

## UKLA Technical Note

### Prospectus content – Financial information

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Ref: UKLA / TN / 627.1

PR Appendix 3  
Annexes

#### **Financial period of less than one year**

Where an issuer is preparing a prospectus and, to comply with Annex 1 20.1, Annex 4 13.1, Annex 7 8.2, Annex 10 20.1, Annex 11 11.1 or Annex 23 15.1 of PR Appendix 3 is required to audit a period of less than one year, these requirements makes it clear that the financial information should be prepared to the same standard applicable to the annual financial statements. As such, we would not expect issuers to use IAS 34 when preparing such financial information.