

Submission Date

12/07/2019

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Status: Answer Published

Additional Information

Level 1 Regulation

Prospectus Regulation 2017/1129

Topic

Financial reporting

Subject Matter

Item 18.1.1 of Annex I of the Commission Delegated Regulation (EU) 2019/980

Question

Item 18.1.1 requires issuers to disclose audited historical financial information covering the latest three financial years and the audit report in respect of each year. If historical information has not been restated and the issuer decides to present the historical financial information for the last three years in a columnar format, and an accountant's report is provided for the purposes of the prospectus, would this meet the requirements of the

ESMA Answer

12-07-2019

Original language

[ESMA31-62-1258 Prospectus Q&A 7.1]

The issuer has the right to choose the format of the historical financial information as far as the minimum information required by item 18.1.1 is included.