

## GUIDELINES COMPLIANCE TABLE

### Guidelines on disclosure requirements under the Prospectus Regulation (ESMA32-382-1138)

The following competent authorities comply or intend to comply with ESMA's Guidelines on disclosure requirements under the Prospectus Regulation:

		<b>Competent authority</b>	<b>Complies or intends to comply</b>	<b>Comments</b>
<b>Member States</b>				
AT	Austria	Austrian Financial Markets Authority (FMA)	<b>Yes</b>	<a href="https://www.fma.gv.at/en/eu/esma-guidelines/">https://www.fma.gv.at/en/eu/esma-guidelines/</a>
BE	Belgium	FSMA	<b>Yes</b>	<a href="https://www.fsma.be/fr/emissions">https://www.fsma.be/fr/emissions</a> <a href="https://www.fsma.be/nl/uitgiften">https://www.fsma.be/nl/uitgiften</a>
BG	Bulgaria	Financial Supervision Commission	<b>Yes</b>	
CY	Cyprus	Cyprus Securities and Exchange Commission	<b>Yes</b>	<a href="https://www.cysec.gov.cy/en-GB/public-info/circulars/issuers/issuers/">https://www.cysec.gov.cy/en-GB/public-info/circulars/issuers/issuers/</a>
CZ	Czech Republic	Czech National Bank	<b>Yes</b>	<a href="https://www.cnb.cz/en/supervision-financial-market/legislation/issuance-and-registration-of-securities-takeover-bids-and-squeeze-outs/methodological-and-interpretative-documents/">https://www.cnb.cz/en/supervision-financial-market/legislation/issuance-and-registration-of-securities-takeover-bids-and-squeeze-outs/methodological-and-interpretative-documents/</a>

		<b>Competent authority</b>	<b>Complies or intends to comply</b>	<b>Comments</b>
DE	Germany	BaFin	<b>Yes</b>	<a href="https://www.bafin.de/SharedDocs/Veroeffentlichungen/DE/Meldung/2021/meldung_2021_04_15_ESMA-Leitlinien_zu_Prospektanforderungen.html">https://www.bafin.de/SharedDocs/Veroeffentlichungen/DE/Meldung/2021/meldung_2021_04_15_ESMA-Leitlinien_zu_Prospektanforderungen.html</a>
DK	Denmark	Danish Financial Supervisory Authority	<b>Yes</b>	<a href="https://www.finanstilsynet.dk">Lovgivning (finansstilsynet.dk)</a>
EE	Estonia	Finantsinspektion	<b>Yes</b>	<a href="https://www.fi.ee/et/juhendid/investeerimine/euroopa-vaartpaberiturujarelevalve-esmasuuniste-suunised-prospektimaarusekohaste">https://www.fi.ee/et/juhendid/investeerimine/euroopa-vaartpaberiturujarelevalve-esmasuuniste-suunised-prospektimaarusekohaste</a>
EL	Greece	Hellenic Capital Market Commission	<b>Yes</b>	<a href="http://www.hcmc.gr/vdrv/elib/a5a3f99fc-d236-4090-b641-849b5409add-92668751-0">http://www.hcmc.gr/vdrv/elib/a5a3f99fc-d236-4090-b641-849b5409add-92668751-0</a> <a href="http://www.hcmc.gr/el/web/portal/esmaguidelines">http://www.hcmc.gr/el/web/portal/esmaguidelines</a>
ES	Spain	CNMV	<b>Yes</b>	<a href="https://www.cnmv.es/Portal/AIDia/Informacion-Sector.aspx?ejercicio=2021&amp;page=1&amp;lang=en">CNMV - ESMA/EBA Guidelines and recommendations</a> <a href="https://www.cnmv.es/Portal/AIDia/Informacion-Sector.aspx?ejercicio=2021&amp;page=1&amp;lang=en">https://www.cnmv.es/Portal/AIDia/Informacion-Sector.aspx?ejercicio=2021&amp;page=1&amp;lang=en</a>
FI	Finland	Finanssivalvonta (FIN-FSA)	<b>Yes</b>	<a href="https://www.finanssivalvonta.fi/en/publications-and-press-releases/supervision-releases/2021/revision-to-regulations-and-guidelines-92019-presentation-of-information-in-a-prospectus-under-the-prospectus-regulation/">https://www.finanssivalvonta.fi/en/publications-and-press-releases/supervision-releases/2021/revision-to-regulations-and-guidelines-92019-presentation-of-information-in-a-prospectus-under-the-prospectus-regulation/</a>
FR	France	Autorité des marchés financiers	<b>Yes</b>	<a href="https://www.amf-france.org/fr/actualites-publications/actualites/prospectus-mesures-de-relevance-pour-les-marches-de-capitaux">https://www.amf-france.org/fr/actualites-publications/actualites/prospectus-mesures-de-relevance-pour-les-marches-de-capitaux</a>
HR	Croatia	Croatian Financial Services Supervisory Authority	<b>Yes</b>	<a href="https://hanfa.hr/vijesti/obavijest-subjektima-nadzora-o-primjeni-esma-smjernica-o-zahjevima-za-objavljivanje-u-skladu-s-uredbom-o-prospektu-esma32-382-1138/">https://hanfa.hr/vijesti/obavijest-subjektima-nadzora-o-primjeni-esma-smjernica-o-zahjevima-za-objavljivanje-u-skladu-s-uredbom-o-prospektu-esma32-382-1138/</a>
HU	Hungary	Central Bank of Hungary	<b>Yes</b>	

		Competent authority	Complies or intends to comply	Comments
		(Magyar Nemzeti Bank)		
IE	Ireland	Central Bank of Ireland	Yes	The Guidelines will be applied by the Central Bank through incorporation of the Guidelines into the Central Bank's supervisory review practices, where applicable.
IT	Italy	CONSOB	Yes	<a href="https://www.consob.it/web/consob-and-its-activities/other-regulatory-measures/documenti/english/resolutions/notice_20210429_05.htm?hkeywords=&amp;docid=17&amp;page=0&amp;hits=156&amp;nav">https://www.consob.it/web/consob-and-its-activities/other-regulatory-measures/documenti/english/resolutions/notice_20210429_05.htm?hkeywords=&amp;docid=17&amp;page=0&amp;hits=156&amp;nav</a>
LT	Lithuania	Bank of Lithuania	Yes	Dokumentai   Lietuvos bankas (lb.lt) <a href="https://www.lb.lt/lt/lietuvos-banko-pozicijos-ir-gaires?query=atskleidimo+reikalavimuy&amp;ff=1&amp;category=67&amp;sector=&amp;date_from=&amp;date_to=">https://www.lb.lt/lt/lietuvos-banko-pozicijos-ir-gaires?query=atskleidimo+reikalavimuy&amp;ff=1&amp;category=67&amp;sector=&amp;date_from=&amp;date_to=</a>
LU	Luxembourg	CSSF	Yes	<a href="https://www.cssf.lu/wp-content/uploads/cssf21_771eng.pdf">https://www.cssf.lu/wp-content/uploads/cssf21_771eng.pdf</a>
LV	Latvia	Financial and Capital Market Commission	Yes	<a href="https://www.fktk.lv/en/licensing/financial-instruments-market/issuers/">https://www.fktk.lv/en/licensing/financial-instruments-market/issuers/</a>
MT	Malta	Malta Financial Services Authority	Yes	
NL	Netherlands	Dutch Authority for the Financial Markets	Yes	
PL	Poland	KNF	Yes	No particular legal basis is required for the KNF's compliance with the guidelines nor are there any changes required in the Polish legal system in order to enable such compliance. The date of compliance (i.e. 4th May 2021) has already taken into account the time for the necessary preparations and adjustments by the issuers whose prospectuses are currently under preparation or processed by the KNF.

		Competent authority	Complies or intends to comply	Comments
PT	Portugal	CMVM	Yes	<a href="https://www.cvm.pt/pt/Cooperacao/esma/DocumentosESMACESR/Documents/esma32-382-1138_guidelines_on_prospectus_disclosure_pt.pdf">https://www.cvm.pt/pt/Cooperacao/esma/DocumentosESMACESR/Documents/esma32-382-1138_guidelines_on_prospectus_disclosure_pt.pdf</a>
RO	Romania	Financial Supervisory Authority	Yes	
SE	Sweden	Swedish Financial Supervision Authority	Yes	
SI	Slovenia	Securities Market Agency	Yes	<a href="https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2021-01-1484/sklep-o-uporabi-smernic-o-zahtevah-po-razkritju-v-skladu-z-uredbo-o-prospektu">https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2021-01-1484/sklep-o-uporabi-smernic-o-zahtevah-po-razkritju-v-skladu-z-uredbo-o-prospektu</a>
SK	Slovakia	Národná banka Slovenska	Yes	
<b>EEA EFTA States **</b>				
IS	Iceland	Central Bank of Iceland	Yes	<a href="https://www.fme.is/efirlit/verdbrefamarkadur-og-sjodir/lysingar/">https://www.fme.is/efirlit/verdbrefamarkadur-og-sjodir/lysingar/</a> <a href="https://www.esma.europa.eu/sites/default/files/library/esma32-382-1138_guidelines_on_disclosure_requirements_under_the_prospectus_regulation.pdf">https://www.esma.europa.eu/sites/default/files/library/esma32-382-1138_guidelines_on_disclosure_requirements_under_the_prospectus_regulation.pdf</a>
LI	Liechtenstein	Financial Market Authority	Yes	The Guidelines on disclosure requirements under the Prospectus are incorporated in the FMA Communication 2012/2.
NO	Norway	Finanstilsynet	Yes	<a href="https://www.finanstilsynet.no/nyhetsarkiv/nyheter/2021/nye-retningslinjer-om-innholds krav-under-prospektforordningen/">https://www.finanstilsynet.no/nyhetsarkiv/nyheter/2021/nye-retningslinjer-om-innholds krav-under-prospektforordningen/</a>

\* Please note that, in the interest of transparency, if a competent authority continues to intend to comply after the application date, it will be considered “non-compliant” unless (A) the guidelines or recommendations relate to a type of institution or instruments which do not currently exist in the jurisdiction concerned; or (B) legislative or regulatory proceedings have

been initiated to bring any national measures necessary to comply with the guidelines or recommendations in force in the jurisdiction concerned.

\*\* The competent authorities of the EEA States other than the Member States of the European Union are required to notify their compliance with ESMA's guidelines or recommendations relating to a legal act that has been incorporated in the EEA Agreement. This compliance table reports on guidelines relating to the Prospectus Regulation, which have been incorporated in the EEA Agreement.

## Notes

*Article 16(3) of Regulation (EU) No 1095/2010 (the ESMA Regulation) requires national competent authorities to inform us whether they comply or intend to comply with each set of guidelines or recommendations we issue. If a competent authority does not comply or does not intend to comply it must inform us of the reasons. We decide on a case by case basis whether to publish reasons.*

*ESMA endeavours to ensure the accuracy of this document, however, the information is provided by the competent authorities and, as such, ESMA cannot accept responsibility for its content or any reliance placed on it.*

*For further information on the current position of any competent authority, please contact that competent authority. Contact details can be obtained from our website ([www.esma.europa.eu](http://www.esma.europa.eu)).*