ESMA_QA_1004

Submission Date
05/05/2021

Status: Published Answer Updated

Additional Information

Level 1 Regulation
Prospectus Regulation 2017/1129

Topic
Public offer

Subject Matter
Supplements - Supplement to prospectuses: audited annual financial statements (Deleted 09/09/2026)

Question
Does the publication of new audited annual financial statements during the period of validity of a base prospectus or a non-equity prospectus automatically trigger the obligation to produce a supplement? (Deleted 09/09/2026)

ESMA Answer

05-05-2021

Original language

ESMA_QA_1004 is deleted - 09 September 2026

~~[ESMA31-62-1258 Prospectuses Q&A 8.5]~~

~~No.~~

~~When new audited annual financial statements are published during the period of validity of a base prospectus or a non-equity prospectus, contrary to the situations specified in Article 18(1)(a) of Commission Delegated Regulation 2019/979, there is no automatic trigger to publish a supplement in such a scenario.~~

~~Without prejudice to the powers of the home competent authority, the issuer should make its own materiality assessment pursuant to Article 23(1) of the PR to determine whether a supplement is necessary or not.~~