

DIVIDEND PROCEDURE TIMETABLE 2026



London Stock Exchange Plc (the 'Exchange') publishes the Dividend Procedure Timetable and expects issuers to ensure that their dividend timetables are in line with it. Where an issuer's dividend timetable does not follow the Dividend Procedure Timetable, that dividend timetable must be approved by the Exchange's Corporate Actions team in advance of the announcement of the dividend in accordance with the Admission and Disclosure Standards

In accordance with Schedule 3 of the Admission and Disclosure Standards (available [Main Market Raise finance - resources | London Stock Exchange](#)) and AIM Rules 24 and 25 (available [AIM Raise finance - resources | London Stock Exchange](#)) a dividend timetable, which follows the guidelines set out in the Dividend Procedure Timetable, need not be notified to the Exchange in advance, provided the announcement of the dividend includes:

- dividends are stated as gross (unless stated otherwise)
- record and payment dates; and
- availability of any Scrip dividend, DRIP or dividend currency option, together with the election date.

Dividend information must be disseminated via a Primary Information Provider ("PIP") under a correct headline category (please refer to the PIP Service Criteria & Regulatory Headline Categories standards set out by the Financial Conduct Authority). Dividends can be announced as part of an Interim or Final Results announcement or under the Headline Category 'Dividend Declaration'. Dividends should not be announced under other headlines as this can lead to dividend details not being noticed.

Dividend details must be in the body of the announcement and not just referred to as being available on a web page link or included in a separate circular. In such cases, an issuer may be asked to change and re-announce dividend dates.

The announcement must include:

- dividend amount and currency (dividends are stated as gross, unless stated otherwise)
- dividend type (Interim / Final etc.)
- record date
- payment date
- ISIN(s) of the securities the dividend is being declared on
- Tradable Instrument Display Mnemonics code (TIDM) of the securities the dividend is being declared on
- whether the dividend is wholly or partially a Property Income Distribution (PID) or has been designated as an Interest Distribution
- availability of any Scrip, Dividend Reinvestment Plan or Scheme (DRIP/DRIS), Currency Election or other alternative. If available, the last day and time to elect for any alternative should be included.

Any discussions on corporate action timetables must be undertaken with the Exchange's Corporate Actions Team whose details are set out below. Contact with another part of the Exchange does not satisfy the issuer's obligations under the Admission and Disclosure Standards or the AIM Rules for Companies. Any information provided to the Corporate Actions Team must be complete, accurate and not misleading.

Discussions with the Exchange's Corporate Actions Team may be undertaken through the issuer's adviser. In such circumstances, the Exchange will be entitled to assume that the issuer has ensured that any such adviser is sufficiently knowledgeable to discuss corporate action timetables and has access to corporate action news feeds such as Corporate Events Diary.



**LONDON
STOCK
EXCHANGE**

The basic principle:

The record date should normally be a Friday, therefore with standard settlement of T+2, the associated ex date falls one business day earlier. If a dividend is to be made ex, the dividend must be declared via a PIP and notified to the Exchange at least six business days before the proposed record date, otherwise the ex-dividend date may be deferred until the following week.

Any changes to a previously notified Dividend timetable, including deferral or cancellation of payment, must be notified to the Corporate Actions Team and changes agreed prior to announcement.

If an announcement is released that does not meet the guidelines in the Dividend Procedure Timetable, and has not been agreed by the Exchange, the issuer will need to make a further correcting announcement without delay.

A template is available that issuers may wish to download and use when submitting Dividend announcements. Any queries in regard to use of the template, e-mail corporate.actions@lseg.com

Link to the Dividend Timetable Template - [Announcement of Dividend Template](#)

Dividends that fall outside these guidelines must be discussed and agreed in advance with the Corporate Actions Team on +44 (0)20 7797 4754 and/ or e-mail corporate.actions@lseg.com.

Dividend with Options

Dividends with Options (Scrip Dividends, Dividend Reinvestment Plans (DRIPs), Currency Options, Dividend Income Access Plans) that follow the guidelines of the Dividend Procedure timetable need not be notified to the Exchange in advance of the announcement, provided that the dividend announcement includes the dividend amount (unless stated otherwise, dividends are stated as gross), the record date, the pay date, the availability of any Scrip, DRIP or Currency Elections and the relevant Election date.

Advance notice should be given of any election date, which should fall at least ten business days after the record date. Timetables for Dividends with Options which are outside the guidelines, should be agreed in advance with the Corporate Actions Team.

CREST Elections

An alternative 'Electronic Election Entitlement' ('EEE') process is available in CREST for dividends with options elections. Issuers wishing to use the EEE process (subject to agreement with their paying agent) must ensure that the Dividend timetable follows the Dividend Procedure Timetable outlined above. In addition, the Issuer, or their paying agent, must apply for the ISIN number(s) required for the EEE. The announcement of the Dividend Option will need to confirm that the EEE process is being utilised. For details on obtaining an ISIN number please follow this link [ISIN Services | LSEG](#)

Payment dates

Companies should aim to pay straightforward cash dividends within 30 business days of the record date and Dividends with Options within 20 business days of the election date.

The Exchange believes that these timescales are achievable for all companies and produce advantages for issuers and the market as a whole. In most cases companies with relatively small shareholder registers should target paying a straightforward cash dividend within 20 business days of the record date.

Payment dates that fall outside these guidelines must be discussed and agreed in advance with the Corporate Actions Team on +44 (0)20 7797 4754 and/ or e-mail corporate.actions@lseg.com.

Dividends outside timetable guidelines

A special dividend subject to an offer becoming unconditional in all respects (UIAR), will be marked ex-dividend one business day following announcement of the offer becoming UIAR, (if the announcement is made before 8.00am), or two business days following, (if announced after 8.00am). The date the offer is announced as UIAR will normally be the record date.

A dividend which is conditional upon a Scheme of Arrangement becoming effective and which uses the same record date, would not normally be marked ex-dividend.

A special dividend alongside a consolidation, will be deemed ex-entitlement to the dividend on the effective date, when dealings in the consolidated shares begin. The record date for the dividend and consolidation should be the same date and be the business day prior to the effective date.

These events or any other dividends which fall outside these guidelines must be discussed and agreed in advance with the Corporate Actions Team on +44 (0)20 7797 4754 and/ or e-mail corporate.actions@lseg.com.

Exceptions to normal timetable

The Dividend Procedure Timetable applies to overseas issuers. If an issuer wishes for a timetable to fall outside the Dividend Procedure Timetable this should be agreed in advance with the Corporate Actions Team prior to publication. Where an issuer has its most significant or main listing (sometimes referred to as its “primary listing”) on an overseas exchange, unless otherwise agreed in advance with the Corporate Actions Team prior to publication, the Exchange would normally treat the issuer’s securities as being ex a benefit from the time they are marked ex that benefit on the relevant overseas exchange.

Exchange Traded Funds (ETFs)

Dividends for ETFs, must be declared via a PIP and notified to the Exchange at least six business days prior to the record date so as to be marked ex-dividend in the normal way, (one business day prior to the record date), otherwise the ex-dividend date may be deferred until the following week.

The announcement must include:

- dividend amount and currency (dividends are stated as gross, unless stated otherwise)
- dividend type (Interim / Final etc.)
- record date
- payment date
- ISIN(s) of the securities the dividend is being declared on
- Tradable Instrument Display Mnemonics code (TIDM) of the securities the dividend is being declared on

Dividends which fall outside these guidelines must be discussed and agreed in advance with the Corporate Actions team on +44 (0)20 7797 4754 and/ or e-mail corporate.actions@lseg.com

Depository Receipts

Dividends for Depository Receipts trading on the Exchange (including the International Order Book) should be notified to the Corporate Actions Team at least three business days prior to the record date to allow the Depository Receipts to be marked ex-dividend in the normal way, (one business day prior to the record date). In the event of late notification of the dividend for the underlying security to the Depository Bank, the Depository Bank will be required to set a separate record date for the Depository Receipt in line with the above. In this case the Depository Bank should contact the Corporate Actions Team as soon as possible to agree the record and ex dates for the Depository Receipt.

Fixed Interest Securities & Debt Securities

Any payment for fixed interest and debt securities must be notified to the Exchange no later than six business days prior to the record date. Where fixed payment details are available the issuer or their agent may use one timetable to inform the Exchange of all future payments. Notification should normally be made by email to corporate.actions@lseg.com.

Further information

For further details on Corporate Actions and how to access data on Corporate action events, please refer to the Corporate Actions page on the London Stock Exchange website <https://www.londonstockexchange.com/raise-finance/corporate-actions>

How to use the Dividend Procedure Timetable

If the ex-dividend or record date is the key date driving the timetable, declare the dividend on or before the announcement date on the same line. If the announcement date is the key date driving a timetable, choose the ex-dividend and record date on the same line or on any subsequent line. Ex-dividend dates normally fall on Thursdays, with the associated record date falling one business day later usually on a Friday.

Dividend Procedure Timetable 2026

Ex-Dividend Date	Associated Record Date	Latest Announcement Date
All dates are a Thursday unless otherwise shown	All dates are a Friday unless otherwise shown	All dates are a Thursday unless otherwise shown
29/12/2025 (Mon)	30/12/2025 (Tue)	18/12/2025
02/01/2026 (Fri)	05/01/2026 (Mon)	23/12/2025 (Tue)
08/01/2026	09/01/2026	31/12/2025 (Wed)
15/01/2026	16/01/2026	08/01/2026
22/01/2026	23/01/2026	15/01/2026
29/01/2026	30/01/2026	22/01/2026
05/02/2026	06/02/2026	29/01/2026
12/02/2026	13/02/2026	05/02/2026
19/02/2026	20/02/2026	12/02/2026
26/02/2026	27/02/2026	19/02/2026
05/03/2026	06/03/2026	26/02/2026
12/03/2026	13/03/2026	05/03/2026
19/03/2026	20/03/2026	12/03/2026
26/03/2026	27/03/2026	19/03/2026
02/04/2026	07/04/2026 (Tues)	26/03/2026
09/04/2026	10/04/2026	31/03/2026 (Tues)
16/04/2026	17/04/2026	09/04/2026
23/04/2026	24/04/2026	16/04/2026
30/04/2026	01/05/2026	23/04/2026
07/05/2026	08/05/2026	29/04/2026 (Wed)
14/05/2026	15/05/2026	07/05/2026
21/05/2026	22/05/2026	14/05/2026
28/05/2026	29/05/2026	20/05/2026 (Wed)
04/06/2026	05/06/2026	28/05/2026
11/06/2026	12/06/2026	04/06/2026
18/06/2026	19/06/2026	11/06/2026
25/06/2026	26/06/2026	18/06/2026
02/07/2026	03/07/2026	25/06/2026

Ex-Dividend Date	Associated Record Date	Latest Announcement Date
09/07/2026	10/07/2026	02/07/2026
16/07/2026	17/07/2026	09/07/2026
23/07/2026	24/07/2026	16/07/2026
30/07/2026	31/07/2026	23/07/2026
06/08/2026	07/08/2026	30/07/2026
13/08/2026	14/08/2026	06/08/2026
20/08/2026	21/08/2026	13/08/2026
27/08/2026	28/08/2026	20/08/2026
03/09/2026	04/09/2026	26/08/2026 (Wed)
10/09/2026	11/09/2026	03/09/2026
17/09/2026	18/09/2026	10/09/2026
24/09/2026	25/09/2026	17/09/2026
01/10/2026	02/10/2026	24/09/2026
08/10/2026	09/10/2026	01/10/2026
15/10/2026	16/10/2026	08/10/2026
22/10/2026	23/10/2026	15/10/2026
29/10/2026	30/10/2026	22/10/2026
05/11/2026	06/11/2026	29/10/2026
12/11/2026	13/11/2026	05/11/2026
19/11/2026	20/11/2026	12/11/2026
26/11/2026	27/11/2026	19/11/2026
03/12/2026	04/12/2026	26/11/2026
10/12/2026	11/12/2026	03/12/2026
17/12/2026	18/12/2026	10/12/2026
24/12/2026	29/12/2026 (Tues)	17/12/2026
31/12/2026	04/01/2027 (Mon)	22/12/2026 (Tues)
07/01/2027	08/01/2027	30/12/2026 (Wed)

If considered necessary for the purpose of maintaining orderly markets, the Exchange may request amendments or make alterations to the Dividend Procedure Timetable at any time.

Disclaimer:

While the information in this document has been prepared using the best information available at the time of publication, the London Stock Exchange cannot guarantee the completeness, accuracy and correctness of the data contained therein and accepts no liability for any decisions taken, or systems or other work carried out by any party, based on this document. The information is not intended for distribution to or use by any person or entity in any jurisdiction or country where such distribution would be contrary to local law or regulation. The Contents of this document do not constitute an invitation to invest in any security, or constitute or form part of any offer for sale or subscription of, or any invitation to offer to buy or subscribe for, any securities or other financial instruments, nor should it or any part of it form the basis of, or be relied upon in any connection with any contract or commitment whatsoever.

© 2026 London Stock Exchange plc, London EC4M 7LS. Telephone +44 (0)20 7797 1000. Registered in England and Wales No. 2075721. The London Stock Exchange crest and logo, and AIM, are registered trademarks of London Stock Exchange plc. Main Market is a trademark of London Stock Exchange plc. www.lseg.com



**LONDON
STOCK
EXCHANGE**