

**ADMISSION BOARD COMMUNIQUÉ NO. 9/2006  
OF 20 NOVEMBER 2006**

***Update of Admission Board Circular No. 6 concerning International Financial Reporting Standards (IFRS)***

Admission Board **Circular No. 6** spells out in concrete terms the obligations of issuers who have chosen to apply IFRS in the preparation of their annual and interim financial reports. It makes reference to IFRS rules that in a number of instances have given rise to SWX Swiss Exchange complaints.

Circular No. 6 was updated as of 1 November 2006 based on the experience of the review of the annual financial reports for 2005 and interim financial reports for 2006.

Changes in the updated version of Circular No. 6 are shown in italics. The Circular is available on the Internet at  
[http://www.swx.com/download/admission/regulation/circulars/abcircular\\_006\\_en.pdf](http://www.swx.com/download/admission/regulation/circulars/abcircular_006_en.pdf)

The printed version will be delivered supplied with the next update to the "Admission of Securities" manual.

Admission Board Communiqués are accessible in English, German and French at  
[http://www.swx.com/admission/regulation/messages/2006\\_en.html](http://www.swx.com/admission/regulation/messages/2006_en.html)

