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## **Securities Regulations (Periodic and Immediate Reports of Foreign Corporation) 5761-2000<sup>1</sup>**

By virtue of my authority under sections 35AE and 56(a) of the Securities Law, 5728-1968 (hereafter — the Law), on the recommendation of the ISA and with the approval of the Finance Committee of the Knesset, I enact the following regulations:

### **Definitions:**

1. In these regulations:
  - '*Foreign stock exchange*' - a foreign stock exchange listed in the second schedule to the Law as well as the SC stock exchange and the London stock exchange in the third schedule.
  - "*London Stock Exchange*" – as defined in the third schedule to the Law;
  - "*Half a year*" - a period of six months ending on the last day of the sixth month of a corporation's accounting year.
  - '*Quarter*' - a period of three months ending on the last day of the third month (the first quarter), the sixth month (the second quarter), the ninth month (the third quarter), and the twelfth month (the fourth quarter) of a corporation's accounting year.
  - '*Corporation*' - a foreign corporation

### **General provisions:**

(amended 2003)

2. (a) Reports and notices under section 35AE of the Law shall be prepared in accordance with these regulations, and they shall be submitted to the ISA and the stock exchange in accordance with Securities Regulations (Electronic Signature and Reporting), 5763-2003.
- (b) If the corporation is liable under these regulations to submit a report that it submitted or published for investors in its securities, listed for trade on a foreign stock exchange, it shall submit a copy, containing an original signature, of the report that was submitted or published abroad, as aforesaid, and in accordance with sub-regulation (a).
- (c) Documents originally published or submitted by the corporation in the English language may be included in the original language.
- (d) Reports and notices shall be signed by the corporation.

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<sup>1</sup> Collection of Regulations 6063, 25.10.2000, p. 52

Amended: Collection of Regulations 6235, 7.4.2003, p. 676

Collection of Regulations 6394, 29.6.2005, p. 753

**Periodic report, half yearly report and interim report:**

(amended 2005)

3. (a) The corporation shall submit a reporting document that includes the name of the corporation and the items stated in regulation 8 of the Securities Regulations (Details, Structure and Form of Listing Document), 5761-2000, and a report for the period of one year that it is liable to submit or to publish under the foreign law (hereafter - the periodic report), or a half yearly report that it is liable to submit or to publish under the foreign law (hereafter - the half yearly report), or a quarterly report that it is liable to submit or to publish under the foreign law (hereafter - the interim report), accordingly.
- (b) Reporting document stipulated under sub-regulation (a) shall be submitted by the date designated for the submission or the publication of the periodic report or the half early report or the interim report, accordingly, under the foreign law.
- (c) If a periodic report a half early report or an interim report is submitted or published abroad on a day when there is trading on the stock exchange, it shall be submitted at the same time under these regulations also, and if it is submitted or published on a day when there is no trading as stated, it shall be submitted by the time that trading opens on the stock exchange on the first trading day after it was submitted or published abroad.
- (d) Financial reports included in corporate reports of a corporation whose securities are listed for trade on the London stock exchange shall be compiled according to the international accounting standards or according to the US standards or according to accounting rules as defined under Securities Regulations (editing of annual financial reports) 1993.

**Immediate reports:**

(amended 2003)

4. (a) The corporation shall submit a report on the dates stipulated under sub-regulation (b) in regard to every matter it is liable to report immediately under the foreign law as well as in regard to every matter it publishes or reports immediately to holders of securities listed for trade on the foreign stock exchange.
- (b) Report or notice under this regulation shall be submitted on dates stipulated under Regulation 30 of the Securities Regulations (Periodic and Immediate Reports), 5730-1970.

**Other report or notice:**

5. The corporation shall submit every report or notice or other document that it is liable to submit or to publish under the foreign law or that it submitted or published for investors in its securities listed for trade on the foreign stock

exchange, and also any other information that the corporation received from its shareholders about their holdings in the corporation and which was published or which it was liable to publish under the foreign law for investors in its securities listed for trade on a foreign stock exchange, and the provisions of regulation 3(b) and (c) shall apply, mutatis mutandis.

6 Tishrei 5761 (5 October 2000)

Avraham (Beige) Shohat  
Minister of Finance