ESMA_QA_1000

Submission Date
12/07/2019

Status: Published Answer Updated

Additional Information

Level 1 Regulation
Prospectus Regulation 2017/1129

Topic
Public offer

Subject Matter
Supplements - Supplement to prospectuses: interim financial information (Deleted 09/09/2026)

Question
Is the publication of interim financial statements considered as a significant new factor that requires the publication of a supplement in accordance with Article 23 of the Prospectus Regulation? (Deleted 09/09/2026)

ESMA Answer

12-07-2019

Original language

ESMA_QA_1000 is deleted - 09 September 2026

~~[ESMA31-62-1258 Prospectuses Q&A 8.1]~~

~~There is no systematic requirement to supplement the prospectus when interim financial statements are produced. This will depend on the circumstances of the case, in particular the relevance of the information included in the interim financial statements (such as any significant deviation in relation to previous financial information) or the type of securities to which the prospectus refers. In case of doubt ESMA recommends issuers to produce the supplement.~~