

FSMA_2013_16 of 29 August 2013 (update 4 April 2025)

eCorporate: transmission of documents

Scope:

Companies whose securities are admitted to trading on a regulated market and whose home Member State is Belgium for purposes of their obligations with respect to periodic information and certain continuous disclosures, as well as companies whose securities are admitted to trading on Euronext Growth.

Summary/Objectives:

The aims of this circular are as follows:

- present the secure eCorporate platform, its objectives and the practical guidelines for accessing it;
- identify the information (reports, announcements, etc.) to be transmitted to the FSMA through this platform, and the guidelines for transmission;
- comment on the reporting form with specific information that is available on this platform about each issuer;
- present the role of the platform in conjunction with existing communication tools such as the info.fin@fsma.be and trp.fin@fsma.be central mailboxes.

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1. INTRODUCTION

The FSMA provides companies with a secure communication platform (portal <https://ecorporate.fsma.be>) that allows it to exchange information with them on an ongoing basis. The portal (eCorporate) includes a tool for managing the information requested by the FSMA as well as a permanent interface for access to this information by both the FSMA and the companies themselves, and by their auditor (see sections 2.4. and 3.2.4.).

This circular aims among other things to identify the documents which the FSMA must obtain for the purposes of its supervision of listed companies (annex FSMA-2013-16-1) and which must be transmitted to the FSMA through this platform.

It should be noted that only final documents should be transmitted via eCorporate. Any draft documents for discussion with the FSMA must always be transmitted by regular email. This implies in particular that documents that are subject to ex ante supervision should always be transmitted to the staff member in charge of the dossier.

In this circular, the FSMA requires the above-mentioned issuers to:

- communicate to the FSMA the final documents identified in annex FSMA_2013_16-1 through the eCorporate platform;
- validate and, where applicable, communicate any update to the data included in the reporting form.

2. USING ECORPORATE

2.1. Company Administrator

Responsibility for managing and accessing information exchanged between the company and the FSMA is entrusted to a company administrator to be designated by the company.

The choice of this person is essential, as the company administrator has access to all and any information on the company that is available on eCorporate.

Whenever he or she deems appropriate, the company administrator can decide to grant global or limited access to that information to other employees or third persons acting for the company.

In this context, each company to which this circular is addressed is required to communicate, the contact details of the company administrator (surname, first name, email address, and function within the company) by email to eCorporate.fin@fsma.be.

An electronic version of the eCorporate user's guide and the activation code with which to initiate the company's access to the platform will be sent by the FSMA to the company administrator upon receipt of said administrator's contact details.

A similar procedure applies to auditors, with a view to organizing their access to the profile of the company or companies in which they are mandated.

2.2. Certificate

Each and every user who wishes to access eCorporate must have their own personal certificate. To this end, the following solutions are proposed:

- a personal certificate issued by an accredited third party. Supported certificates are:
 - o Personal Globesign 3 (for more information, please visit <https://www.globesign.be>);
 - o Isabel (for more information, please visit <https://www.isabel.be>);
- an eID, i.e. an electronic identity card (for more information, please visit <https://eid.belgium.be>).

2.3. eCorporate Manual

The specific arrangements and operation of the eCorporate platform are explained in a [manual](#).

2.4. Control Panel

Through this general display, eCorporate offers each issuer a clear overview of its reporting obligations together with the transmission deadlines. Each issuer is thus permanently able to verify that all of its reporting obligations have been duly fulfilled within the applicable deadlines. The auditors also have access to this display, on which they can see whether they have been requested to provide the FSMA with a periodic or special report, and where they can upload the requested document by the imposed deadline.

2.5. Reporting form

The reporting form available on eCorporate shows, in addition to the descriptive data, the list of documents expected by the FSMA and their frequency. A specific reporting form is drawn up for each issuer.

Each issuer's specific reporting requirements are determined according to the various parameters which the FSMA introduced in eCorporate. The parameters are based on the criteria used in the Transparency Directive. These parameters are as follows:

- the type of issuer (Belgian or foreign, listed in Belgium or abroad, on a regulated market or on Euronext Growth);
- the types of financial instruments (shares, bonds with a face value less than, greater than or equal to € 50,000 or € 100,000);
- the closing date of the financial year;
- the date of the ordinary general meeting.

These parameters can be consulted in eCorporate under "reporting parameters" (see also the Manual). Issuers are required to verify these parameters and, where appropriate, inform the FSMA by email to eCorporate.fin@fsma.be of any errors or necessary changes.

3. INFORMATION REQUIRED, TRANSMISSION FREQUENCY AND DETAILS

3.1. List of documents

The list of documents which issuers must transmit through eCorporate is shown in annex FSMA_2013_16-1.

Any new documents that the FSMA wants to receive through eCorporate will be added to the above-mentioned annex, which will systematically be updated on the FSMA website. Issuers will be notified via email sent to the company administrator; they will also be informed in this manner whenever this circular is modified.

The list of documents which is shown in the annex is structured in different folders according to the type of information: regulated or not, periodic or ongoing. Where appropriate, the legal basis for each document and its frequency are also indicated in the table. The reporting deadlines are presented in the eCorporate Control Panel.

3.2. Details on the listed documents

Below is a brief explanation on the documents listed in annex to this circular. For a detailed review of the obligations underlying the preparation and publication of these documents, please refer to Circular FSMA_2012_01 "Verplichtingen van op een gereglementeerde markt genoteerde emittenten" / "Obligations incombant aux émetteurs cotés sur un marché réglementé" (hereinafter "Circular FSMA_2012_01"), Circular FSMA_2019_26 "Verkrijging en vervreemding van eigen effecten onder het Wetboek van vennootschap en verenigingen" / "Acquisition et aliénation de titres propres conformément au Code des sociétés et des associations" (hereinafter "Circular FSMA_2019_26") and Handbook FSMA_2011_08 "Transparency legislation (Title II of the Law of 2 May 2007 and the Royal Decree of 14 February 2008)". These texts are all available on the FSMA's website <https://www.fsma.be>.

3.2.1. Regulated periodic reporting by listed companies

3.2.1.1. *Annual financial report*

3.2.1.1.1 General information

The annual financial report includes, in addition to the management report and auditor's report, the issuer's audited financial statements (on a non-consolidated and, where applicable, consolidated basis) (see Circular FSMA_2012_01, section 5.2.1.).

3.2.1.1.2 European Single Electronic Format (ESEF)

3.2.1.1.2.1 Principle

Since 2021¹, companies listed on a regulated market must upload their annual financial report in ESEF.²

³ Other documents, such as annual announcements or semi-annual financial reports, may not be uploaded in the ESEF format.

¹ Art. 12/1 of the Royal Decree of 14 November 2007.

² See also the eCorporate [Manual](#).

³ Issuers exclusively of debt securities, the denomination per unit of which is at least EUR 100,000, do not have to upload an annual financial report to the FSMA's eCorporate portal. They are therefore not subject to the obligation to publish an annual financial report in the ESEF format.

3.2.1.1.2.2 Context

ESEF is a new reporting format⁴. Annual financial reports must consequently be prepared in XHTML⁵. IFRS consolidated financial statements included in these reports must be labelled with XBRL tags.^{6 7} These tags make it possible for content to be extracted from IFRS consolidated financial statements by software. More information on ESEF is available on ESMA's [ESEF webpage](#).

3.2.1.1.2.3 Filing and validation

The eCorporate platform has been adapted in order to enable the filing of ESEF-prepared annual financial reports. The eCorporate software will further perform a number of technical checks on the uploaded annual financial reports.

A file presenting the results of these technical validations will be made available to the filer via eCorporate. There is only limited validation of annual financial reports that contain no IFRS consolidated financial statements, in line with what is indicated in the chapter "Guidance for preparers of ESEF reports not subject to tagging obligations" of the ESMA Reporting Manual.

The validation results file is provided to listed companies to *help* them to comply with their ESEF reporting obligations. It can contain warnings, errors and severe errors.⁸

As the validation file groups together the results of a number of technical checks, the FSMA recommends that companies concerned consult technical experts in order to draw appropriate conclusions on possible necessary modifications.

The fact that the validation results file does not contain any items is no guarantee that the annual financial report is technically *fully* compliant with the ESEF Regulation. The eCorporate software will not check all aspects and will, consequently, not detect all technical shortcomings.⁹

The annual financial reports will be published on STORI regardless of the errors detected during the validation process. Responsibility for the validity and content of the submitted reports lies with the issuer at all times.

More information about the validation and the validation results can be found in the eCorporate Manual.

3.2.1.1.2.4 Technical and practical aspects of the filing

Filers must take the following technical and practical aspects into account:

⁴ Regulation (EU) 2019/815 specifies the ESEF reporting format.

⁵ *extensible Hypertext Markup Language*.

⁶ *eXtensible Business Reporting Language*.

⁷ Listed companies that do not publish IFRS consolidated financial statements are also required to prepare their annual financial report in XHTML.

⁸ Thus, for example, no executable code within the meaning of Guidance 2.5.1 of ESMA's [ESEF Reporting Manual](#) may be included in the uploaded document. If detected, a violation of that rule shall be considered a severe error. Resources included in the XHTML document (and its inline XBRL) may not contain executable code such as *Java-applets*, *Javascript*, *VB-script*, *Shockwave*, *Flash*. For example, no XBRL viewer may be embedded in the file.

⁹ Several updates of the validation software are expected to take place in the initial phase. After that initial phase, the software will be periodically updated, in particular after the annual updates of the [ESEF Regulation](#).

1. Annual financial reports that do not include IFRS consolidated financial statements are to be uploaded as an XHTML file.
2. Annual financial reports that include IFRS consolidated financial statements are to be uploaded in the form of a ZIP reporting package (containing a single XHTML file).
3. Several file extensions can be attached to an XHTML file. Only .HTML and .XHTML *file extensions* will be accepted. The file itself must always be in XHTML format.
4. No executable code may be included in an ESEF file.
5. The size of the uploaded files must not exceed 80 MB.
6. The main document filed is to be in ESEF format.
7. To remain compliant with the obligation to make the annual financial report available also as a brochure, the FSMA recommends that a PDF file always be *attached* to the ESEF main document.
8. Issuers that also present their annual financial report in formats other than ESEF must always refer explicitly in those documents to the ESEF-prepared official document.
9. If the filer wishes to submit annual financial ESEF reports in multiple languages, separate ESEF reporting files and separate PDF files need to be uploaded, one for each language (NL, FR, EN). However, language versions published on a voluntary basis do not have to be available in ESEF format.

3.2.1.1.2.5 ESEF test environment

An eCorporate test environment has *temporarily* been made available in anticipation of the introduction of ESEF. This will enable filers of ESEF-prepared annual financial reports to find out in advance - without automatic publication on STORI - what validation results they would receive following a filing on eCorporate.

Access to the eCorporate test environment is the same as to the production environment (see section 2 of the eCorporate [manual](#)). The test environment is accessible via <https://ecorporate-test.fsma.be>. Users must possess a valid certificate.

To upload a new version on the ESEF test environment, filers must first contact the FSMA via eCorporate@fsma.be. A new version can only be uploaded after the FSMA has rejected¹⁰ the previously uploaded version.

Companies using the ESEF test environment will, of course, still need to upload their annual financial report to eCorporate.

3.2.1.1.2.6 Sending questions on ESEF to the FSMA

IT technical questions should be sent to the eCorporate@fsma.be mailbox. These include questions relating to:

- the test environment (e.g. rejection of previous test filings);
- the ESEF software on the FSMA platform, technical standards;
- technical matters relating to eCorporate;
- technical matters relating to the ESEF validation files;
- technical issues concerning access profiles (cf. section 5.2.1 of the eCorporate Manual);
- uploading issues problems (see section 5.2.2 of the eCorporate Manual).

¹⁰ The rejected document is marked “rejected”, but it remains visible.

Non-IT technical questions should be sent to the eCorporate.fin@fsma.be mailbox. These include questions on:

- creating new access profiles in eCorporate;
- applying the ESEF Regulation; and
- correcting errors in an official filed document (in the eCorporate production environment).

3.2.1.2. Annual announcement

The annual announcement is optional. Therefore, such annual announcements have to be uploaded only if the issuer chooses to publish one. For more information on this, see Circular FSMA_2012_01, section 5.2.2.

3.2.1.3. Half-yearly financial report

See Circular FSMA_2012_01, section 5.2.3. See also 3.4.2. below, if publication of this report is accompanied by a separate press release. This heading is optional for issuers exclusively of debt instruments admitted to trading on Euronext Growth.

3.2.1.4. Quarterly information

Quarterly information is optional. Therefore, such information has to be uploaded only if the issuer chooses to publish it.

3.2.1.5. Report on payments to governments

This heading is visible to all issuers whose securities are admitted to trading on a regulated market. For the content, see Circular FSMA_2012_01, section 5.2.4.

3.2.1.6. Notice of ordinary general meeting

This heading may only be used by, and is only visible to, issuers of shares. Not only the notice proper must be uploaded under this heading, but also, as attachments, any and all documents that accompany it: special reports (by the board of directors or the auditor), proxy and postal voting forms, the curriculum vitae of prospective directors, etc. See also in this regard Circular FSMA_2012_01, sections 3.2.3. to 3.2.6. and 6.2.3.

3.2.1.7. Minutes of ordinary general meetings

This heading may only be used by, and is only visible to, Belgian issuers whose shares are admitted to trading on a regulated market. For the content, see Circular FSMA_2012_01, section 6.2.5.

3.2.2. Regulated ongoing reporting by listed companies

3.2.2.1. Announcement of dividend or payment of interest

This heading is not only for the announcement of the payment of a dividend or coupon (interest, capital, liquidation, etc.), but also for any publication made pursuant to Article 7 of the Royal Decree of 14 November 2007 other than a notice convening an ordinary or extraordinary general meeting, for which separate headings are provided. See also Circular FSMA_2012_01, section 3.2.5.

3.2.2.2. Inside information

The issuer should upload under this heading any occasional press releases intended to disclose a piece of information considered by the issuer to be regulated information/inside information. By contrast, an occasional press release that does not contain any inside information should be uploaded under "Other occasional announcements" (see 3.2.3.1. below). With regard to inside information, see also Circular FSMA_2012_01, section 4.2.

3.2.2.3. Announcement of a share repurchase

This heading may only be used by, and is only visible to, Belgian issuers of shares¹¹. The issuer should upload under this heading any press releases published by the issuer in compliance with the publication requirements under Articles 8:3 and 8:4 of the Royal Decree of 29 April 2019 implementing the Code on Companies and Associations. See also Circular FSMA_2019_26, section 5.2.3.

3.2.2.4. Announcement of a sale of own shares

This heading may only be used by, and is only visible to, Belgian issuers of shares. The issuer should upload under this heading any press release published by the issuer in compliance with the publication requirements under Article 8:6 of the Royal Decree of 29 April 2019 implementing the Code on Companies and Associations. See also in this regard Circular FSMA_2019_26 (section 5.3.3.).

3.2.2.5. Announcement of a notification of major shareholding

This heading may only be used by, and is only visible to, issuers of shares. The issuer should upload under this heading any press releases in which the issuer publishes the notifications on major shareholdings which it has received from a third party pursuant to the Law of 2 May 2007 on the reporting of significant interests.

Where the issuer chooses to publish such notifications as annexes to the press release, the notifications should be uploaded as attachments to the press release. See also in this regard Handbook FSMA_2011_08 (chapter 4).

3.2.2.6. Announcement of a notification of major shareholding (own shares)

This heading may only be used by, and is only visible to, issuers of shares. The issuer should upload under this heading any press releases in which the issuer publishes the notifications on major shareholdings which it has received following a repurchase or a sale of its own shares.

3.2.2.7. Announcement of a change in the denominator or in the thresholds

This heading may only be used by, and is only visible to, issuers of shares. This heading is for any press releases in which the issuer publishes a change in the denominator or in the thresholds provided for in the articles of association pursuant to Article 23 of the above-mentioned Royal Decree of 14 February 2008. See also in this regard Handbook FSMA_2011_08 (chapter 4).

¹¹ The term "shares" also refers, in this context, to certificates and profit shares relating thereto. The same applies in sections 3.2.2.4. and 3.2.2.6. of this circular.

3.2.2.8. Notice of extraordinary general meeting

Similarly to what applies to notices of ordinary general meetings, not only the notice proper must be uploaded under this heading, but also, as attachments, any and all documents that accompany it: special reports (by the board of directors or the auditor), proxy and postal voting forms, etc. See also in this regard Circular FSMA_2012_01, sections 3.2.3. to 3.2.6. and 6.2.3.

3.2.2.9. Minutes of extraordinary general meetings

This heading may only be used by, and is only visible to, Belgian issuers whose shares are admitted to trading on a regulated market. For the content, see Circular FSMA_2012_01, section 6.2.5.

3.2.2.10. Change in the rights of holders of securities

Issuers of shares should use this heading in the case of changes in the rights attaching to the various classes of shares. Issuers of securities other than shares should use this heading in the case of changes in the rights of holders of securities other than shares (see Circular FSMA_2012_01, section 6.2.2.).

3.2.2.11. Home Member State

This heading is visible to all issuers whose securities are admitted to trading on a regulated market. This heading is to be used for information regarding the home Member State (see Circular FSMA_2012_01, section 6.2.1.).

3.2.2.12. Special report drawn up in relation to authorized capital

This heading may only be used by, and is only visible to, Belgian issuers whose shares are admitted to trading on a regulated market. The issuer should upload under this heading any special reports drawn up by the board of directors pursuant to the Code on Companies and Associations where use is made of the authorized capital. Any other special reports should be uploaded as an annex to the notice convening a general meeting (see sections 3.2.1.6. and 3.2.2.7. above).

3.2.3. Non-regulated reporting by listed companies

3.2.3.1. Other occasional announcements

This heading allows issuers who so wish to upload occasional announcements which they publish but do not regard as regulated information because they consider that they do not include any inside information. Therefore, the use of this heading is optional. It allows issuers also to upload more "commercially-oriented announcements and announcements intended to increase brand awareness, whose content is not considered by the issuer to be likely to have a significant effect on the price of the issuer's financial instruments.

3.2.3.2. Updates pursuant to Article 74 Takeover Law

This heading may only be used by, and is only visible to, Belgian issuers of shares. If, pursuant to Article 74, § 8, of the Takeover Law, an update of a notification made pursuant to Article 74 is transmitted to the issuer, the issuer must, when publishing this update (in any manner other than via the annual financial report), transmit this publication to the FSMA via eCorporate. Therefore this heading is to be used only if an initial notification was made by such persons pursuant to Article 74 of the Takeover Law when it enters into force and if the previously reported situation has changed in the course of the

financial year. Since such updates are to be made annually by 1 September at the latest, that is the deadline which appears in eCorporate.

3.2.3.3. Articles of association

Issuers must ensure that the latest version of their consolidated articles of association is permanently available under this heading. Therefore the issuers concerned will have to upload their consolidated articles of association again every time they are modified (even if the change is minimal or purely formal).

3.2.3.4. Corporate Governance charter

This heading may only be used by, and is only visible to, Belgian issuers whose shares are admitted to trading on a regulated market. Issuers must ensure that the latest version of their Corporate Governance charter is permanently available under this heading. Therefore issuers will have to upload their Corporate Governance charter again every time it is modified.

3.2.3.5. Reporting on share repurchases

This heading may only be used by, and is only visible to, Belgian issuers of shares. Reporting on share repurchases is twofold. The first component is the announcement regarding the share repurchase proper, which must be uploaded under a separate heading (see section 3.2.2.3. above). In addition, issuers must upload under "Reporting on share repurchases" the documents intended for the FSMA, namely the decision on principle regarding the share repurchase, the notification of the implementation of the programme, and, where appropriate, the standard form made available by the FSMA. See also in this regard Circular FSMA_2011_07 (section 5.2.3.).

3.2.4. Auditor's periodic or special report

This heading is intended for the special or periodic reports drawn up by the auditor pursuant to Article 34 of the Law of 2 August 2002 at the request of the FSMA. These documents are to be uploaded by the auditor. The auditor also has access to all of the documents transmitted by the issuer to the FSMA via eCorporate.

3.3. Transmission frequency

Among the documents to be submitted to the FSMA through the eCorporate platform, the following distinctions should be made according to the transmission frequency:

- documents to be communicated periodically (on an annual or half-yearly basis);
- documents to be communicated occasionally, usually upon the occurrence of an event that is to be reported to the FSMA (e.g. inside information);
- documents to be communicated on an ongoing basis, i.e. documents for which any update (whether on a periodic or a one-off basis) must immediately be reported to the FSMA. The latest version of these documents must be permanently available via eCorporate. Thus the issuer has to upload these documents only if they have been modified.

When using eCorporate for the first time, issuers should upload the latest version of the documents whose frequency is "on an ongoing basis" (even where no changes have been made since the last transmission prior to eCorporate), so as to centralize as quickly as possible on the platform all of the documents that are relevant for each issuer.

The frequencies stated in eCorporate for listed companies are as follows:

Frequency	Code	Description
Periodically, on the basis of the calendar year	Y	Yearly
Periodically, on the basis of the closing date of the financial year	SBSD (Semestrial Balance Sheet Date)	Half-yearly (at the end of each of the two financial half-years)
	YBSD (Year Balance Sheet Date)	Yearly (at the end of the financial year)
	S1BSD	Yearly (at the end of the first financial half-year)
	Q1BSD	Yearly (at the end of the first financial quarter)
	Q3BSD	Yearly (at the end of the third financial quarter)
Periodically, on the basis of a specific reference date determined by the issuer	OGM (Ordinary General Meeting)	Yearly (the submission deadline will be determined by reference to the date of the ordinary general meeting)
Ongoing	ONGOING	Document whose latest update (whether on a periodic or occasional basis) should be permanently available to the FSMA on eCorporate
Occasional	OCC	Document to be communicated occasionally (usually upon the occurrence of an event to be reported to the FSMA)

3.4. Procedures for transmission

3.4.1. Language versions

When uploading onto eCorporate information that exists in several languages, the issuer must upload every language version in which the document and any annexes have been drawn up.

When uploading, the issuer will have to select, for any document and any annex, a language code (Dutch, French or English). eCorporate makes it possible to upload several language versions of a main document and its annexes without generating multiple reporting lines in the Control Panel. The Control Panel will only show a single line of reporting per type of document uploaded (inside information, interim financial report, etc.), irrespective of the number of language versions that have been uploaded.

3.4.2. Information accompanied by a press release and annexes

Where information that is being published is also the subject of a press release, the issuer should group together the various pieces of information relating to the same disclosure requirement: to do so, please upload the press release as an attachment to the information in question, which in turn is to be identified as the main document (see also the eCorporate Manual). Thus, for example, if an issuer's publication of the half-yearly financial report is also the subject of a separate press release, that press release should be uploaded as an attachment to the half-yearly financial report. This procedure ensures that in future all documents relating to a specific disclosure requirement are saved together and can remain together for purposes of research and consultation.

The upload procedure for any document mentioned in the annex to this circular makes it possible to attach one or more annexes to the main document.

4. ECORPORATE AND THE OTHER REPORTING OBLIGATIONS

4.1. Reporting under Article 42 of the Royal Decree of 14 November 2007

Under Article 42 of the Royal Decree of 14 November 2007 (hereinafter "RD"), issuers are required to transmit to the FSMA, at the time of publication, all information referred to by the RD. In Circular FSMA_2012_01, the FSMA asks issuers to provide this information by email to info.fin@fsma.be.

The issuer must upload onto eCorporate any information thus disclosed, no later than upon publication, pursuant to Article 42 of the RD. In addition, in order to remedy any discrepancy in the date where publication of the information and uploading it onto eCorporate are not simultaneous (e.g. in the case of rectification of an erroneous upload), the date of publication of the information shall be specified upon uploading.

Finally, it should be noted that only final documents should be uploaded onto eCorporate. Any draft documents for discussion with the FSMA must always be transmitted by regular email. This means in particular that documents that are subject to ex ante supervision should always be transmitted to the staff member in charge of the dossier, by email, according to the applicable procedures.

4.2. Transparency notifications made pursuant to the Law of 2 May 2007

Notifications of major shareholdings made pursuant to the Law of 2 May 2007 must be transmitted to the trp.fin@fsma.be central address for registration in the FSMA database.

On the other hand, announcements prepared by issuers themselves to communicate that a notification of major shareholding has been received or that a change has been made in data such as the denominator, the thresholds, etc. are to be uploaded onto eCorporate.

ANNEXES:

- [FSMA 2013 16-1 / LIST OF DOCUMENTS](#)
- [FSMA 2013 16-2 / MANUAL](#)
- [FSMA 2013 16-3 / DISCLOSURE AND STORAGE – POINTS REQUIRING ATTENTION](#)