ESMA_QA_2257

Submission Date
21/08/2024

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
How should issuers comply with the requirement to include a hyperlink to new annual or interim financial information that will be incorporated by reference if such information is not yet available at the time of approval of the base prospectus?

ESMA Answer

06-06-2025

Original language

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

Where applicable, the base prospectus shall contain, in the relevant section, a hyperlink to where the new annual or interim financial information will be published.

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