

Submission Date

21/08/2024

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Status: Answer Published

Additional Information

Level 1 Regulation

Prospectus Regulation 2017/1129

Topic

Public offer

Subject Matter

Future incorporation by reference of financial information, which will be permitted once Article 19 PR is amended by the Listing Act

Question

Please clarify the scope of 'financial information' to which Article 19(1b) of the Prospectus Regulation applies.

ESMA Answer

06-06-2025

Original language

Answer provided by the European Commission in accordance with Article 16b(5) of the ESMA Regulation

“Financial information” referred to in Article 19(1b) of Regulation (EU) 2017/1129 as amended by Regulation (EU) 2024/2809, shall be understood as including any of the information under Article 19(1)(d), (e), (f), (g), (i) and (j).

Disclaimer:

The answers clarify provisions already contained in the applicable legislation. They do not extend in any way the rights and obligations deriving from such legislation nor do they introduce any additional requirements for the concerned operators and competent authorities. The answers are merely intended to assist natural or legal persons, including competent authorities and Union institutions and bodies in clarifying the application or implementation of the relevant legal provisions. Only the Court of Justice of the European Union is competent to authoritatively interpret Union law. The views expressed in the internal Commission Decision cannot prejudge the position that the European Commission might take before the Union and national courts.