

**Submission Date**

12/07/2019

## **ESMA\_QA\_982**

Status: Answer Published

### **Additional Information**

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#### **Level 1 Regulation**

Prospectus Regulation 2017/1129

#### **Topic**

Public offer

### **Subject Matter**

Incorporation by reference: language requirements

### **Question**

Is it possible to incorporate by reference information in a language different than the language in which the prospectus is drafted?

## ESMA Answer

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12-07-2019

Original language

[ESMA31-62-1258 Prospectus Q&A 5.1a]

Yes, the issuer can incorporate a document drawn up in a different language than that of the prospectus provided that the language of the incorporated document complies with the language rules of the Prospectus Regulation. For example: the competent authority of Poland approves a prospectus drawn up in English that incorporates by reference the annual financial statements drawn up in Polish. However, if the issuer wishes to passport this prospectus it could do so only to countries where Polish is accepted by the host competent authorities.