

## **NOTICE 2.7/4.8/6.3 TO OSLO RULEBOOK II: ELECTRONIC REPORTING OF ANNUAL REPORTS (ESEF)**

### **1 INTRODUCTION**

- (1) This Notice has been issued by Oslo Børs ASA on 22 October 2021 as a supplement to Oslo Rulebook II section 2.7.1, 2.7.2, 4.8.2.2, 4.8.3.3 and 6.3.
- (2) This Notice sets out further clarifications regarding requirements and procedures in connection with submission of annual reports with attachments to Oslo Børs in accordance with the requirements for electronic reporting format (ESEF). The rules on electronic reporting format apply to annual reports with effect from and including the financial year 2021.

### **2 REPORTING FORMAT**

- (1) For Issuers with IFRS consolidated financial statements, the annual report with attachments shall be submitted as a zip file with XHTML/XBRL documents, which are in accordance with the ESEF taxonomy, and with definitions of any extensions.
- (2) For Issuers without consolidated accounts or who do not report in accordance with IFRS, no tagging of the accounting figures with iXBRL is required, and Oslo Børs recommends that such files are submitted as stand-alone XHTML files, and not wrapped in a zip file, in accordance with ESMA's recommendations.
- (3) If an Issuer chooses to prepare and submit interim and half-yearly reports in XHTML / XBRL format, there is no requirement to submit the documents as a PDF in addition.

### **3 NAME STANDARD**

- (1) ESMA has prepared guidelines concerning file names for submitting annual reports to the officially appointed mechanism (OAM). Oslo Børs encourages Issuers to follow this naming standard to facilitate the processing for end users. Refer to the attached link section 2.6.3 "*Naming convention for report packages and report file*":

[https://www.esma.europa.eu/sites/default/files/library/esma32-60-254\\_esef\\_reporting\\_manual.pdf](https://www.esma.europa.eu/sites/default/files/library/esma32-60-254_esef_reporting_manual.pdf)

### **4 EXCEPTIONS FOR CERTAIN BOND ISSUERS**

- (1) Issuers that only issues bonds with denomination per unit of at least EUR 100,000 are not required to prepare and publish annual reports in XHTML/XBRL format or submit the report in such format to Oslo Børs. For these Issuers, it is sufficient to submit the annual report with appendices as PDF.
- (2) Norwegian municipalities and county authorities are not required to prepare and publish annual reports in XHTML/XBRL format or submit the report in such format to Oslo Børs. For these Issuers, it is sufficient to submit the annual report with appendices as PDF.