

# **ESMA\_QA\_2753**

Status: Forwarded to EC/Public Consultation/Other

## **Additional Information**

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### **Level 1 Regulation**

Prospectus Regulation 2017/1129

### **Topic**

Public offer

## **Subject Matter**

Prospectus exemption

### **Question**

Is a prospectus required under Article 1(5)(ba) of the Prospectus Regulation (PR) for reverse acquisitions?

Unlike Article 1(6b) of the PR, which requires a prospectus for reverse acquisitions within the meaning of paragraph B19 of IFRS 3, Business Combinations, Article 1(5)(ba) of the PR does not explicitly address this issue.