

Exhibit 4

to the Alternative Trading System Rules

(text according to legal condition at 21 August 2023)

NOTE: Only the Polish version of this document is legally binding. This translation is provided for information only. Every effort has been made to ensure the accuracy of this publication. However, the WSE does not assume any responsibility for any errors or omissions.

Current and periodic reports presented by issuers of debt financial instruments in the alternative trading system on Catalyst

Chapter 1

General provisions

§ 1

1. This Exhibit determines the type, scope and form of current and periodic reports referred to in § 17 of the Alternative Trading System Rules and the deadlines and frequency of presentation of such reports to the Alternative System Organiser by issuers of debt financial instruments in the alternative trading system on Catalyst.
2. Current and periodical information referred to in sub-paragraph 1 shall be provided via the Electronic Information Base (EBI) pursuant to the rules set out in Resolution No. 646/2011 of the WSE Management Board dated 20 May 2011.

§ 2

1. Wherever these Rules refer to:
 - 1) current report – this shall mean current reports presented by an issuer, prepared in the form, scope and within deadlines referred to in this document, disclosing data according to the provisions of the Alternative Trading System Rules;
 - 2) periodic report – this shall mean periodic reports presented by an issuer, prepared in the form, scope and within deadlines referred to in this document, disclosing data according to the provisions of the Alternative Trading System Rules;
 - 3) comparative data – this shall mean comparative data prepared in a way ensuring their comparability through the application of uniform accounting principles (policy) in

all presented periods in accordance with the accounting principles (policy) applied by the issuer in preparing financial statement or consolidated financial statement for the last period and through corrections of fundamental errors in the relevant periods irrespective of the time of their recognition in accounting books; the amount of adjustments due to changes to accounting principles (policy) and corrections of fundamental errors shall be recognised under equity and disclosed as retained profit or loss of previous years;

4) *(repealed)*

5) Regulation on reporting requirements – this shall mean the Regulation of the Minister of Finance dated 29 March 2018 on current and periodic reports presented by issuers of securities and on conditions under which information required by legal regulations of a third country may be recognised as equivalent.

2. Any terms not defined herein shall be understood in accordance with the provisions of the Alternative Trading System Rules.

§ 3

Subject to § 17 of the Alternative Trading System Rules, issuers of debt financial instruments introduced to the alternative trading system shall present the Alternative System Organiser with current and periodic reports referred to in this Exhibit provided that:

- 1) issuers of debt financial instruments whose financial instruments are introduced to the alternative trading system on NewConnect shall present the Alternative System Organiser with current and periodic reports:
 - a) of the type, scope, form, presentation frequency and deadlines as specified in Exhibit 3 to the Alternative Trading System Rules ("Current and Periodical Information in the Alternative Trading System on the NewConnect Market"), and
 - b) the information referred to in § 5 sub-paragraph 1 points (1) – (9) and § 5 sub-paragraph 2 of this Exhibit;
- 2) issuers whose convertible bonds are introduced only to the alternative trading system and whose financial instruments are not admitted to trading on the regulated market shall present:
 - a) current and periodic reports of the type, scope, form, presentation frequency and deadlines as specified in Exhibit 3 to the Alternative Trading System Rules

("Current and Periodical Information in the Alternative Trading System on the NewConnect Market"), and

- b) current reports of the type, scope, form, presentation frequency and deadlines as specified in the applicable provisions of Chapter 2 and Chapter 4 of this Exhibit;
- 3) issuers of debt financial instruments who are subsidiaries referred to in § 3.1(7) of the Alternative Trading System Rules shall additionally present the Alternative System Organiser with periodic information of the controlling entity of the issuer of the scope, form, presentation frequency and deadlines as specified in the applicable regulations binding on the issuer under this Exhibit.

Chapter 2

Current reports

§ 4

(repealed)

§ 5

1. Subject to § 10a, an issuer of bonds shall present current reports including information:
 - 1) about the redemption of the issuer's bonds;
 - 2) about a change to the rights attached to bonds traded in the alternative trading system together with a description of the scope of the change, where a change of the interest rate on bonds is also considered a change of the rights;
 - 3) about an issue of bonds, bonds convertible into shares, bonds with priority rights, and income bonds;
 - 4) about failure to meet when due, in whole or in part, liabilities arising from debt financial instruments.
 - 5) about failure of the issue due to the issue threshold not having been reached;
 - 6) about any change of the representing bank;
 - 7) about the convocation of a meeting of bondholders of financial instruments and the performance of the obligations referred to in Article 67(2), Article 68(4) or Article 72 of the Bonds Act of 15 January 2015 – for bonds introduced to trading in the alternative system;

- 8) about any amendment of the terms of issue of bonds introduced to trading in the alternative trading system, together with the consolidated text of the amended terms of issue;
 - 9) about the appointment of a managing or supervising person and the dismissal or resignation of a managing or supervising person; in the case of appointment of a managing or supervising person, the current report should also include the information referred to in § 10 point (20) of Exhibit 1 to the Alternative Trading System Rules;
 - 10) about the validity of a court decision on declaration of bankruptcy of the issuer or a court decision to dismiss a petition for declaration of bankruptcy of the issuer because its assets are insufficient or are only sufficient to cover the costs of proceedings or a court decision discontinuing bankruptcy proceedings of the issuer because its assets are insufficient or are only sufficient to cover the costs of proceedings;
 - 11) about any change of the address of the issuer or of the address of the issuer's website or of the issuer's email address last provided to the Alternative System Organiser;
 - 12) about the entry of the issuer's enterprise into Section 4 of the company register.
2. The current report referred to in sub-paragraph 1(4) shall indicate the reasons for the issuer's failure to meet liabilities arising from debt financial instruments, the outlook of such liabilities being met in the future and the terms of notifying the holders of the debt financial instruments thereof.

§ 6

Subject to § 10a, an issuer of income bonds shall present current reports including the information referred to in § 5 and in addition:

- 1) a report comprising data of the total revenue from the project financed with funds raised through the issue of the bonds or other projects indicated by the issuer, amounts paid to bond-holders and the issuer in the period since the previous payment of entitlements from the bank account designated exclusively for depositing funds from the project, and a presentation of the structure of revenue from the project and the structure of costs incurred by the issuer to maintain the project in the period since the previous payment of entitlements to bond-holders – at least 2 weeks before each date of payment of entitlements from bonds but at least once every year;
- 2) information about purchase or encumbrance of assets of the project financed with funds raised through the issue of the bonds or other projects indicated by the issuer;

- 3) information about a change to the system of fees generating the revenue of the project financed with funds raised through the issue of the bonds.

§ 7

(repealed)

§ 8

An issuer of mortgage bonds shall present current reports including information about:

- 1) *(repealed)*
- 2) a decision to change the rights attached to the financial instruments and about the change together with the scope of the change and the rights after the change;
- 3) an intention of making a change to the articles of association impacting the rights of mortgage bond holders;
- 4) the total amount of the nominal value of issued mortgage bonds in trading at the last day of the financial year;
- 5) its total amount of liabilities and funds entered in the register of security of mortgage bonds at the last day of the financial year.

§ 9

(repealed)

§ 10

Subject to § 10a, in the case of closing a subscription or sale related to the introduction of the issuer's debt financial instruments to trading in an alternative trading system, the issuer shall present a current report including:

- 1) the opening and the closing date of the subscription or sale;
- 2) the date of the allocation of financial instruments;
- 3) the number of financial instruments in the subscription or sale;
- 4) the reduction rate of each tranche if the number of allocated financial instruments was lower than the number of subscribed securities at least in one tranche;
- 5) the number of financial instruments allocated in the closed subscription or sale;
- 6) the purchase (acquisition) price of financial instruments;
- 6a) the nominal value of the financial instruments;

- 7) the number of persons who subscribed for financial instruments in each tranche of the subscription or sale;
- 8) the number of persons allocated financial instruments in each tranche of the closed subscription or sale;
- 8a) information whether persons who are allotted financial instruments in a subscription or sale in tranches are related parties of the issuer within the meaning of § 4 subparagraph 6 of the Alternative Trading System Rules;
- 9) the (company) name of the underwriters who acquired financial instruments in implementation of underwriting agreements together with the number of securities they acquired and the actual unit price of financial instruments (issue or selling price net of the unit fee for the acquisition of financial instruments acquired by the underwriter in implementation of underwriting agreement);
- 10) the total costs eligible as costs of issue together with the amount of costs by category including at least the following costs:
 - a) preparation and implementation of the offering;
 - b) underwriters' fees separately for each underwriter;
 - c) preparation of the information document, including the cost of advisory;
 - d) promotion of the offering
 - together with the methodology of recognition of the costs in the accounting books and the method of their presentation in the issuer's financial statement.

§ 10a

An issuer of debt financial instruments unconditionally and irrevocably guaranteed by the State Treasury or a local government within the meaning of § 2(1)(21)(a) of the Regulation on reporting requirements shall present current reports including only the information referred to in § 5(1) points 1, 2, 4, 8, 10, 11 and 12.

Chapter 3

Periodic reports

§ 11

1. Subject to § 16 and § 17, an issuer of debt financial instruments shall provide periodic reports only including:

- 1) semi-annual reports covering the period of the first 6 months of the financial year;
 - 2) annual reports.
2. The issuer referred to in sub-paragraph 1 that is a holding entity shall additionally provide periodical reports in the form of a consolidated semi-annual report and consolidated annual report. The issuer may not prepare a consolidated semi-annual report and consolidated annual report only in the case referred to in Article 56(3) of the Accounting Act. The issuer may not consolidate its subsidiaries only in the cases referred to in Article 57 or Article 58 of the Accounting Act. If relieved from the obligation to prepare a consolidated semi-annual report and consolidated annual report or if the consolidated semi-annual report and consolidated annual report does not include all subsidiaries, the issuer shall provide in the semi-annual report and annual report selected financial data of the non-consolidated subsidiaries including the main items of their semi-annual and annual financial statements.
 3. The issuer referred to in sub-paragraph 1 that is a holding entity shall not be required to provide a separate semi-annual report provided that the consolidated semi-annual report contains information concerning the issuer referred to in § 12 sub-paragraph 1 point (1), (2), (2a) and (2b) and § 12 sub-paragraph 2.
 4. An issuer of debt financial instruments whose unit nominal value as at the issue date is at least EUR 100,000 (or the equivalent determined at the mid currency exchange rate of the National Bank of Poland at the date of such determination), whose parent entity is an entity whose financial instruments are admitted to trading on a regulated market in a Member State of the European Union or in a country which is a party to the Agreement on the European Economic Area, shall not be required to present semi-annual reports or consolidated semi-annual reports. An issuer shall be relieved of these obligations provided that only financial instruments of the issuer with a unit nominal value referred to in the first sentence are introduced to the alternative trading system and the issuer publishes consolidated semi-annual financial statements of the group of the issuer's parent entity if they consolidate the issuer and all of its subsidiaries that would be subject to consolidation by the issuer according to the applicable regulations or internationally recognised standards. The aforementioned consolidated semi-annual financial statements of the group of the issuer's parent entity shall be prepared according to the regulations or internationally recognised standards applicable to such parent entity and published in the procedure and within the time limit applicable on the regulated market in a Member State of the European Union or in a country which is a party to the Agreement on the

European Economic Area where financial instruments issued by such parent entity are admitted to trading.

§ 12

1. A semi-annual report shall include at least the following:
 - 1) selected financial data including the main lines of the semi-annual financial statement (also converted into the euro);
 - 2) condensed semi-annual financial statements covering the period of the first six months of the financial year, prepared according to the accounting standards applicable to the issuer, as follows:
 - a) where the Polish accounting standards apply, the condensed semi-annual financial statements shall include at least the following: the balance sheet, the profit and loss account, the statement of changes in equity, and the cash flow statement – within the scope designated with letters and Roman numerals and Arabic numerals, depending on pursued activities, in Annex 1, 2 or 3 to the Accounting Act,
 - b) where internationally recognised standards apply, the semi-annual financial statements shall be prepared at least in the condensed version within the scope set out in such standards,
 - c) where accounting standards other than those referred to in points (a) and (b) apply, the abridged semi-annual financial statement shall include at least an abridged balance sheet and an abridged profit and loss account including all lines included in the last annual financial statement of the issuer; additional lines shall also be presented if their omission would cause the abridged semi-annual financial statement to present an erroneous picture of the assets, the liabilities, the financial situation and the profit or loss of the issuer; additional information to the abridged semi-annual financial statement shall include at least:
 - information ensuring the comparability of the abridged semi-annual financial statement with the last annual financial statement;
 - information and explanations ensuring correct understanding of significant changes reflected in the balance sheet and the profit and loss account (as compared to data presented in the last annual financial statement);
 - 2a) information about the policy followed in the preparation of the report, including information about modifications to the followed accounting policy;

- 2b) the issuer's comment on the circumstances and events which have a significant impact on the issuer's activity, financial standing and results achieved in the six months;
 - 2c) description of the organisation of the group indicating consolidated entities and non-consolidated entities; for each such entity, at least the (business) name, legal form, registered office, business objects and the issuer's interest in the share capital and total vote should be given;
 - 2d) if the issuer forms a group of companies and does not prepare consolidated financial statements or the consolidated financial statements do not include the data of all subsidiaries – the reasons why consolidated statements are not prepared by the holding entity or the reasons for exclusion from consolidation of each non-consolidated subsidiary;
 - 2e) if the issuer forms a group of companies and does not prepare consolidated financial statements or the consolidated financial statements do not include the data of all subsidiaries – selected financial data of all of the issuer's non-consolidated subsidiaries including the main items of the semi-annual financial statements;
 - 3) report of the management board or the managing person of the issuer about the activity of the issuer and the principles of preparation of the condensed semi-annual financial statements, hereinafter "semi-annual report on the activity of the issuer", including also a description of the main threats and risks which, in the opinion of the issuer, are significant to the assessment of its capacity of meeting liabilities arising from issued debt financial instruments, subject to § 17a;
 - 4) statement of the management board or manager of the issuer, together with their names and positions, to the effect that, according to their best knowledge, the abridged semi-annual financial statement and the comparative data were prepared in accordance with the applicable accounting principles and that they present a true, fair and clear picture of the property and financial situation of the issuer and its financial result, and that the semi-annual report on the activity of the issuer presents a true picture of the development and achievements and the situation of the issuer, including a description of the main threats and risks.
2. All data included in the abridged semi-annual financial statement shall be accompanied by comparative data for the first half of the previous financial year prepared in a way ensuring the comparability of data presented in the report for the periods of the previous year with the data for the first half of the current financial year.

§ 13

1. A consolidated semi-annual report shall include at least the information referred to in § 12 sub-paragraph 1 concerning the issuer's group, subject to § 11 sub-paragraph 3.
2. All data included in the abridged consolidated semi-annual financial statement shall be accompanied by comparative data for the first half of the previous financial year prepared in a way ensuring the comparability of data presented in the report for the previous year with the data for the first half of the current financial year.

§ 14

1. An annual report shall include at least the following:
 - 1) letter from the management board or manager of the issuer containing a concise description of the key achievements or failures of the issuer in the given financial year and the outlook of the issuer's activity in the next financial year together with an indication of the recipients of the annual report;
 - 2) selected financial data including the main lines of the annual financial statement (also converted into the euro);
 - 2a) description of the organisation of the group indicating consolidated entities and non-consolidated entities; for each such entity, at least the (business) name, legal form, registered office, business objects and the issuer's interest in the share capital and total vote should be given;
 - 2b) if the issuer forms a group of companies and does not prepare consolidated financial statements or the consolidated financial statements do not include the data of all subsidiaries – the reasons why consolidated statements are not prepared by the holding entity or the reasons for exclusion from consolidation of each non-consolidated subsidiary;
 - 2c) if the issuer forms a group of companies and does not prepare consolidated financial statements or the consolidated financial statements do not include the data of all subsidiaries – selected financial data of all of the issuer's non-consolidated subsidiaries including the main items of the annual financial statements;
- 3) annual financial statement prepared in accordance with applicable accounting rules and audited by an audit firm in accordance with applicable regulations and professional standards, as follows:

- a) where the Polish accounting principles apply, the annual financial statement shall be prepared within the scope specified in the applicable national accounting regulations;
 - b) where the internationally recognised standards apply, the annual financial statement shall be prepared within the scope as specified in this standards;
 - c) where accounting standards other than those referred to in points (a) and (b) apply, the annual financial statement shall be prepared within the scope as specified by such standards and shall include at least: a balance sheet, a profit and loss account, a cash flow statement, an equity statement, and additional information;
- 4) report of the management board or the managing person of the issuer about the activity of the issuer in the period of the annual report and the principles of preparation of the annual financial statements (hereinafter "report on the activity of the issuer") including at least the information specified in accounting regulations applicable to the issuer, subject to § 17a;
- 5) statement of the management board or manager of the issuer, together with their names and positions, to the effect that, according to their best knowledge, the annual financial statement and the comparative data were prepared in accordance with the applicable accounting principles and that they present a true, fair and clear picture of the property and financial situation of the issuer and its financial result, and that the report on the activity of the issuer presents a true picture of the development and achievements and the situation of the issuer, including a description of the main threats and risks;
- 6) the issuer's management board's or managing person's declaration that the audit firm auditing the annual financial statement was selected in accordance with legal regulations, including regulations concerning the audit firm selection and selection procedure, and that the audit firm and members of the audit team met the conditions necessary to prepare an impartial and independent report on the audit of the annual financial statement in accordance with applicable regulations, professional standards and professional code of conduct;
- 7) report on the audit of the annual financial statement prepared in accordance with applicable regulations;
- 8) position of the management board or managing person including an opinion of the supervisory board or supervising person of the issuer concerning the audit firm's

qualified opinion, negative opinion or refusal to issue an opinion on financial statement presented in the audit report, including without limitation:

- a) impact of the reason for the qualification, negative opinion or refusal to issue an opinion on the annual financial statements, including results and other financials,
- b) actions taken or planned by the issuer under such circumstances.

2. All data included in the annual financial statement shall be accompanied by comparative data for the previous financial year prepared in a way ensuring the comparability of data presented in the report for the previous year with the data for the current financial year.

§15

1. A consolidated annual report shall include at least the following:

- 1) letter from the management board or manager of the issuer containing a concise description of the key achievements or failures of the issuer's capital group in the given financial year and the outlook of the issuer's capital group's activity in the next financial year together with an indication of the recipients of the consolidated annual report;
- 2) selected financial data including the main lines of the consolidated annual financial statement (also converted into the euro);
- 3) annual consolidated financial statement prepared in accordance with applicable accounting rules and audited by an audit firm in accordance with applicable regulations and professional standards, as follows:
 - a) where the Polish accounting principles apply, the annual financial statement shall be prepared within the scope specified in the applicable national accounting regulations;
 - b) where the internationally recognised standards apply, the consolidated annual financial statement shall be prepared within the scope as specified in this standards;
 - c) where accounting standards other than those referred to in points (a) and (b) apply, the consolidated annual financial statement shall be prepared within the scope as specified by such standards and shall include at least: a consolidated balance sheet, a consolidated profit and loss account, a consolidated cash flow statement, a consolidated equity statement, and additional information;

- 4) report of the management board or the managing person about the activity of the issuer's capital group in the period of the annual report and the principles of preparation of the consolidated annual financial statements ("report on the activity of the issuer's capital group") including at least the information specified in accounting regulations applicable to the issuer, subject to § 17a;
- 5) statement of the management board or manager of the issuer, together with their names and positions, to the effect that, according to their best knowledge, the consolidated annual financial statement and the comparative data were prepared in accordance with the applicable accounting principles and that they present a true, fair and clear picture of the property and financial situation of the issuer's capital group and its financial result, and that the report on the activity of the issuer's capital group presents a true picture of the development and achievements and the situation of the issuer's capital group, including a description of the main threats and risks;
- 6) the issuer's management board's or managing person's declaration that the audit firm auditing the annual consolidated financial statement was selected in accordance with legal regulations, including regulations concerning the audit firm selection and selection procedure, and that the audit firm and members of the audit team met the conditions necessary to prepare an impartial and independent report on the audit of the annual consolidated financial statement in accordance with applicable regulations, professional standards and professional code of conduct;
- 7) report on the audit of the annual consolidated financial statement prepared in accordance with applicable regulations;
- 8) position of the management board or managing person including an opinion of the supervisory board or supervising person of the issuer concerning the audit firm's qualified opinion, negative opinion or refusal to issue an opinion on consolidated financial statement presented in the audit report, including without limitation:
 - a) impact of the reason for the qualification, negative opinion or refusal to issue an opinion on the annual consolidated financial statements, including results and other financials,
 - b) actions taken or planned by the issuer under such circumstances.

2. All data included in the consolidated annual financial statement shall be accompanied by comparative data for the previous financial year prepared in a way ensuring the comparability of data presented in the report for the previous year with the data for the current financial year.

§ 16

1. If an issuer of bonds is a local government in the meaning of § 2 sub-paragraph 1 point 21 item (a) of the Regulation on reporting requirements, the issuer shall present periodic reports including annual reports on the execution of the budget of the local government together with an opinion of a regional chamber of auditors. In the year of the issue of bonds, the issuer shall additionally include an opinion of a regional chamber of auditors on the possibility of redemption of bonds in the annual report on the execution of the budget.

2. *(repealed)*

§ 17

1. An issuer of debt financial instruments unconditionally and irrevocably guaranteed by the State Treasury or a local government in the meaning of § 2 sub-paragraph 1 point 21 item (a) of the Regulation on reporting requirements shall present periodic reports including only annual reports and consolidated annual reports prepared according to the accounting principles applicable to the issuer.
2. An issuer shall include a report on the audit firm's audit of the financial statement in the reports referred to in sub-paragraph 1.
3. All data included in financial statements comprised in the reports referred to in sub-paragraph 1 shall be accompanied by comparative data for the previous financial year prepared in a way ensuring comparability of data presented in the report for the previous year with the data for the current financial year.

§ 17a

In the case of the annual report and the consolidated annual report and in the case of the semi-annual report and the consolidated semi-annual report, the management board's or managing person's report on the activities of the issuer and the management board's or managing person's report on the activities of the issuer's group, respectively, may be prepared as a single document.

Chapter 4

Deadlines of presentation of current and periodic reports

§ 18

1. Subject to sub-paragraphs 2 and 3, current reports shall be presented immediately after the occurrence of circumstances or an event or after the issuer becomes aware thereof.
2. In the case of completion of subscription or sale related to introduction of the issuer's financial instruments to trading in the alternative system, the current report shall be provided within maximum two weeks of the day subscription or sale related to introduction of the issuer's financial instruments to trading in the alternative system is completed but not later than the date of submission of the application for introduction of the financial instruments to trading in the alternative system.
 - 2a. In the cases referred to in § 5 point (7), the current report shall be provided immediately on the convocation of a meeting of bondholders and otherwise immediately on the performance of the obligations referred to in Article 67(2), Article 68(4) or Article 72 of the Bonds Act of 15 January 2015.
 - 2b. In the case of appointment of a managing or supervising person, the information referred to in § 10 point (20) of Exhibit 1 to the Alternative Trading System Rules shall be provided immediately, no later than 24 hours after the appointment decision.
3. An issuer shall publish the reports referred to in § 8 sub-paragraphs 4-5 on the date of their submission for publication in the Court and Economic Monitor [*Monitor Sądowy i Gospodarczy*].
4. A semi-annual report shall be presented not later than 3 months after the end of the relevant semi-annual period.
5. A consolidated semi-annual report shall be presented not later than 3 months after the end of the relevant semi-annual period; however, the consolidated semi-annual report shall be provided not later than the semi-annual report.
6. The annual report shall be provided not later than within five months after the balance sheet date of the annual financial statement.

7. The consolidated annual report of the issuer's group shall be provided not later than within five months after the balance sheet date of the consolidated annual financial statement; however, the consolidated annual report of the issuer's group shall be provided not later than the annual report of the issuer.
- 7a. The reports and opinions referred to in § 16 shall be provided no later than six months after the end of the relevant year.
8. Where the deadline of presentation of a periodic report is a bank holiday, Saturday or another holiday determined under separate regulations, the deadline shall elapse on the first business day following that day.

§ 19

1. An issuer that is not a local government unit within the meaning of § 2 sub-paragraph 1 point 21 item (a) of the Regulation on reporting requirements shall set and provide, by the end of the first month of the given financial year, in the form of a current report, fixed deadlines of presentation of periodical reports in the given financial year taking account of holidays determined under separate regulations. An issuer who is first bound by the disclosure requirements after the end of the first month of the given financial year shall present a current report to this effect at least 2 days before the presentation of the first periodical report.
2. A change of deadlines of presentation of current reports shall be presented in a current report. A current report containing information about a change of the deadlines of presentation of a current report shall be presented not later than 2 days before:
 - 1) the presentation of the current report on the new deadline, and
 - 2) the deadline of presentation of the current report set in the current report referred to in sub-paragraph 1 or in a previous current report containing information about a change of the deadline, if the current report is to be presented after that deadline.
3. Where an issuer is first bound by the requirement to prepare and publish consolidated periodic reports during a financial year, the report on the deadlines of presentation of current reports shall be presented at least 2 days before the presentation of the first consolidated periodic report.