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| **Section 3 - Continuing Obligations**  **Relocation Report** |

The following paragraphs will be transferred from Section 3 to the appropriate Section, as they do not constitute general continuing obligations:

Items in **green** have been actioned.

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| **Nr.** | **Paragraph** | **Relocation** | **Comments** |
| 1 | **Disclosure of periodic financial information**  *Dividends and interest [Moved to Corporate Actions]*  3.11 The declaration of dividends, interest and other similar payments (“distribution payments”) by an applicant issuer should be announced immediately as per paragraph 11.17(a)(i) to (x).[[1]](#footnote-1)  3.12 If an applicant issuer decides not to declare distribution payments, and such decision is deemed to be price sensitive, the decision must be announced immediately after it is taken.[[2]](#footnote-2)  3.13 The announcement required in terms of paragraph 3.11 must be in accordance with the corporate action timetable.[[3]](#footnote-3) | Moved to New Section 6  Corporate Actions  **Complete** | See Dividends, Capitalisation Issues and Scrip Dividend |
| 2 | ***Restatement of previously published results***  3.14 In the instance where an applicant issuer restates previously published results, for whatever reason, they must submit a restatement notification to the JSE containing details of the restatement and the reasons therefor. Such notification must be submitted pursuant to the provisions of Practice Note 3/2017.[[4]](#footnote-4)  Annual results  3.15 Every issuer must within three months after the end of each financial year end, release a results announcement dealing with either:[[5]](#footnote-5)  (a) condensed financial statements; or  (b) annual financial statements / summary financial statements.  3.16 Every issuer must within four months after the end of each financial year and at least fifteen business days before the date of the annual general meeting:[[6]](#footnote-6)  (a) release the annual report through a results announcement; and  (b) distribute to all holders of securities the notice of annual general meeting, together with a weblink to the annual report.  Interim and quarterly reports  3.17 Every issuer must within three months after the end of:[[7]](#footnote-7)  (a) the first six-month period of a financial year; and  (b) the twelve-month period commencing on the first day of a financial year if the issuer has changed its year end and therefore has a financial year of longer than twelve months,  release its interim results through a results announcement.  3.18 Reporting on a quarterly basis is voluntary and there is no prescribed format. Should an issuer elect to report on a quarterly basis, such results must be released through a results announcement as soon as possible after each quarter. Reporting on a quarterly basis does not replace the interim results obligations of paragraph 3.17.[[8]](#footnote-8)  Auditors report  3.19 The issuer’s auditor must perform an audit in accordance with International Standards on Auditing (or in the case of overseas companies, in accordance with national auditing standards acceptable to the JSE) on:[[9]](#footnote-9)  (a) the annual financial statements; and  (b) the separate annual financial statements of the issuer, where the issuer is a South African company.  3.20 The issuer’s auditor must perform a review in accordance with the International Standard on Review Engagements (or in the case of overseas companies, in accordance with national standards acceptable to the JSE) on the:[[10]](#footnote-10)  (a) the condensed financial statements; and  (b) paragraph 3.17(b) interim results.  3.21 The information in the auditor’s report must be disclosed as follows:[[11]](#footnote-11)  (a) the auditor’s report must accompany the relevant results on which their report is issued; and  (b) where additional information accompanies the results, the demarcation between which information is audited/reviewed and which is not must be clear;  (c) summary financial statements must be accompanied by the following:  (i) a statement that it is extracted from audited information but is not itself audited and the directors are responsible for the accuracy of the extraction;  (ii) the name of the audit firm;  (iii) the type of audit opinion that was issued on the annual financial statements, i.e. unmodified, qualified, disclaimer or adverse; and in the instance of a modified opinion an extract of the exact modification paragraph from the auditor’s report; and  (iv) details of any of the following paragraphs contained in the auditor’s report on the annual financial statements:  (1) material uncertainty relating to going concern;  (2) emphasis of matter;  (3) a reportable irregularity (as defined in the Auditing Profession Act); and  (4) a material inconsistency in information included in a document that contains the annual financial statements; and  (v) a statement that the annual financial statements are available on request from the issuer, including details of the contact person.  Results announcement  3.22 Results must be released by way of a SENS announcement and JSE cloudlink. The SENS announcement must contain the following information:[[12]](#footnote-12)  (a) A statement that:  (i) the results are available through the following JSE cloudlink and issuer’s weblink; and  (ii) any investment decisions should be based on the results as the information in the announcement does not provide all of the details;  (b) In respect of annual reports, details of the date, time and venue for the annual general meeting and a statement that, whilst the annual financial statement are available through the JSE cloudlink, the additional information in terms of paragraph 8.62 is only available through the issuer’s weblink;  (c) The information in paragraphs 3.46A(d), if the information has not been released previously on SENS. This provision does not apply to quarterly results;  (d) If annual reports are announced, following the release of condensed financial statements:  (i) a statement that there are no changes to any of the information in those previous results or a statement that there are changes; and  (ii) in the event of changes, a statement that the details are available through the JSE cloudlink. Those details must include a description of the changes and the circumstances that led to the changes. The details must be provided for each line item in the financial statements and/or notes impacted by the change and the quantum involved. If there is more than one change, each item must be dealt with separately and the cumulative impact of the change should also be included; and  (e) If annual reports are announced following the release of annual financial statements or summary financial statements:  (i) in the event of changes to the previous results paragraph 3.22(d)(ii) applies; and  (ii) if the auditor issued a new audit report, a statement to this effect highlighting any changes to the previous issued report.  Procedure for non-compliance  3.23 The release of results without the required auditor’s reports referred to in paragraphs 3.19 and 3.20 is not permitted. The procedure below shall apply to an issuer that fails to comply with paragraphs 3.15, 3.16 and 3.17:[[13]](#footnote-13)  (a) 14 days after failure to comply with paragraphs 3.15 and 3.17 and the first day after failure to comply with paragraph 3.16 –  (i) the listing will be annotated on the trading system with a “RE” to indicate that it has failed to comply; and  (ii) the JSE will release an announcement on SENS, advising that the issuer has not submitted its results and cautioning holders of securities of the consequences referred to in (b) below.  (b) the listing of the issuer will be suspended, in terms of Section 1, if the issuer has not complied with –  (i) paragraph 3.15 or 3.17 by the end of the fourth month after the end of the period; and  (ii) paragraph 3.16 by the end of the fifth month after the financial year end.  Modified auditors report  3.24 Where a modified auditors’ report has been issued on results released through a results announcement.[[14]](#footnote-14)  (a) The issuer’s listing on the JSE trading system will be annotated with:  (i) an “E” when the auditors’ report contains an emphasis of matter paragraph;  (ii) a “G” when the auditors’ report contains paragraph on material uncertainty relating to going concern;  (iii) a “Q” when the auditors’ report is qualified;  (iv) an “A” when the auditor’s report contains an adverse opinion; and  (v) a “D” when the auditors’ report contains a disclaimer of opinion.  (b) In the instance of paragraph 3.24 (a)(iv) and (a)(v), the JSE will consider the suspension and possible subsequent removal of the issuer’s listing in terms of Section 1.  3.25 [Repealed][[15]](#footnote-15) | Moved to Section 8  Financial Information | Disclosure obligation of results.  Section 8 to be renamed “Auditors and Financial Information” |
| 3 | **Profit warranties**  3.34 Where securities are the subject of a profit warranty, such securities may only be allotted and issued once the profit required has been achieved in terms of the profit warranty agreements and the issuer’s auditor have confirmed in writing to the JSE that the conditions required have been met for the securities to be allotted and issued.[[16]](#footnote-16) | Moved to Section 9 Transactions  **Complete** | Provisions dealing with transactions |
| 4 | **Issues by subsidiaries other than on listing**  3.35 An issue of shares for cash in a subsidiary (whether listed or unlisted) of an issuer must be categorised in accordance with the provisions of Section 9 and not in terms of paragraphs 5.50 to 5.57.**[[17]](#footnote-17)**  3.36 When a subsidiary effects an offer for subscription by way of a rights offer, the rights offer must be categorised in accordance with the provisions of Section 9 and not in terms of paragraphs 5.50 to 5.57. Any shares that are renounced by the listed holding company in favour of its shareholders pro rata to their holdings need not be taken into account for categorisation purposes in terms of Section 9.[[18]](#footnote-18) | Moved to Section 9 Transactions  **Complete** | Provisions dealing with transactions |
| 4 | **Notification**  3.42 [Repealed]  3.43 An issuer must disclose in its annual financial statements the following concerning its securities held by the public (as defined in paragraphs 4.25 to 4.27, however excluding paragraph 4.25(d)):[[19]](#footnote-19)  (a) the number of public securities holders for every class of listed securities;  (b) the percentages of each class of securities held by public and non-public shareholders; and  (c) the disclosure for non-public shareholders must be analysed in accordance with the categories set out in paragraphs 4.25 to 4.27, however excluding paragraph 4.25(d).[[20]](#footnote-20) | Moved to Section 8  Financial Information | Disclosure obligation in annual financial statements.  Section 8 to be renamed “Auditors and Financial Information” |
| 5 | **Announcements**  3.48 Announcements relating to pre-listing statements or circulars must state in which other official languages, if any, they are printed and where copies of such documents may be obtained. | Moved to Section 7  Listing Particulars | Requirements in respect of PLS and circulars, not a general continuing obligation. |
| 6 | **Circulars and pre-listing statements**  3.49 Circulars and pre-listing statements must be printed in English and be distributed to all certificated holders, and to those dematerialised beneficial holders of its securities who have elected to receive such documents, at the cost of the issuer.  3.50 Provision must be made for the translation of circulars and pre-listing statements into other official languages where deemed necessary by the JSE or the issuer. | Moved to Section 7  Listing Particulars | Requirements in respect of PLSand circulars, not a general continuing obligation. |
| 7 | **Transfer office or a receiving and certification office and Strate relationship**  3.51 All issuers are required to:  (a) with respect to the certificated environment, maintain a transfer office or a receiving and certification office. All certifications must be completed within 24 hours of lodgement; and  (b) with respect to the dematerialised environment, be approved by Strate and comply with the Central Securities Depository Rules.[[21]](#footnote-21) | Moved to Section 3  Conditions of Listing | Requirement for suitability of listing. |
| 8 | **Notification of change in auditor[[22]](#footnote-22)**  3.75 An issuer must notify the JSE of:**[[23]](#footnote-23)**  (a) the appointment of the auditor;[[24]](#footnote-24)  (b) the termination, non-reappointment or resignation of the auditor; and/or  (c) any change of the individual auditor,[[25]](#footnote-25)  by no later than two business days following the date of such event. The notification must state the effective date and confirm to the JSE that the appointment complies with paragraphs 3.86 and 3.87.[[26]](#footnote-26) [[27]](#footnote-27)  3.76 [Repealed]  3.77 The notification required by paragraph 3.77(b) must be accompanied by a letter from the auditor which includes:[[28]](#footnote-28)  (a) the reason/s; and  (b) confirmation of any matters of non-compliance with laws and regulations regarding the issuer that were reported by the auditor to an appropriate authority in the last 12 months. This includes any reportable irregularities regarding the issuer reported by the auditor to its regulator in the past 12 months.  3.78 On notification to the JSE pursuant to paragraph 3.75, the issuer must publish an announcement on the change in audit firm, addressing at least the following:[[29]](#footnote-29)  (a) whether the change of was initiated by the issuer or the audit firm;  (b) the reason(s) for the change;  (c) the effective date of the change; and  (d) the name of the newly appointed audit firm (if a decision has not yet been made on the appointment of a new audit firm this fact must be disclosed).[[30]](#footnote-30)  3.79 The annual financial statements for the year end in which the termination or resignation took place must state that the auditor appointment was terminated or that the auditor resigned and the reason(s) therefore. | Moved to Section 8  Financial Information | Requirement in relation to auditors.  Section 8 to be renamed “Auditors and Financial Information” |
| 5 | **Corporate Governance**  3.84 In addition to complying with paragraph 8.62(a), issuers must implement the following specific corporate governance practices and must disclose compliance therewith in their annual reports. (The effect of incorporating certain practices from the King Code in the Listings Requirements is to make their implementation mandatory, this is notwithstanding the fact that application of the corporate governance practices in the King Code is generally voluntary):[[31]](#footnote-31)  (a) there must be a policy evidencing a clear balance of power and authority at board of directors’ level, to ensure that no one director has unfettered powers of decision-making;[[32]](#footnote-32)  (b) the issuer must have an appointed chief executive officer and a chairman and these positions must not be held by the same person. The chairman must either be an independent non-executive director, or the issuer must appoint a lead independent director, in accordance with the King Code;[[33]](#footnote-33)  (c) all issuers must, in accordance with the King Code appoint an (i) audit committee, (ii) a committee responsible for remuneration and (iii) a social and ethics committee. The composition of such committees must comply with the Companies Act (as applicable) and should be considered in accordance with the recommended practices in the King Code on an apply and explain basis, provided that each committee must comprise of at least three members. A brief description of the committee mandates, the number of meetings held and other relevant information must be disclosed in the annual report;[[34]](#footnote-34)  (d) a brief CV of each director must be provided in respect of a new listing. It should further be noted that a brief CV for each director standing for election or re-election at a general meeting or the annual general meeting (in relation to Main Board issuers, such election or re-election may not take place at a meeting contemplated in Section 60 of the Act) should accompany the notice of the general meeting or annual general meeting;[[35]](#footnote-35)  (e) the capacity of each director must be categorised as executive, non-executive or independent, using the following as guidelines to determine which category is most applicable to each director:[[36]](#footnote-36)  (i) executive directors:  are directors that are involved in the management of the company and/or in full-time salaried employment of the company and/or any of its subsidiaries;  (ii) non-executive directors are directors that are not:  (1) involved in the day to day management of the business, or  (2) full-time salaried employees of the company and/or any of its subsidiaries;  (iii) independent directors should be determined holistically, and on a substance over form basis in accordance with the indicators provided in Section 94(4)(a) and (b) of the Companies Act and the King Code. In addition, it must be noted that any director that participates in a share incentive/option scheme, will not be regarded as independent;[[37]](#footnote-37)  (f) all issuers must have an executive financial director. The JSE may, at its discretion, when requested to do so by the issuer and due to the existence of special circumstances, allow the financial director to be employed on a part time basis or not at all. This request must be accompanied by a detailed motivation by the issuer and the audit committee; and[[38]](#footnote-38)  (g) the audit committee must, notwithstanding its duties pursuant to Section 94 of the Companies Act:[[39]](#footnote-39)  (i) consider, on an annual basis, and satisfy itself of the appropriateness of the expertise and experience of the financial director;[[40]](#footnote-40)  (ii) ensure that the issuer has established appropriate financial reporting procedures and that those procedures are operating, which should include consideration of all entities included in the consolidated group IFRS financial statements, to ensure that it has access to all the financial information of the issuer to allow the issuer to effectively prepare and report on the financial statements of the issuer;[[41]](#footnote-41)  (iii) request from the audit firm (and if necessary consult with the audit firm on) the information detailed in paragraph 22.15(h) in their assessment of the suitability for appointment of their current or a prospective audit firm and designated individual partner both when they are appointed for the first time and thereafter annually for every re-appointment as well as for an applicant issuer prior to listing; and[[42]](#footnote-42)  (iv) notwithstanding the provisions of Section 90(6) of the Companies Act, ensure that the appointment of the auditor is presented and included as a resolution at the annual general meeting of the issuer pursuant to Section 61(8) of the Companies Act;[[43]](#footnote-43)  The issuer must confirm, by reporting to shareholders in its annual report, that the audit committee has executed the responsibilities set out in 3.84(g) above.  (h) all issuers must appoint a company secretary in accordance with the Companies Act and should apply the recommended practices in the King Code. The board of directors must consider and satisfy itself on the competence, qualifications and experience of the company secretary. The issuer must confirm this by reporting to shareholders in its annual report that the board of directors has executed this responsibility;  (i) the board of directors or the nomination committee, as the case may be, must have a policy on the promotion of broader diversity at board level, specifically focusing on the promotion of the diversity attributes of gender, race, culture, age, field of knowledge, skills and experience. The issuer must confirm this by reporting to shareholders in its annual report on how the board of directors or the nomination committee, as the case may be, have considered and applied the policy of broad diversity in the nomination and appointment of directors. If applicable, the board of directors or the nomination committee must explain why any of the above diversity indicators have not been applied and further report progress in respect thereof on agreed voluntary targets;[[44]](#footnote-44)  (j) the remuneration policy and the implementation report must be tabled every year for separate non-binding advisory votes by shareholders of the issuer at the annual general meeting. The remuneration policy must record the measures that the board of directors of the issuer commits to take in the event that either the remuneration policy or the implementation report, or both, are voted against by 25% or more of the votes exercised. In order to give effect to the minimum measures referred to in the King Code, in the event that either the remuneration policy or the implementation report, or both are voted against by shareholders exercising 25% or more of the voting rights exercised, the issuer must in its voting results announcement pursuant to paragraph 3.91 provide for the following:  (a) An invitation to dissenting shareholders to engage with the issuer; and  (b) The manner and timing of such engagement; and[[45]](#footnote-45)  (k) the CEO and the financial director responsibility statement must be made by them after due, careful and proper consideration of same as follows:[[46]](#footnote-46)  (i) “Each of the directors, whose names are stated below, hereby confirm that–[[47]](#footnote-47)  (a) the annual financial statements set out on pages [...] to […], fairly present in all material respects the financial position, financial performance and cash flows of the issuer in terms of IFRS;  (b) to the best of our knowledge and belief, no facts have been omitted or untrue statements made that would make the annual financial statements false or misleading;[[48]](#footnote-48)  (c) internal financial controls have been put in place to ensure that material information relating to the issuer and its consolidated subsidiaries have been provided to effectively prepare the financial statements of the issuer;[[49]](#footnote-49)  (d) the internal financial controls are adequate and effective and can be relied upon in compiling the annual financial statements, having fulfilled our role and function as executive directors with primary responsibility for implementation and execution of controls;[[50]](#footnote-50)  (e) where we are not satisfied, we have disclosed to the audit committee and the auditors any deficiencies in design and operational effectiveness of the internal financial controls, and have\* remediated the deficiencies / taken steps to remedy the deficiencies”; and[[51]](#footnote-51)  \*Delete as applicable.  (f) Any fraud that involves directors was reported to the audit committee/We are not aware of any fraud involving directors.[[52]](#footnote-52)  \*Delete as applicable.  Signed by the CEO and the financial director  (l) the appointment of all directors must be subject to shareholders’ approval at any general/annual general meeting pursuant to paragraph 10.16(b) of Schedule 10 (in relation to Main Board issuers, the meeting may not be conducted in terms of Section 60 of the Act). The appointment of a director, to fill a casual vacancy or as an addition to the board, must be confirmed by shareholders at the next annual general meeting.[[53]](#footnote-53) | New Section 4  Corporate Governance  **Complete** | Considering the importance of corporate governance, a new Section 4 has be created to deal with corporate governance. |
| 10 | **Appointment of auditors and reporting accountant specialists[[54]](#footnote-54)**  3.86 An applicant issuer must appoint an auditor and must ensure that the terms of the engagement include the following:  (a) a requirement for the auditor to notify the issuer within 24 hours where the auditor has been prohibited from signing the audit report or is no longer registered with its regulator; and  (b) that the auditor is obliged to inform the JSE and the audit committee of the applicant issuer, where the applicant issuer misrepresents the content of the auditor’s report as it relates to that applicant issuer (for example by indicating that the auditor’s opinion is unqualified when there is a modification of the auditor’s opinion or by indicating that there are no issues when in fact there is a modified auditor’s report) or by indicating that the financial information has been audited or reviewed when this is not the case. Such notification must be made by the auditor by no later than 24 hours of the date the auditor became aware of the matter.[[55]](#footnote-55)  3.87 The following applies to the appointment of the auditor:[[56]](#footnote-56)  (a) the applicant issuer must appoint an auditor who is registered with its regulator in the country of incorporation of the applicant issuer, such appointment must be made in accordance with the laws of incorporation/ company laws of the applicant issuer;  (b) the audit firm must at all times have at least three individual auditors who are registered as assurance individual registered auditors with their regulator;  (c) the audit firm must have had a firm-wide independent quality management inspection on the audit firm by its regulator either in its regulator’s current inspection cycle or a prior inspection cycle;  (d) the auditor must have demonstrated to the issuer that it has the necessary resources to carry out the relevant engagement, as required in the “auditing pronouncements” defined in Section 1 of the Auditing Profession Act, which includes paragraph 30 of ISQM 1; and  (e) the auditor must not be prohibited by its regulator from performing the relevant assurance engagement.  3.88 The individual auditor appointed to sign the assurance engagement report/s in paragraph 8.45, must have the experience described in paragraph 3.90. If not, the issuer must also appoint a reporting accountant specialist.[[57]](#footnote-57)  3.89 The role of the auditor and/or the reporting accountant specialist with respect to the assurance engagement report includes ensuring that the following functions are fulfilled (to the extent applicable):[[58]](#footnote-58)  (a) appropriate advice was provided to the applicant issuer and, if applicable, to the auditor on the application of the financial information requirements detailed in the Listings Requirements:  (i) before any circular was submitted to the JSE for informal comment, ensuring that such advice was been applied in the circular submitted and to confirm this in writing to the JSE;  (ii) when the applicant issuer includes pro forma financial information in any of the periodic financial information referred to in section 3; and  (b) in the instances of a circular to perform a quality review function on the work performed to support the auditor’s report, to ensure compliance with the Listings Requirements (in which case it must submit a letter to the JSE confirming that it has fulfilled this role).  3.90 The minimum experience required by either the auditor or reporting accountant specialist to fulfil the functions described in paragraph 3.88 above are as follows:[[59]](#footnote-59)  (a) the individual must have completed an assurance engagement described in paragraph 8.45 of the Listings Requirements within the last 12 months of the date of the current assurance engagement; or  (b) the individual must have attended the JSE approved training for reporting accountant specialists, as approved by the JSE from time to time (and passed an examination evidencing this), within the last 12 months of the date of the current assurance engagement.  3.91 Where an auditor has been appointed but is subsequently prohibited from signing the audit report, or is no longer registered with its regulator, the auditor must be replaced within the period specified in the Companies Act (or equivalent legislation applicable to the issuer) or before the next audit report is signed, whichever is earlier.[[60]](#footnote-60)  3.92 Subject to the provisions of the Act and the MOI of the applicant issuer and its subsidiaries, subsidiaries of an applicant issuer are not required to be audited.[[61]](#footnote-61)  3.93 The requirements in paragraphs 3.86 to 3.92 apply equally to those foreign registered entities with a primary listing on the JSE.[[62]](#footnote-62) | Moved to Section 8  Financial Information | Requirement in relation to auditors.  Section 8 to be renamed “Auditors and Financial Information” |
| 11 | **Announcement of intra-group repurchases**  3.95 An issuer must release an announcement on SENS, immediately after terms have been agreed, with the details of any intra-group repurchases concluded pursuant to paragraph 5.67(B)(b), which must include the following:[[63]](#footnote-63)  (a) the date/s and total number of equity securities repurchased;  (b) whether the equity securities are repurchased from either a wholly-owned subsidiary/ies, share incentive scheme/s pursuant to Schedule 14 and/or and/or non-dilutive share incentive schemes controlled by the issuer;  (c) confirmation that the repurchased equity securities have reverted to authorised but unissued equity securities of the issuer in accordance with section 35(5) of the Act;  (d) the price paid for the repurchased equity securities; and  (e) the balance of the number of treasury shares held. | Moved to Section 5  Methods and Procedures of bringing Securities to Listing  **Complete** | Group with repurchase provisions in New Section 6 – Corporate Actions. |
| 12 | **Cautionary announcements**  11.40 Cautionary announcements must contain disclosure of all available details regarding the information that is the subject of the cautionary announcement and contain a warning to shareholders that they are advised to exercise caution when dealing in their securities, until full details regarding such information has been announced. However, when a company is unable to provide details on the subject of the cautionary announcement, such announcement should be substantially in the form of paragraph 15.1 of Schedule 15 (“First cautionary announcement”).[[64]](#footnote-64)\*  11.41 After an issuer has issued a cautionary announcement, it must issue a progress report by way of a further cautionary announcement at least every 30 business days thereafter, unless the JSE allows otherwise, until full details on the subject of the cautionary announcement have been announced. Such announcement must contain all available details on the matter. However, where a company is unable to provide such details, the announcement should be substantially in the form of paragraph 15.2 of Schedule 15 (“Renewal of existing cautionary announcement”).[[65]](#footnote-65)  11.42 Where a company decides to withdraw a cautionary announcement, it must make an announcement to this effect, which announcement should be substantially in the form of paragraph 15.3 of Schedule 15 (“Withdrawal of cautionary announcement”). | Moved from Section 11 to New Section 5  **Complete** | Consolidated provisions dealing with cautionary announcement. |

1. [↑](#footnote-ref-1)
2. [↑](#footnote-ref-2)
3. [↑](#footnote-ref-3)
4. 3.14 inserted with effect from 30 September 2014. [↑](#footnote-ref-4)
5. 3.15 amended with effect from 24 April 2005, 15 October 2007, 1 April 2010 and replaced with effect from 17 July 2023. [↑](#footnote-ref-5)
6. 3.16 amended with effect from 1 April 2010, 10 June 2013 and replaced with effect from 17 July 2023. [↑](#footnote-ref-6)
7. 3.17 replaced with effect from 17 July 2023. [↑](#footnote-ref-7)
8. 3.18 replaced with effect from 17 July 2023. [↑](#footnote-ref-8)
9. 3.19 amended with effect from 1 May 2011, 24 October 2016 and replaced with effect from 17 July 2023. [↑](#footnote-ref-9)
10. 3.20 replaced with effect from 17 July 2023. [↑](#footnote-ref-10)
11. 3.21 amended with effect from 1 March 2011, 1 May 2011, 14 January 2013, 10 June 2013 and replaced with effect from 17 July 2023. [↑](#footnote-ref-11)
12. 3.22 amended with effect from 1 September 2008, 1 April 2010, 10 June 2013 and replaced with effect from 17 July 2023. [↑](#footnote-ref-12)
13. 3.23 replaced with effect from 17 July 2023. [↑](#footnote-ref-13)
14. [↑](#footnote-ref-14)
15. [↑](#footnote-ref-15)
16. [↑](#footnote-ref-16)
17. [↑](#footnote-ref-17)
18. [↑](#footnote-ref-18)
19. 3.43 amended with effect from 30 September 2014 and 2 December 2019. [↑](#footnote-ref-19)
20. 3.43(c) amended with effect from 2 December 2019. [↑](#footnote-ref-20)
21. [↑](#footnote-ref-21)
22. [↑](#footnote-ref-22)
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