



## Supplements

A *relevant person*<sup>1</sup> should include the following in the contents of the supplement:

- Date of the supplement – the supplement should be dated the day on which approval is sought;
- Definition – the supplement should be defined accordingly within the body of the text;
- Responsibility statement – the appropriate person must take responsibility accordingly for the information in the supplement;
- Related document - the supplement should reference the name and date of the document (prospectus, base prospectus, registration document, securities note) that is being supplemented;
- Sufficient information – the supplement should contain sufficient information to disclose the significant new factor or to correct any material mistake or material inaccuracy which gave rise to the need to prepare it. The subject matter should be dealt with in a clear and concise manner;
- Incorporation by reference – the supplement should clearly detail any documents which are being incorporated by reference into the supplement and where not previously filed, such documents should be filed with the Central Bank with the draft supplement; and
- Right of withdrawal – the supplement should contain a prominent statement concerning the right of withdrawal in accordance with Article 23 (2) of the Prospectus Regulation. The period referred to here may be extended by a *relevant person*. The final date of the right of withdrawal shall be stated in the supplement.

## Financial Supplements

Supplements which pertain solely to periodic financial reporting or regulatory filings shall be deemed to be financial supplements for the purposes of this section and can be reviewed and approved by the Central Bank on the same day provided the procedure outlined below is followed. The Central Bank reserves the right to determine that, in its opinion, the contents of a supplement do not pertain solely to periodic financial reporting or regulatory filings and therefore does not constitute a financial supplement for the purposes of this section.

By 10 a.m. on the approval date, the *relevant person* should submit a final version of the financial supplement dated the approval date to the Central Bank in an acceptable electronic format in accordance with the submission procedures and accompanied by the Debt

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<sup>1</sup> A *relevant person* means an issuer, offeror or person seeking admission to trading as the case may be.



Submission Template. Once the Central Bank is satisfied that all the relevant requirements are satisfied, the financial supplement may be approved.

The Central Bank will provide confirmation of approval to the email address through which the final submission of the financial supplement was made by close of business on the day of approval.

## Supplement updating the Summary

Where the original summary was approved by the Central Bank, either as part of a prospectus or as part of a tri-partite prospectus (i.e. comprising a registration document, securities notes and summary), a new summary should be submitted to and approved by the Central Bank in accordance with the procedures set out in this section. A new summary must be in the same language as the original approved summary.

Where a *relevant person* produces a supplement, which affects the translation of the original summary, an updated translation of the original summary or a translation of the new summary must also be prepared. The ESMA guidance set out in the question entitled “Quality of translations of passported prospectuses” in the ESMA Q&A - Prospectuses must be followed for all translations of prospectus documents where the Central Bank has approved the English language version.

Where a translation of the new summary or an updated translation of the original summary is prepared, the *relevant person* must ensure that investors can easily identify the changes, in particular by way of footnotes.

## Passporting a Supplement to a Host Member State

A certificate of approval in relation to a supplement can only be provided to a host member state(s) if a certificate of approval has previously been provided to the same host member state(s) in respect of the prospectus or base prospectus to which the supplement relates.

Where a certificate of approval has been provided for a prospectus or a base prospectus by the Central Bank to one or more host member states, the Central Bank will provide (without a separate passport request) to the host competent authority a certificate of approval for any subsequent supplement approved in respect of such prospectus or base prospectus. Any translation of the original approved summary, required by a host Member State(s), will also be sent by the Central Bank to the host competent authority with the supplement if provided by the relevant person.

On the day of approval and where a certificate of approval is required, the following documents should be submitted to the Central Bank:

- Supplement;



- New summary (if applicable); and
- Translation of the new summary or an updated translation of the original summary (if applicable).

The Central Bank will send the approved supplement and the summary (including any translations) to the host member state(s) with the certificate of approval within 1 business day.