ESMA_QA_991

Submission Date
12/07/2019

Status: Published Answer Updated

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 (Deleted 09/09/2026)

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 Prospectus Regulation? (Deleted 09/09/2026)

ESMA Answer

12-07-2019

Original language

ESMA_QA_991 is deleted - 09 September 2026

~~[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.*~~