

NOTICE

Exempt Issuers on Global Exchange Market of Euronext Dublin

Effective Date: 20 April 2026



EURONEXT

INTRODUCTION

This Notice (hereinafter “the Notice”) supplements the Global Exchange Market listing and admission to trading rules for debt securities.

DEFINITIONS

For the purposes of this Notice, the capitalised terms used herein are defined in the Global Exchange Market Rule Book (the “GEM Rules”).

Where the context is appropriate, the plural form of a defined term is also deemed as being the defined term.

MARKETS OF REFERENCE

This Notice will apply only to the Global Exchange Market of Euronext Dublin.

EXEMPT ISSUER

The definition of an “exempt issuer” in the GEM Rules is replaced by the following:

exempt issuer means:

- (1) an issuer which is referred to in Article 1(2)(b), 1(2)(d) or (1)(2)(e) of the Prospectus Regulation. Any reference to member state in these Articles shall be taken as a reference to any country or territory for the purpose of these rules; or
- (2) an issuer of Islamic finance securities:
 - (i) which is a special purpose vehicle established by the government of any country or territory or by the European Central Bank or central bank of any state where the securities are backed by the relevant government or central bank in such a way that the economic effect is the same as though the relevant government or central bank were the issuer of the securities; or
 - (ii) over which a credit support arrangement exists, supported by the government of any country or territory, that is equivalent in its economic effect to an unconditional and irrevocable guarantee.

The definition of Public International Body is amended to remove reference to “EEA or OECD Member”.

The definitions of Issuer and Public Sector Issuer are amended to remove reference to “EEA” and “OECD” from “state guaranteed issuer”.

APPENDIX 2

Appendix 2 is no longer applicable and all references to Appendix 2 in the rules should be ignored.

EXEMPT ISSUER PROCEDURE

Rule 2.11 is removed. An exempt issuer is not required to submit a listing particulars or listing document unless they voluntarily wish to do so. Instead, an applicant must submit a listing conditions checklist.

The procedures outlined in Chapter 6 in relation to Public Sector Issuers continue to apply, where relevant.

DISCLAIMER

In addition to the requirements of this Notice and as specified in the GEM Rules, Euronext may require any additional documentation and information from the Issuer.

This Notice may be amended from time to time subject to prior notice (e.g. by placing the amended version on the Euronext website).



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