

## PwC Plus Article

By ESMA - European Securities and Markets Authority | 28. März 2023

# ESMA publishes guidance on fractional shares

**The statement highlights that derivatives on fractions of shares are not corporate shares, and therefore firms should not use the term fractional shares when referring to these instruments.**



## Schlagwörter

Derivate, Finanzinstrumente, Wertpapier, Wertpapieraufsicht (International)

## FS-Branche(n)

Banking & Capital Markets, Asset & Wealth Management

## Themen

Risk & Regulation

## Verfasser

ESMA - European Securities and Markets Authority