

## **DECREE**

**No. 234/2009 Coll.**

of 21 July 2009

### **on Protection against Market Abuse and on Transparency**

as amended by Decree No. 191/2011 Coll.

as amended by Decree No. 158/2016 Coll.

as amended by Decree No. 251/2022 Coll.

Pursuant to Article 199(2) of Act No. 256/2004 Coll., on Undertaking on the Capital Market, as amended by Act No. 230/2009 Coll., the Czech National Bank stipulates the following to implement Article 122(17), Article 125(7)(a) and (d) to (g), Article 126(6) and Article 127(3) of Act No. 256/2004 Coll., on Undertaking on the Capital Market, as amended (hereinafter the “Act”):

## **PART ONE**

### **FUNDAMENTAL PROVISIONS**

#### **Article 1**

#### **Subject of Regulation**

(1) In relation to the directly applicable regulations of the European Union,<sup>1)</sup> this Decree stipulates

- a) the structure, form and manner of sending information pursuant to Regulation (EU) No 596/2014 of the European Parliament and of the Council to the Czech National Bank; and
- b) the details, time limit, form and manner of fulfilling the information duty pursuant to Article 8(1)(g) of Act No. 15/1998 Coll. on Supervision in the Capital Market Area and on the Amendment of Other Acts, as amended.

(2) This Decree also implements the relevant regulations of the European Union,<sup>2)</sup>

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<sup>1)</sup> Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC, as amended.

Commission Implementing Regulation (EU) 2016/523 of 10 March 2016 laying down implementing technical standards with regard to the format and template for notification and public disclosure of managers’ transactions in accordance with Regulation (EU) No 596/2014 of the European Parliament and of the Council.

Commission Implementing Regulation (EU) 2016/1055 of 29 June 2016 laying down implementing technical standards with regard to the technical means for appropriate public disclosure of inside information and for delaying the public disclosure of inside information in accordance with Regulation (EU) No 596/2014 of the European Parliament and of the Council.

Commission Implementing Regulation (EU) 2022/1210 of 13 July 2022 laying down implementing technical standards for the application of Regulation (EU) No 596/2014 of the European Parliament and of the Council with regard to the format of insider lists and their updates.

<sup>2)</sup> Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market, and amending Directive 2001/34/EC, as amended by Directives 2008/22/EC, 2010/78/EU and 2013/50/EU of the European Parliament and of the Council, and by Regulation (EU) 2021/337 of the European Parliament and of the Council.

Commission Directive 2007/14/EC of 8 March 2007 laying down detailed rules for the implementation of certain provisions of Directive 2004/109/EC on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market, as amended by Directive 2013/50/EU of the European Parliament and of the Council.

regulates in relation to the directly applicable regulations of the European Union<sup>3)</sup> and stipulates

- a) the requisites of the notification of a holding of a proportion of voting rights of the issuer specified in Article 118(1)(a) of the Act and the form and manner of its sending to the Czech National Bank;
- b) the form and manner of public disclosure of the obligatory published information<sup>4)</sup>;
- c) the structure, form and manner of sending the obligatory published information to the Czech National Bank;
- d) the scope of significant data relating to the obligatory published information that the issuer specified in Article 118(1) of the Act, the issuer specified in Article 121a of the Act, the issuer of a financial instrument specified in point (21) of Article 3(1) of Regulation (EU) No 596/2014 of the European Parliament and of the Council (hereinafter the “financial instrument’s issuer”), any other person who has applied for the admittance of an investment security to trading on a regulated market without the issuer’s approval,<sup>4)</sup> or the operator of a regulated market who has itself admitted an investment security to trading without the issuer’s approval<sup>4)</sup> (hereinafter the “other obliged person”) is obliged to maintain; and
- e) the cases where the duties pursuant to the laws of a country that is not a Member State of the European Union are equivalent to the duties set out in Article 118, Article 119, Article 120a(1)(a), Article 120c(1) or in Article 122b(3) or (4) of the Act.

## **PART TWO**

### **Cancelled**

Article 2

### **Cancelled**

Article 3

### **Cancelled**

Article 4

### **Cancelled**

Article 5

### **Cancelled**

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<sup>3)</sup> Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specification of a single electronic reporting format, as amended by Commission Delegated Regulations (EU) 2019/2100, (EU) 2020/1989 and (EU) 2022/352.

Commission Implementing Regulation (EU) 2022/1210 of 13 July 2022 laying down implementing technical standards for the application of Regulation (EU) No 596/2014 of the European Parliament and of the Council with regard to the format of insider lists and their updates.

<sup>4)</sup> Article 127(1) of Act No. 256/2004 Coll., as amended by Act No. 230/2009 Coll.

Article 6

**Cancelled**

Article 7

**Cancelled**

Article 8

**Cancelled**

## **PART THREE**

### **INFORMATION SENDING**

#### **Chapter I**

#### **Form and Structure of Sending Information**

Article 9

#### **Reports of the Issuer Specified in Article 118(1) of the Act**

(1) The annual financial report pursuant to Article 118 of the Act shall be sent in electronic form in the Extensible Hypertext Markup Language format (with a “.xhtml” suffix) by means of an electronic form, the structure of which is specified in Annex No. 1 to this Decree. If the annual financial report contains a consolidated financial statement, the consolidated financial statement shall be tagged using Extensible Business Reporting Language (XBRL).

(2) The half-yearly financial report pursuant to Article 119 of the Act shall be sent in electronic form in the Portable Document Format (with a “.pdf” suffix) by means of an electronic form, the structure of which is specified in Annex No. 1 to this Decree.

(3) The report on payments to government pursuant to Article 119a of the Act shall be sent as a document in the Portable Document Format (with a “.pdf” suffix) by means of an electronic form, the structure of which is specified in Annex No. 2 to this Decree.

**Article 10**

#### **Other Information Duties of the Issuer Specified in Article 118(1) of the Act**

(1) The information about a change in rights pursuant to Article 119b(1) of the Act, the information about a change in rights pursuant to Article 119b(2) of the Act, the information relating to a general meeting or a similar convention of the owners of securities representing a participation in the issuer pursuant to Article 120a(2) and (3) of the Act, the notification of a general meeting being held or a similar convention of the owners of securities representing a participation in the issuer, or the invitation to a general meeting or to a similar convention of the owners of securities representing a participation in the issuer pursuant to Article 120b(1)(a) of the Act, the notification of a meeting being held of the owners of bonds or a similar convention of the owners of securities representing a right to repayment of the due amount pursuant to Article 120c(1) of the Act, and the information relating to an issue of bonds or similar securities representing a right to repayment of the due amount pursuant to Article 120c(1) of the Act shall be sent in the Portable Document Format (with a “.pdf” suffix) by means of an electronic form designed for the relevant type of the information duty, the

structure of which is specified in Annexes No. 3, 5, 5a, 6 and 6a to this Decree.

(2) The information about the selection of the reference state by an issuer pursuant to Article 123(2) of the Act shall be sent in the Portable Document Format (with a “.pdf” suffix) by means of an electronic form, the structure of which is specified in Annex No. 6b to this Decree.

#### Article 11

### **Information Duties Relating to Voting Rights of the Issuer Specified in Article 118(1)(a) of the Act**

The notification of a holding of a proportion of voting rights pursuant to Article 122(1) of the Act, the information about an acquisition or forfeiture of the issuer’s own shares pursuant to Article 122b(3) of the Act, and the information about a total number of voting rights and the amount of the registered capital pursuant to Article 122b(4) of the Act shall be sent by means of an electronic form designed for the relevant type of the information duty, the structure of which is specified in Annexes No. 7, 8 and 9 to this Decree.

#### Article 12

### **Inside Information, Notification of Delayed Public Disclosure of Inside Information, and the List**

(1) The inside information pursuant to Article 7 of Regulation (EU) No 596/2014 of the European Parliament and of the Council (hereinafter the “inside information”) and the notification of a delayed public disclosure of inside information pursuant to Article 17(4) and (5) of Regulation (EU) No 596/2014 of the European Parliament and of the Council (hereinafter the “notification of a delayed public disclosure of inside information“) shall be sent in the Portable Document Format (with a “.pdf” suffix) by means of an electronic form designed for the relevant type of the information duty, the structure of which is specified in Annexes No. 10 and 11 to this Decree.

(2) An insider list pursuant to Article 18 of Regulation (EU) No 596/2014 of the European Parliament and of the Council and pursuant to Article 1(1) and (2) and Article 2(2) of Commission Implementing Regulation (EU) 2022/1210 and Annexes I and III thereto (hereinafter the “list”) shall be sent by means of an electronic form, the structure of which is specified in Annex No. 12 to this Decree, without undue delay after it has been drawn up or updated.

#### Article 13

### **Managers’ Transactions**

The notification of a managers’ transaction pursuant to Article 19 of Commission Implementing Regulation (EU) 2016/523 (hereinafter the “managers’ transaction“) shall be sent by means of an electronic form, the structure of which is specified in Annex No. 13 to this Decree.

#### Article 14

### **Suspicion of Market Abuse**

The notification of a suspicion of the use of inside information or of market manipulation pursuant to Article 16 of Commission Implementing Regulation (EU) No 596/2014 (hereinafter the “suspicion of market abuse”) shall be sent by means of an

electronic form, the structure of which is specified in Annex No. 14 to this Decree.

## **Chapter II Manner of Sending Information**

### **Article 15 Standard Manner of Sending Information**

(1) The completed electronic form designed for the relevant type of the information duty pursuant to Articles 9 to 14 shall be sent by the issuer specified in Article 118(1) of the Act, by the issuer specified in Article 121a of the Act, by the financial instrument's issuer, by any other obliged person, by the person notifying of a holding of a proportion of voting rights pursuant to Article 122(1) of the Act, by the person notifying of a suspicion of market abuse, or by the person notifying of a manager's transaction (hereinafter the "reporting person") to the Czech National Bank through a system of the Czech National Bank that serves to gather information duties.

(2) Should the size of the document containing the annual financial report pursuant to Article 118 of the Act and of the document containing the half-yearly financial report pursuant to Article 119 of the Act not make it possible to send the same in the manner set forth in paragraph 1 above, the issuer specified in Article 118(1) of the Act, the issuer specified in Article 121a of the Act or any other obliged person shall send the information to the Czech National Bank on a technical data medium.

(3) The information pursuant to paragraph 1 and 2 above must be signed by the contact person (Article 18), provided that

- a) it is sent by the issuer specified in Article 118(1) of the Act, by the issuer specified in Article 121(a) of the Act, by the financial instrument's issuer (hereinafter the "issuer") or by any other obliged person;
- b) it is sent by the person notifying of a holding of a proportion of voting rights pursuant to Article 122(1) of the Act, by the person notifying of a suspicion of market abuse, or by the person notifying of a managers' transaction (hereinafter the "notifier") who is a natural person and who does not fulfil its information duty in person; or
- c) it is sent by a notifier who is a legal entity and who does not fulfil its information duty by means of a person acting on its behalf and being authorised to do so pursuant to another legal regulation.<sup>5)</sup>

(4) In any other case not regulated by paragraph 3 above, the information pursuant to this Decree must be signed by the notifier. Provided that such a notifier is a legal entity, the information pursuant to this Decree must be signed by a person who acts on its behalf and who is authorised to do so pursuant to another legal regulation.<sup>5)</sup>

(5) The signature of the contact person (Article 18) and of the notifier pursuant to paragraph 4 above must have the form of a guaranteed electronic signature based on a qualified certificate issued by an accredited provider of certification services (hereinafter the "accepted electronic signature");<sup>6)</sup> this does not apply to the notification of a suspicion of market abuse.

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<sup>5)</sup> For instance, the Commercial Code.

<sup>6)</sup> Article 11(1) of Act No. 227/2000 Coll., on Electronic Signature and amending certain other acts (Electronic Signature Act), as amended.

(6) The reporting person shall attach a unique identification to the information pursuant to paragraph 1 and 2 above.

#### Article 16

##### **Alternative Manners of Sending Certain Information**

(1) The notification of a holding of a proportion of voting rights pursuant to Article 122(1) of the Act may be sent without an accepted electronic signature, provided that the person notifying of a holding of a proportion of voting rights simultaneously sends the notification

- a) in documentary form, on a form containing its officially verified signature or an officially verified signature of the contact person (Article 18); or
- b) by means of its data mailbox<sup>7)</sup> or a data mailbox of the contact person (Article 18).

(2) The notification of a managers' transaction may be sent without an accepted electronic signature, provided that the person notifying of a managers' transaction simultaneously sends the notification

- a) in documentary form, on a form containing its officially verified signature or an officially verified signature of the contact person (Article 18); or
- b) by means of its data mailbox or a data mailbox of the contact person (Article 18).

(3) Should any technical reasons make it impossible to send the notification of a suspicion of market abuse in electronic form, it may be reported

- a) by fax, on a form indicating the relevant type of suspicion of market abuse and containing a signature of the person notifying of a suspicion of market abuse, or of the contact person (Article 18) to the fax number published by the Czech National Bank in a manner enabling remote access;
- b) in documentary form, on a form indicating the relevant type of suspicion of market abuse and containing a signature of the person notifying of a suspicion of market abuse, or of the contact person (Article 18); or
- c) exceptionally, if in danger of default, by phone to the Czech National Bank at the phone number published by the Czech National Bank in a manner enabling remote access; subsequently, as soon as the circumstances permit, but not later than within 5 days from having learned such information, the person notifying of market abuse shall notify of the suspicion in one of the manners set forth in subparagraphs a) and b) above or pursuant to Article 15(1), (3), (5) and (6).

#### Article 17

##### **Rectification of Sent Information**

(1) Provided that the reporting person finds out that the sent information contains any incorrect or incomplete data, it shall send the rectified information to the Czech National Bank without undue delay; in doing so, it shall proceed in accordance with the manner specified in Article 15 or, if a notifier is concerned, in the manner specified in Article 16; the rectified information shall state the content and reasons for rectification.

(2) The reporting person shall also attach the unique identification of the original information to the rectified information pursuant to paragraph 1 above.

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<sup>7)</sup> Article 2(1) of Act No. 300/2008 Coll., on Electronic Acts and Authorised Document Conversion, as amended by Act No. 190/2009 Coll.

(3) If the sent annual financial report pursuant to Article 118 of the Act or half-yearly financial report pursuant to Article 119 of the Act contains any incorrect or incomplete data, the issuer or other obliged person may, after an assessment of the significance of such inaccuracy or incompleteness, decide to send to the Czech National Bank only the rectified information along with the report sent originally instead of sending a new unabridged version of the rectified report pursuant to Article 1. This procedure can be chosen only if it is clear from the rectified information which data from the original report has been corrected or supplemented and the original report and the rectified information provide investors with comprehensible and sufficient information for their decisions in a clear manner. This shall be without prejudice to the Czech National Bank's authorisation to request, after an assessment of the specific circumstances and the significance of the inaccuracy or incompleteness in question, the sending of a new unabridged version of the rectified report.

## Article 18 **Contact Person**

(1) The reporting person who sends the information by means of the contact person shall inform the Czech National Bank about

- a) the first name (or, as the case may be, first names) and surname of the contact person;
- b) the office address, phone number and electronic mail address of the contact person;
- c) data about the qualified certificate issued to the contact person.

(2) The reporting person shall also notify the Czech National Bank without undue delay of any changes in respect of the data pursuant to paragraph 1 above.

## **PART FOUR**

### **FORM AND MANNER OF PUBLIC DISCLOSURE OF OBLIGATORY PUBLISHED INFORMATION**

## Article 19 **Form of Obligatory Published Information**

(1) The issuer or any other obliged person shall publicly disclose the obligatory published information in the form of a data file suitable for downloading, in the Portable Document Format (with a “.pdf” suffix) or, if the Portable Document Format (with a “.pdf” suffix) is impossible to use, in any other data format that is commonly used in electronic communication and that does not permit to edit the content; this shall not apply to the public disclosure of the annual financial report pursuant to Article 118 of the Act, which is published in the Extensible Hypertext Markup Language format (with a “.xhtml” suffix). If the annual financial report contains a consolidated financial statement, the statement shall be tagged using Extensible Business Reporting Language (XBRL).

(2) The issuer or any other obliged person shall distinguish the obligatory published information from any other obligatory published information and from its commercial and promotional messages so as to prevent confusion.

## Article 20

### **Manner of Public Disclosure of Obligatory Published Information**

(1) The obligatory published information shall be publicly disclosed by the issuer or any other obliged person in a manner enabling remote access, unabridged and in the manner issuers normally publicly disclose information about their activities. In doing so, it shall ensure, in particular, that the website is accessible to the public without restrictions and free of charge in a manner enabling remote access and easily searchable in the common way by the firm or corporate name of the issuer.

(2) At the same time, the issuer or any other obliged person shall ensure that the obligatory published information is publicly disclosed in unabridged form by means of a financial Internet portal that serves to disseminate information relating to the capital market and that is generally and regularly visited (hereinafter the “Internet portal”), or by means of an agency that serves to disseminate information relating to the capital market (hereinafter the “agency”); a list of Internet portals and agencies shall be published by the Czech National Bank in a manner enabling remote access. As regards a public disclosure of the annual financial report pursuant to Article 118 of the Act and the half-yearly financial report pursuant to Article 119 of the Act, and the report on payments to government pursuant to Article 119a of the Act, it is sufficient to publicly disclose the aforementioned by means of an Internet portal or agency in the form of a hypertext link to the website of the issuer specified in Article 118 of the Act, of the issuer specified in Article 121a of the Act, or of any other obliged person, where the obligatory published information is publicly disclosed in unabridged form.

(3) While fulfilling the duty pursuant to paragraph 2 above, the issuer or any other obliged person shall, in addition to the obligatory published information, also provide

- a) an indication that obligatory published information is concerned;
- b) data about the issuer<sup>8)</sup> specified in Article 118 of the Act, about the issuer specified in Article 121(a) of the Act, or about the financial instrument’s issuer;
- c) an indication of what obligatory published information is concerned; and
- d) the date and time when the issuer or any other obliged person has sent the obligatory published information to the Internet portal administrator or to the agency.

(4) The issuer or any other obliged person shall send the obligatory published information to the Internet portal administrator or to the agency in a manner that is secure, minimises the risk of damage and unauthorised access to the data and provides certainty as to the source of the obligatory published information. Further, the issuer or any other obliged person shall ensure that any failure or interruption in the process of sending the obligatory published information shall be rectified as quickly as possible. The issuer or any other obliged person shall not be liable for any system errors or imperfections of the Internet portal or of the agency which the obligatory published information has been sent to.

(5) Provided that the issuer or any other obliged person finds out that the obligatory published information which has already been publicly disclosed contains any incorrect or incomplete data, it shall publicly disclose the rectified obligatory published information without undue delay in the same manner as the original obligatory published information has been publicly disclosed; the rectified obligatory published information shall state the content and reasons for rectification. The issuer or any other obliged person shall also attach the unique identification of the original information to the rectified obligatory published

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<sup>8)</sup> Article 2(1)(j) of Act No. 256/2004 Coll., as amended by Act No. 230/2008 Coll.



information. Article 17(3) shall apply mutatis mutandis to the public disclosure of rectification of incorrect or incomplete data in the annual financial report pursuant to Article 118 of the Act and the half-yearly financial report pursuant to Article 119 of the Act, where the rectified information must always be published at the same place along with the original report.

(6) Provided that the issuer or any other obliged person also publicly discloses the obligatory published information in another Member State of the European Union in accordance with the legal regulations of such other Member State, it shall ensure that such public disclosure takes place simultaneously.

## **PART FIVE**

### **SCOPE OF SIGNIFICANT DATA RELATING TO OBLIGATORY PUBLISHED INFORMATION**

#### **Article 21**

#### **Scope of Significant Data Relating to obligatory Published Information**

The material data relating to obligatory published information include

- a) data about the natural person<sup>9)</sup> who has sent the obligatory published information to the Internet portal administrator or to the agency for public disclosure;
- b) details about the manner of ensuring its secure sending pursuant to Article 20(4);
- c) date and time when the obligatory published information has been sent to the Internet portal administrator or to the agency;
- d) firm or corporate name, registered office and identification number of the Internet portal administrator or of the agency, if assigned; and
- e) date, time and reason of any information restriction that the issuer or any other obliged person has associated with the obligatory published information.

## **PART SIX**

### **EQUIVALENCY OF DUTIES OF A THIRD COUNTRY ISSUER**

#### **Article 21a**

#### **Equivalency of Duties of a Third country issuer**

The duties imposed on an issuer having its registered office in a country that is not a Member State of the European Union (hereinafter the “third country issuer”) shall be deemed equivalent to the duties set out in Articles 118, Article 119, Article 120a(1)(a), Article 120c(1) or in Article 122b(3) or (4) of the Act, provided that the laws of the country that the third country issuer abides by contain at least the requirements specified in Annex No. 15 to this Decree.

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<sup>9)</sup> Article 2(1)(j)(2) of Act No. 256/2004 Coll., as amended by Act No. 230/2008 Coll.

## **PART SEVEN**

### **TRANSITORY AND FINAL PROVISIONS**

#### Article 22

##### **Transitory Provisions**

(1) Any information duty that has arisen before the day of the coming into effect of this Decree shall be fulfilled by the reporting person in a manner stipulated by the existing legal regulations. The list created in accordance with the existing legal regulations shall be retained by the financial instrument's issuer for a period of at least 5 years after its creation and after each update of the same.

(2) Until the day which the Czech National Bank announces in the Bulletin of the Czech National Bank to be the day since when the procedure pursuant to Article 127a(1)(a) to (c) and Article 127a(2) of the Act shall be adopted, any information shall be sent by electronic mail to the address of the electronic mail room of the Czech National Bank or by means of a data mailbox to the data mailbox of the Czech National Bank from the day of its establishment<sup>10)</sup>, providing that the "subject" field of the relevant electronic mail message or the "regarding" field of the relevant data message shall state the type of the information duty, and providing that

- a) any document pursuant to Article 9(1)(a) and Article 9(2) of this Decree and any information pursuant to Article 10, Article 12(1) and Article 14 of this Decree shall be sent in the Portable Document Format (with a ".pdf" suffix);
- b) the electronic form containing financial data that is designed for the relevant type of the information duty pursuant to Article 9(1)(b) of this Decree and the information pursuant to Article 12(2), Article 11 and Article 13 of this Decree shall be sent in the Excel Worksheet format (with an ".xls" suffix).

(3) Paragraph 2 above shall not affect Article 15(2) and Article 16 of this Decree.

#### Article 23

##### **Effective Day**

This Decree shall become effective on 1 August 2009.

Governor:

Zdeněk Tůma, signed

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<sup>10)</sup> Article 31(1) of Act No. 300/2008 Coll., as amended by Act No. 190/2009 Coll.

**Annex No. 1 to Decree No. 234/2009 Coll.**

**Annual financial report pursuant to Article 118 of the Act and half-yearly financial report pursuant to Article 119 of the Act and half-yearly report and consolidated annual report pursuant to Article 119(1) of the Act**

The electronic form contains, in particular, an identification of the type of the information duty, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer and of any other obliged person, the last day of the period in relation to which the report is executed, additional information, and an identification of the contact person. The completed electronic form shall be supplemented with the annual financial report pursuant to Article 118 of the Act or half-yearly financial report pursuant to Article 119 of the Act.

**Annex No. 2 to Decree No. 234/2009 Coll.**

**Report on payments to government pursuant to Article 119a of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer and of any other obliged person, the period in relation to which the report is executed, additional information, and an identification of the contact person. The completed electronic form shall be supplemented with the report of the issuer's statutory body pursuant to Article 119a(1) of the Act.

**Annex No. 3 to Decree No. 234/2009 Coll.**

**Information about a change in rights pursuant to Article 119b(1) of the Act, and information about a change in rights pursuant to Article 119b(2) of the Act**

The electronic form contains, in particular, an identification of the type of the information duty, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, the investment instrument's ISIN, an identification of any other obliged person, a brief title of the information, additional information, and an identification of the contact person. The completed electronic form shall be supplemented with the information about a change in rights pursuant to Article 119b(1) or Article 119b(2) of the Act.

**Annex No. 4 to Decree No. 234/2009 Coll.**

**Cancelled**

**Annex No. 5 to Decree No. 234/2009 Coll.**

**Information relating to a general meeting or a similar convention of the owners of securities representing a participation in the issuer pursuant to Article 120a(2) and (3) of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer and of any other obliged person, a brief title of the information, additional information, and an identification of the

contact person. The completed electronic form shall be supplemented with the information relating to a general meeting or a similar convention of the owners of securities representing a participation in the issuer pursuant to Article 120a(2) and (3) of the Act.

**Annex No. 5a to Decree No. 234/2009 Coll.**

**Notification of a general meeting being held or a similar convention of the owners of securities representing a participation in the issuer, or invitation to a general meeting or to a similar convention of the owners of securities representing a participation in the issuer pursuant to Article 120b(1)(a) of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer and of any other obliged person, a brief title of the information, additional information, and an identification of the contact person. The completed electronic form shall be supplemented with the notification of a general meeting being held or a similar convention of the owners of securities representing a participation in the issuer, or the invitation to a general meeting or to a similar convention of the owners of securities representing a participation in the issuer pursuant to Article 120b(1)(a) of the Act.

**Annex No. 6 to Decree No. 234/2009 Coll.**

**Notification of a meeting being held of the owners of bonds or a similar convention of the owners of securities representing a right to repayment of the due amount pursuant to Article 120c(1) of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, the investment instrument's ISIN, an identification of any other obliged person, a brief title of the information, additional information, and an identification of the contact person. The completed electronic form shall be supplemented with the notification of a meeting being held of the owners of bonds or a similar convention of the owners of securities representing a right to repayment of the due amount pursuant to Article 120c(1) of the Act.

**Annex No. 6a to Decree No. 234/2009 Coll.**

**Information relating to an issue of bonds or similar securities representing a right to repayment of the due amount pursuant to Article 120c(1) of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, the investment instrument's ISIN, an identification of any other obliged person, a brief title of the information, additional information, and an identification of the contact person. The completed electronic form shall be supplemented with the information relating to an issue of bonds or similar securities representing a right to repayment of the due amount pursuant to Article 120c(1) of the Act.

**Annex No. 6b to Decree No. 234/2009 Coll.**

**Information about the selection of the reference state by an issuer pursuant to Article 123(2) of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, the selected Member State of the European Union, additional information, and an identification of the contact person.

**Annex No. 7 to Decree No. 234/2009 Coll.**

**Notification of a holding of a proportion of voting rights pursuant to Article 122(1) of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, the reason for notification, an identification of the notifier, an identification of the person acting in consonance with the notifier on the basis of an agreement; the day of increasing, decreasing or reaching the proportion; the fact notified, the reached or exceeded proportion, the resulting proportion of voting rights; an identification of the shareholder in cases pursuant to Article 122(2)(g) and (h) of the Act, if different from the notifier; an indication of the persons controlled by the notifier, by means of who the notifier holds an indirect proportion of voting rights; data about a right to acquire the issued securities associated with voting rights, adding up of voting rights on the basis of a power of attorney granted for the purposes of one general meeting, additional information, contact data about the notifier and, as the case may be, an identification of the contact person.

**Annex No. 8 to Decree No. 234/2009 Coll.**

**Information about an acquisition or forfeiture of the issuer's own shares pursuant to Article 122b(3) of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, the fact notified, the reached or exceeded proportion/proportions, the final proportion after the acquisition or forfeiture of shares, date of the change, additional information, and an identification of the contact person.

**Annex No. 9 to Decree No. 234/2009 Coll.**

**Information about a total number of voting rights and the amount of the registered capital pursuant to Article 122b(4) of the Act**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, the total number of voting rights, the amount of the registered capital, additional information, and an identification of the contact person.

## **Annex No. 10 to Decree No. 234/2009 Coll.**

### **Inside information**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer and of any other obliged person, a brief title of the information, additional information, and an identification of the contact person. The completed table shall be supplemented with the inside information.

## **Annex No. 11 to Decree No. 234/2009 Coll.**

### **Notification of a delayed public disclosure of inside information**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, the reason for delaying the information, an indication of specific measures taken by the issuer, additional information, and an identification of the contact person. The completed table shall be supplemented with the inside information.

## **Annex No. 12 to Decree No. 234/2009 Coll.**

### **List**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, a brief title of the inside information in relation to which the list is maintained, the unique identification of the inside information in relation to which the list is maintained, the date when the inside information or the notification of a delayed public disclosure of the inside information has been sent to the Czech National Bank, the date as at which the list has been drawn up, an identification of the person having access to the inside information, the reason for including such a person in the list, the date of obtaining access to the inside information, an identification of the entity for which the person with access to the inside information performs its activities or, as the case may be, an indication that an update of the list is concerned, including the date and reason for updating, additional information, and an identification of the contact person. If the list is drawn up or updated only because of the data referred to in Template 2 in Annex I and Template 2 in Annex III to Commission Implementing Regulation (EU) 2022/1210, the data related to the inside information itself shall not be entered in the electronic form.

## **Annex No. 13 to Decree No. 234/2009 Coll.**

### **Notification of a managers' transaction**

The electronic form contains, in particular, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the issuer, an identification of the notifier, the relation of the notifier to the issuer, details of the transaction, including an identification of the investment instrument, contact data about the notifier, additional information and, as the case may be, an identification of the contact person.

## **Annex No. 14 to Decree No. 234/2009 Coll.**

### **Notification of a suspicion of market abuse**

The electronic form contains, in particular, an identification of the type of the information duty, the unique identification of the information or, as the case may be, the unique identification of the original information including the content and reasons for its rectification, an identification of the notifier, the reason why the notifier is an obliged person pursuant to Article 16 of Regulation (EU) No 596/2014 of the European Parliament and of the Council, details of the transaction, including an identification of the financial instrument, data about the participants in the transaction, reasons for the notification, additional information and, as the case may be, an identification of the contact person.

## **Annex No. 15 to Decree No. 234/2009 Coll.**

### **Equivalency of duties of a third country issuer**

#### **I. Annual report of a third country issuer**

The annual financial report of a third country issuer shall contain

- a) the financial statement verified by an auditor;
- b) a true and fair picture of the financial standing, business activities and financial results of the third country issuer for the past accounting period, with a specification of any significant factors, risks and uncertainties that have affected the financial standing, business activities and/or financial results of the third country issuer, including their impacts; this information shall also include the figures and information about the financial standing, business activities and financial results of the third country issuer;
- c) all significant events that occurred after the expiration of the accounting period;
- d) prospects for the future development of the financial standing, business activities and financial results of the third country issuer; and
- e) a declaration of the authorised persons of the third country issuer that, to their best knowledge, the annual financial report provides a true and fair picture of the financial standing, business activities and financial results of the third country issuer for the past accounting period, as well as of the prospects for the future development of the financial standing, business activities and financial results of the third country issuer.

#### **II. Annual financial report of a third country issuer obliged to draw up a consolidated financial statement**

1. The annual financial report of a third country issuer obliged to draw up a consolidated financial statement shall contain
  - a) the financial statement and consolidated financial statement verified by an auditor;
  - b) a true and fair picture of the financial standing, business activities and financial results of the third country issuer and of its consolidated group for the past accounting period, with a specification of any significant factors, risks and uncertainties that have affected the financial standing, business activities and/or financial results of the third country issuer and of its consolidated group, including their impacts; this information shall also include the figures and information about

the financial standing, business activities and financial results of the third country issuer and of its consolidated group;

- c) all significant events that occurred after the expiration of the accounting period;
  - d) prospects for the future development of the financial standing, business activities and financial results of the third country issuer and of its consolidated group; and
  - e) a declaration of the authorised persons of the third country issuer that, to their best knowledge, the annual financial report provides a true and fair picture of the financial standing, business activities and financial results of the third country issuer and of its consolidated group for the past accounting period, as well as of the prospects for the future development of the financial standing, business activities and financial results of the third country issuer and of its consolidated group.
2. If a third country issuer, pursuant to the laws of the country that the third country issuer abides by, is not obliged to prepare a financial statement in addition to a consolidated financial statement, the annual financial report of the third country issuer shall contain the following additional information
    - a) a calculation of the dividend and information about the ability to pay out dividends, if it is a third country issuer specified in Article 118(1)(a) of the Act; and
    - b) information about the capital, capital requirements and requirements for the liquidity of the third country issuer, if such requirements are imposed on the third country issuer by the laws of the country that the third country issuer abides by.
  3. A third country issuer shall also provide the Czech National Bank, upon its request, with other published and audited information that relates to the information pursuant to paragraph 2 above and that is based on accounting on an individual basis. Such information may be prepared in accordance with the accounting standards of the country that the third country issuer abides by.

### **III. Financial statement and consolidated financial statement of a third country issuer**

1. The financial statement and consolidated financial statement of a third country issuer shall be prepared in accordance with
  - a) the international accounting standards that, pursuant to a directly applicable regulation of the European Union<sup>1)</sup>, are acknowledged as applicable within the European Union; or
  - b) the national accounting standards of the country that the third country issuer abides by and that are equivalent to the international accounting standards pursuant to a directly applicable regulation of the European Union<sup>2)</sup>.
2. If the financial statement and consolidated financial statement of a third country issuer are not prepared in accordance with the accounting standards specified in paragraph 1 above, the third country issuer shall also prepare such financial statements in accordance with the accounting standards specified in paragraph 1 above.

### **IV. Half-yearly report of a third country issuer**

1. The half-yearly financial report of a third country issuer shall contain
  - a) figures and information to the extent of an abbreviated balance sheet, an abbreviated profit and loss statement and selected explanatory notes that are required in relation to them pursuant to



- aa) the international accounting standard IAS 34 – Interim Financial Reporting, which forms an annex to a directly applicable regulation of the European Union<sup>11)</sup>; or
  - ab) the national accounting standard of the country that the third country issuer abides by and that corresponds and is equivalent to the international accounting standard IAS 34 – Interim Financial Reporting pursuant to a directly applicable regulation of the European Union<sup>12)</sup>;
  - b) a summary of the financial standing, business activities and financial results of the third country issuer for the past half-year;
  - c) prospects for the future development of the financial standing, business activities and financial results of the third country issuer in the following half-year;
  - d) in the case of a third country issuer specified in Article 118(1)(a) of the Act, also a list of transactions undertaken with an affiliated party, if they were not published on an ongoing basis; and
  - e) a declaration of the authorised persons of the third country issuer that, to their best knowledge, the half-yearly financial report provides a true and fair picture of the financial standing, business activities and financial results of the third country issuer for the past half-year year, as well as of the prospects for the future development of the financial standing, business activities and financial results of the third country issuer.
2. The abbreviated balance sheet, the abbreviated profit and loss statement and the selected explanatory notes pursuant to subparagraph a) of paragraph 1 above shall always contain items (including subtotals) equivalent to the items contained in the annual financial report of a third country issuer for the previous year; should omission of any particular item in the half-yearly financial report be apt to mislead the investors in terms of the property and/or other assets, obligations and/or other liabilities, financial standing and/or financial results of a third country issuer, the third country issuer shall supplement the abbreviated balance sheet or the abbreviated profit and loss statement with an additional explanation so as to prevent the occurrence of such a situation.

#### **V. Half-yearly financial report of a third country issuer obliged to draw up a consolidated financial statement**

The half-yearly financial consolidated half-yearly report of a third country issuer obliged to draw up a consolidated financial statement shall contain

- a) figures and information to the extent of an interim financial statement that are required in relation to it pursuant to
  - aa) the international accounting standard IAS 34 – Interim Financial Reporting, which forms an annex to a directly applicable regulation of the European Union<sup>11)</sup>; or
  - ab) the national accounting standard of the country that the third country issuer abides by and that corresponds and is equivalent to the international accounting standard IAS 34 – Interim Financial Reporting pursuant to a directly applicable

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<sup>11)</sup> Commission Regulation (EC) No. 1126/2008 of 3 November 2008 adopting certain international accounting standards in accordance with Regulation (EC) No. 1606/2002 of the European Parliament and of the Council, as amended.

<sup>12)</sup> Commission Regulation (EC) No. 1569/2007 of 21 December 2007 establishing a mechanism for the determination of equivalence of accounting standards applied by third country issuers of securities pursuant to Directives 2003/71/EC and 2004/109/EC of the European Parliament and of the Council.

regulation of the European Union<sup>12</sup>);

- b) a summary of the financial standing, business activities and financial results of the third country issuer and of its consolidated group for the past half-year;
- c) prospects for the future development of the financial standing, business activities and financial results of the third country issuer and of its consolidated group in the following half-year;
- d) in the case of a third country issuer specified in Article 118(1)(a) of the Act, also a list of transactions undertaken with an affiliated party, if they were not published on an ongoing basis; and
- e) a declaration of the authorised persons of the third country issuer that, to their best knowledge, the half-yearly financial report provides a true and fair picture of the financial standing, business activities and financial results of the third country issuer and of its consolidated group for the past half-year, as well as of the prospects for the future development of the financial standing, business activities and financial results of the third country issuer and of its consolidated group.

## **VI. Declarations of the authorised persons of a third country issuer**

The declarations of the authorised persons in the annual financial report and half-yearly financial report of a third country issuer are associated with the responsibilities of the authorised person(s) within the third country issuer for such reports.

## **VII. Cancelled**

## **VIII. Acquisition or forfeiture of a third country issuer's own shares**

1. A third country issuer that, pursuant to the laws of the country that the third country issuer abides by, may itself or through a third party acting on its account acquire its own shares, as a result of which the third country issuer achieves a holding of a proportion of all voting rights amounting to not more than 5%, the third country issuer shall publish every instance of achieving or exceeding such a holding, or every instance of reducing its holding below this threshold.
2. A third country issuer that, pursuant to the laws of the country that the third country issuer abides by, may itself or through a third party acting on its account acquire its own shares, as a result of which the third country issuer achieves a holding of a proportion of all voting rights amounting to between 5% and 10%, the third country issuer shall publish every instance of achieving or exceeding the 5% holding or of the maximum allowed holding, or every instance of reducing its holding below these thresholds.
3. A third country issuer that, pursuant to the laws of the country that the third country issuer abides by, may itself or through a third party acting on its account acquire its own shares, as a result of which the third country issuer achieves a holding of a proportion of all voting rights amounting to more than 10%, the third country issuer shall publish every instance of achieving or exceeding the 5% holding or the 10% holding, or every instance of reducing its holding below these thresholds.

## **IX. Total number of voting rights and the amount of the registered capital of a third country issuer**

A third country issuer shall publish the total number of voting rights and the amount of its registered capital within 30 calendar days of the day when any change thereto has

occurred.

**X. Content of an invitation to a general meeting, and of a notification of a general meeting being held or a meeting of the owners of bonds and similar conventions of a third country issuer**

In an invitation to a general meeting or to a similar convention of the owners of securities representing a participation in a third country issuer, in a notification of a general meeting being held or a similar convention of the owners of securities representing a participation in a third country issuer, or a meeting of the owners of bonds or a similar convention of the owners of securities representing a right to repayment of the due amount, the third country issuer shall state at least the venue, date and agenda of such conventions or meetings.