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COURSE BROCHURE

Listed Company Interim Reporting and Disclosure Training Course

12 – 23 July 2027
Munich

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Registered in the United Kingdom and Saudi Arabia

Listed Company Interim Reporting and Disclosure Training Course

Ref: 1670_61237 **Date:** 12 – 23 July 2027 **Location:** Munich **Fees:** 9500 GBP

Listed Company Interim Reporting and Disclosure is a 2-week advanced training course for reporting accountants, financial controllers and investor reporting leads in listed companies, and each participant builds an interim reporting file that carries a quarter from cut-off through condensed statements, disclosure notes and audit committee approval to filing. Investors and markets now expect fast, consistent interim figures. Jupiter Prime Training shaped it around the quarterly reporting cycle of a listed issuer.

Why Listed Company Interim Reporting and Disclosure Matters Now

Three groups shape interim reporting in a listed company today: investors and analysts who react within hours to quarterly figures, audit committees that must approve condensed statements on a tight timetable, and market authorities that expect complete and timely filings. An issuer that reports well earns credibility and steadier valuations; one that restates figures, misses a filing window or discloses unevenly faces suspension risk and lost trust. The course rests on International Financial Reporting Standards IFRS, especially International Accounting Standard 34 IAS 34 on interim financial reporting, together with the zakat and income tax disclosure practice expected of listed issuers.

Who Gains Most from Listed Company Interim Reporting and Disclosure

- Reporting accountants who prepare the quarterly condensed statements and notes
- Financial controllers who own the close timetable and sign the interim trial balance
- Investor relations and disclosure leads who draft results announcements and market notices
- Tax and zakat specialists who calculate period charges and supporting disclosures
- Internal audit and governance staff who prepare packs for the audit committee

A finance function that sends its reporting, tax and investor relations leads together gains most, because a clean quarterly filing depends on these three groups agreeing the numbers and the words before the board meets.

Listed Company Interim Reporting and Disclosure Capabilities

Participants learn to run each quarter as a controlled sequence in which estimates, notes and announcements reconcile with one another and survive review by auditors and the audit committee.

- Apply the recognition and measurement rules for interim periods, including estimates and seasonality — controller sign-off
- Build condensed statements and selected explanatory notes that meet minimum interim content — the audit committee
- Calculate period zakat and income tax charges with estimated annual effective rates — tax and reporting leads
- Design a disclosure checklist and materiality filter for significant events and transactions — the disclosure committee
- Test the consistency between financial statements, results announcement and investor presentation — investor relations
- Specify a filing timetable with review gates, auditor review and board approval — the chief financial officer

Key Listed Company Interim Reporting and Disclosure Terms

- Interim Financial Report — a set of complete or condensed financial statements for a period shorter than the full financial year.
- Condensed Financial Statements — statements that keep the headings and subtotals of the annual statements with selected explanatory notes only.
- Estimated Annual Effective Tax Rate — the expected full-year tax rate applied to interim pre-tax income to measure the period tax charge.
- Zakat Base — the measure of assets and funds on which zakat is calculated under the applicable rules for the period.
- Review Engagement — a limited assurance procedure by the external auditor on interim statements, narrower than a full audit.
- Material Information — any fact or event that could reasonably affect an investor's decision about the issuer's securities.

Listed Company Interim Reporting and Disclosure Day by Day

Day 1: The Listed Issuer Reporting Cycle

- Continuous Disclosure Duties of Listed Issuers — Market Confidence
- Interim Versus Annual Reporting Objectives — Scope of Quarterly Work
- Stakeholders of the Quarterly Filing — Investors, Analysts and Auditors
- Reporting Calendar and Filing Windows — Timetable Feasibility
- Cases From Banking and Industrial Issuers — Common Filing Failures

Day 2: IAS 34 Recognition and Measurement

- Discrete Period Approach Under IAS 34 — Interim Measurement Basis
- Seasonal and Cyclical Revenue Treatment — Fair Quarterly Results
- Costs Incurred Unevenly During the Year — Accrual or Deferral
- Use of Estimates in Interim Periods — Reliability Versus Speed
- Changes in Estimates and Accounting Policies — Comparability Across Quarters

Day 3: Condensed Statements and Notes

- Minimum Components of an Interim Report — Content Completeness
- Selected Explanatory Notes Checklist — Significant Changes Since Year End
- Comparative Periods and Cumulative Figures — Presentation Consistency
- Segment Information in Interim Reports — Operating Performance View
- Fair Value Hierarchy Disclosures for Interim Periods — Instrument Transparency

Day 4: Zakat and Income Tax in Interim Periods

- Estimated Annual Effective Tax Rate Method — Period Tax Charge
- Zakat Base Computation for Quarterly Accounts — Accrual Accuracy
- Mixed Ownership Entities and Split Charges — Correct Allocation
- Deferred Tax Movements Between Quarters — Balance Sheet Integrity
- Assessment Disputes and Contingent Tax Positions — Disclosure Judgement

Day 5: Significant Events and Subsequent Matters

- Events After the Interim Reporting Period — Adjust or Disclose
- Impairment Indicators Between Annual Tests — Interim Write-Down Decisions
- Business Combinations and Disposals Mid-Year — Interim Accounting Effects
- Related Party Transactions in the Quarter — Disclosure Completeness
- Going Concern Assessment at Quarter End — Board Assurance

Day 6: Materiality and Disclosure Controls

- Interim Materiality Thresholds — Note Inclusion Decisions
- Disclosure Committee Charter and Membership — Sign-Off Accountability
- Sub-Certification by Business Units — Evidence for Management Representations
- Disclosure Controls Testing and Documentation — Reliable Filing Process
- Error Correction and Restatement Protocol — Prior Quarter Integrity

Day 7: Results Announcements and Market Notices

- Results Announcement Structure and Key Messages — Investor Clarity
- Alternative Performance Measures and Reconciliations — Credible Non-Standard Metrics
- Consistency Check Across Statements, Release and Presentation — One Story
- Ad Hoc Material Information Notices — Timely Market Disclosure
- Arabic and English Parallel Versions — Language Consistency

Day 8: Audit Committee Reporting

- Audit Committee Quarterly Pack Design — Focused Oversight
- Key Judgements and Estimates Paper — Committee Challenge
- External Auditor Review Findings — Resolution Before Approval
- Internal Control Deficiencies Reporting — Remediation Tracking
- Committee Minutes and Approval Evidence — Governance Record

Day 9: Filing Readiness and Quarterly Close

- Fast Close Timetable With Review Gates — On-Time Filing
- Electronic Filing Formats and Tagging Checks — Submission Quality
- Auditor Review Coordination and Request Lists — Smooth Engagement
- Version Control of the Filing Set — Single Approved Copy
- Post-Filing Debrief and Lessons Log — Next Quarter Improvement

Day 10: Practising the Interim Reporting File

- Condensed Statements for a Sample Quarter — Applying IAS 34 Rules
- Period Zakat and Tax Charge Workings — Applying Effective Rate Methods
- Disclosure Checklist With Materiality Calls — Applying Note Selection
- Audit Committee Pack and Results Announcement Drafts — Applying Consistency Checks
- Interim Reporting File Completion and Filing Timetable — Approval Walkthrough

Applying Listed Company Interim Reporting and Disclosure After the Course

- Map the next quarter's close on a filing timetable with review gates, auditor review dates and audit committee approval, then record where time is lost.
- Rebuild the interim disclosure checklist with explicit materiality calls and have the disclosure committee sign it before the condensed statements reach the board.

Listed Company Interim Reporting and Disclosure Questions FAQ

What is listed company interim reporting and disclosure and why does it matter now?

Listed company interim reporting and disclosure is the quarterly preparation, approval and filing of condensed statements and market information. It matters now because investors react within hours to results and markets expect complete, consistent and timely filings.

Which roles gain most from listed company interim reporting and disclosure?

Reporting accountants, financial controllers, investor relations leads, tax and zakat specialists and governance staff gain most. You benefit most if you prepare, review or approve quarterly figures and market announcements for a listed issuer.

How does listed company interim reporting and disclosure differ from an annual financial reporting course?

It focuses on the quarter rather than the year end. Annual reporting courses cover full statements and every standard; this course covers interim measurement, condensed notes, period tax charges, disclosure controls, announcements and filing timetables.

What will I bring back from listed company interim reporting and disclosure?

You bring back an interim reporting file: condensed statement templates, zakat and tax workings, a disclosure checklist with materiality calls, an audit committee pack and a filing timetable adapted to your issuer.

Listed Company Interim Reporting and Disclosure: The Way Forward

The interim reporting file first informs the next quarter's close, where the controller decides which review gates move earlier and who signs each note. Reporting accountants use its templates every quarter, and the audit committee receives steadier packs. After the first filing, revisit the materiality calls and the announcement structure, because new transactions and investor questions change what the market needs to read.