

PwC Plus Article

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ESMA updates Q&A on alternative performance measures (APMs)

The Guidelines on APMs were issued based on the Transparency Directive's objective of providing equivalent investor protection at EU level and the underlying principle of providing a true and fair view of an issuer's assets, liabilities, financial position and profit or loss pursued by the provisions.



Keywords

Compliance, Coronavirus (COVID-19), Deals, Finanzkennzahlen, Finanzmarkt

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation

Issuing Body

ESMA - European Securities and Markets Authority