

## **Data Set Abstract**

The paper is the first to use a hand-collected dataset that is based on listing prospectuses and annual reports of companies that went public on Euro.nm from its inception to December 2000. Listing prospectuses contain detailed information on the financial and business situation of the company. Such information is not confined to the IPO year, but extends back in time, up to the three previous years. Prospectuses and annual reports also used to derive quantitative information on several financial and business variables. For each company, all the available data for pre-IPO years are collected from the issuing prospectus, which usually contains data for the preceding three years. Data is also collected for all the available post-IPO years from annual reports. The final data set, which does not include sixteen companies in financial services, consists of 511 companies—more than 90% of the total.