Submission Date
23/10/2015

ESMA_QA_2027

Status: Answer Published

Additional Information

Level 1 Regulation
Transparency Directive (TD) Directive 2004/109/EC

Topic
Financial reporting

Historic Question Reference
[ESMA31-67-127 TD Q2]

Subject Matter
Additional information in annual and half yearly financial reports; TD Art. 4–5

Question
Should issuers be allowed to include additional elements in the annual and half yearly financial reports, other than those required in articles 4 and 5 of the Transparency Directive?

ESMA Answer

23-10-2015

Original language

[ESMA31-67-127 TD Q2]

Additional information such as that provided on a voluntary basis or in accordance with national requirements in annual and half yearly financial reports is allowed as long as it does not render the information misleading.