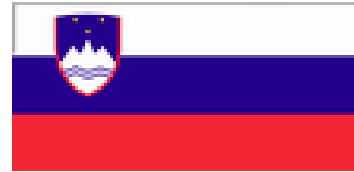




FINANCIAL REPORT FILING REQUIREMENTS AROUND THE WORLD

PROFILE: **Slovenia**



Disclaimer: The information in this profile is for general guidance only and may change from time to time. You should not act on the information in this profile, and you should obtain specific professional advice to help you in making any decisions or taking any action. If you believe that the information has changed or is incorrect, please contact us at ifrsapplication@ifrs.org.

This profile has been prepared by the IFRS Foundation based on information from various sources. The starting point was the answers provided by national standard-setters, securities regulators, stock exchanges and other relevant bodies in response to a survey from the IFRS Foundation. The IFRS Foundation drafted the profile and invited the respondents to the survey and others (including regulators and international audit firms) to review the drafts, and their comments are reflected.

Profile last updated

2 June 2015

FINANCIAL REPORTING REQUIREMENTS

Slovenia has already adopted IFRS for the consolidated financial statements of all companies whose securities trade in a regulated market. Non-listed companies are also permitted to use IFRS. For a fuller description of the Slovenian reporting requirements, see the **Slovenia jurisdictional profile**.

FINANCIAL REPORT FILING REQUIREMENTS

General requirements for companies	<p>All business entities registered in the Slovenian Business Register must submit an annual report to the Agency of the Republic of Slovenia for Public Legal Records and Related Services (AJPES).</p> <p>The annual report is to be submitted once a year by the end of March of the following year.</p> <p>Micro and small companies (based on criteria under Article 55 of the Companies Act) can submit data only once for three purposes at the same time: for statistics, publication and tax purposes. Medium-sized and large companies have to submit the data for statistics purposes and publication purposes separately.</p>
Listed companies	<p>A listed company must publish and file its annual report with Securities Market Agency and the Ljubljana Stock Exchange within four months following the end of the financial year. It shall also publish and file with the Securities Market Agency and Ljubljana Stock Exchange its half-year report for the first six months of its financial year as soon as possible, but not later than within two months after the end of this period.</p>

GENERAL ELECTRONIC FILING REQUIREMENTS

General requirement for companies	Micro and small companies can submit annual reports via web application, by direct input or by importing an XML file. Medium-sized and large companies submit annual reports for statistics purposes through standardised forms and audited and/or consolidated annual reports as PDF files (PDF files are submitted via the AJPES website).
Listed companies	Financial reports are submitted electronically in the format of a PDF or MS Word® or MS Excel® file. XBRL filing is not permitted currently but there is potential that it will be implemented in future years.

STRUCTURED DATA ELECTRONIC FILING FORMATS (for example, XBRL, form-specific etc)

AGENCY OF THE REPUBLIC OF SLOVENIA FOR PUBLIC LEGAL RECORDS AND RELATED SERVICE (AJPES)

What type or format of electronic filing is required or permitted?	XML, PDF and form-based
What documents are required to be filed to the electronic filing system?	PDF or a direct input of information
Is the financial data provided in XBRL format publicly available?	No. Annual reports for the publication purpose are available on http://www.ajpes.si/Registers/Annual_Reports/JOLP-Public_posting?id=765 in html or PDF.
Is the XBRL reporting system based on the IFRS Taxonomy issued by the IASB?	N/A
If no, what are the reasons for not using the IFRS Taxonomy?	N/A
Is the <i>IFRS for SMEs</i> filing adopted in the XBRL reporting system?	No
If no, are there any plans to implement the <i>IFRS for SMEs</i> filing in the future?	No plans at present

EXTENT OF THE IFRS TAXANOMY ADOPTED IN THE XBRL REPORTING SYSTEM

How is the XBRL financial statement reporting system set up?	N/A
What is (are) the intended purpose(s) of the local base taxonomy?	N/A
Which IFRS Taxonomy files are used?	N/A
Which part(s) of the IFRS (local) Taxonomy do filers' submissions import/refer to?	N/A
Are filers permitted to replace or override any aspects or specified features of the IFRS (local) Taxonomy?	N/A
If yes, how does this work?	N/A
What is the scope or coverage of XBRL filing/tagging?	N/A
Are there any plans to extend the coverage of the XBRL filing/tagging in the future?	N/A

EXTENT OF THE IFRS TAXANOMY ADOPTED IN THE XBRL REPORTING SYSTEM

Which version(s) of the IFRS Taxonomy is (are) being used? N/A

If the Taxonomy is to be updated to the 2014/2015 version, which of the following module(s) is (are) to be used? N/A

Any guidelines or submission rules for filers? N/A

USE OF XBRL BY OTHER BODIES

Do bodies in this jurisdiction use XBRL for purposes other than general purpose financial reports? (For example, taxation authorities, statistical purposes etc.) No

PRIMARY CONTACTS

Organisation The Agency of the Republic of Slovenia for Public Legal Records and Related Services (AJPES).

Role of the organization The AJPES performs the following groups of basic tasks:
(a) registry keeping;
(b) collection, processing and publication of annual reports;
(c) statistical research and data collection; and
(d) credit rating operations and other commercial activities.

Website www.ajpes.si

Email contact info@ajpes.si

Organisation Ljubljanska borza, d.d., Ljubljana

Role of the organisation Ljubljanska borza, d.d., Ljubljana (hereafter: Ljubljana stock Exchange or LJSE) is performing the following activities:
(a) operating the Stock Exchange market in financial instruments, for which it had obtained authorisation from the Securities Market Agency;
(b) publishing the prices of financial instruments;
(c) providing information on supply and demand, market values and other data on financial instruments;
(d) conducting research and analysis of the financial market;
(e) providing technical services to support for trading; and
(f) operating a Central Storage of Information (CSI)

Website www.ljse.si

Email contact info@ljse.si