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## ***Equatorial Guinea***

### ***Local stock exchange***

#### ***BVMAC***

***<http://www.bvm-ac.com/>***

### ***Douala Stock Exchange (DSX)***

***<http://www.douala-stock-exchange.com/>***

### ***Rules for listed filings***

#### **IFRS required or permitted for listed companies?**

No

#### **Version of IFRS**

Not applicable. Financials must be prepared in accordance with the Organization for the Harmonization of Business Law in Africa ("OHADA") accounting framework.

#### **Are subsidiaries of foreign companies or foreign companies listed on local exchanges subject to different rules?**

No

### ***Rules for statutory filings***

#### **Is IFRS or IFRS for SMEs required, permitted or prohibited for statutory filings?**

IFRS and IFRS for SMEs are prohibited.

#### **Version of IFRS**

Not applicable. Financials must be prepared in accordance with OHADA accounting framework.

#### **In addition to local GAAP statutory financial statements, are there any other regulatory financial statement requirements that permit or require the use of IFRS?**

No

### ***IFRS conversion plans***

#### **Plans for converging**

The local standard setting body has not announced any adoption or convergence plans to IFRS and IFRS for SMEs.

### ***Tax information***

#### **Type of tax regime**

Dependent: Taxable profit is entirely based on the legal entity statutory accounts.

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### **Plans for IFRS converging as the basis of tax reporting**

The local tax authorities have not announced any adoption or convergence plans of tax reporting to IFRS or IFRS for SMEs.