
27 January 2021

Inside AIM

Coronavirus – Financial reporting deadlines

In response to the coronavirus (COVID-19) pandemic London Stock Exchange announced on 26 March 2020 and 9 June 2020 temporary measures for reporting deadlines in relation to the publication of audited annual results and half-yearly reports that are required by the AIM Rules for Companies (“**AIM Rules**”). This Inside AIM confirms that these temporary measures remain available for AIM companies until further notice of an orderly transition back to standard reporting periods. For ease of reference we set out in this Inside AIM the protocol for an extension to an AIM company’s reporting deadline.

An AIM company seeking an extension of its reporting deadline for its annual audited accounts pursuant to AIM Rule 19 can apply to AIM Regulation for an extension of up to three months. The request for the extension must be made by the AIM company’s nominated adviser and submitted prior to the current AIM Rules reporting deadline. AIM companies should continue to refer to guidance published by Companies House in respect of the temporary changes to UK filing requirements and note that at the moment the automatic extension ends for any filing deadlines that fall on 6 April 2021 or later¹. Thereafter, an application will need to be made to Companies House for filing deadline extensions.

For an AIM company wishing to utilise the additional one month period for its half yearly report, it must notify its intention to do so, via a RIS, prior to its reporting deadline under AIM Rule 18. The company’s nominated adviser must inform AIM Regulation of this separately.

We also note the joint FCA and FRC statement dated 27 January 2021 reminding listed companies extended financial information timelines continue to apply. London Stock Exchange welcomes this practical support for listed companies. The statement can be found [here](#).

Date: 27 January 2021

¹ See paragraph 1.7 <https://www.gov.uk/government/publications/the-companies-etc-filing-requirements-temporary-modifications-regulations-2020/temporary-changes-to-companies-house-filing-requirements>