



Brussels, 14.3.2019  
C(2019) 2022 final

ANNEXES 1 to 7

## **ANNEXES**

**to the**

**COMMISSION DELEGATED REGULATION (EU) .../...**

**supplementing Regulation (EU) 2017/1129 of the European Parliament and of the Council with regard to regulatory technical standards on key financial information in the summary of a prospectus, the publication and classification of prospectuses, advertisements for securities, supplements to a prospectus, and the notification portal, and repealing Commission Delegated Regulation (EU) No 382/2014 and Commission Delegated Regulation (EU) 2016/301**

## **ANNEXES**

- **ANNEX I:** Non-financial entities (equity securities)
- **ANNEX II:** Non-financial entities (non-equity securities)
- **ANNEX III:** Credit institutions (equity and non-equity securities)
- **ANNEX IV:** Insurance companies (equity and non-equity securities)
- **ANNEX V:** Special purpose vehicles ('SPVs') issuing asset backed securities
- **ANNEX VI:** Closed end funds
- **ANNEX VII:** Machine readable data to be provided to ESMA

**ANNEX I**  
**NON-FINANCIAL ENTITIES (EQUITY SECURITIES)**

- An entry which is marked with ‘\*’ refers to mandatory information or corresponding information where the issuer does not use International Financial Reporting Standards (IFRS). The issuer can use a different title to present substantially the same information as set out in the table, where this alternative title is used in its financial statements.
- An entry which is marked with ‘#’ denotes that if this information appears elsewhere in the prospectus, it is mandatory.
- An entry which is marked with ‘~’ in relation to closed end funds refers to investments at fair value through profit or loss at the same date as the date of the net asset value (NAV).

**Table 1: Income statement for non-financial entities (equity securities)**

	<i>Year</i>	<i>Year -1</i>	<i>Year -2</i>	<i>Interim</i>	<i>Comparative interim from same period in prior year</i>
*Total revenue					
*Operating profit/loss or another similar measure of financial performance used by the issuer in the financial statements					
*Net profit or loss (for consolidated financial statements net profit or loss attributable to equity holders of the parent)					
#Year on year revenue growth					
#Operating profit margin					
#Net profit margin					
#Earnings per share					

**Table 2: Balance sheet for non-financial entities (equity securities)**

	<i>Year</i>	<i>Year -1</i>	<i>Year -2</i>	<i>Interim</i>
*Total assets				
*Total equity				
#Net financial debt (long term debt plus short term debt minus cash)				

**Table 3: Cash flow statement for non-financial entities (equity securities)**

	<i>Year</i>	<i>Year -1</i>	<i>Interim</i>	<i>Comparative interim from same period in prior year</i>
*Relevant net Cash flows from operating activities and / or cash flows from investing activities and / or cash from financing activities				

**ANNEX II**  
**NON-FINANCIAL ENTITIES (NON-EQUITY SECURITIES)**

- An entry which is marked with ‘\*’ refers to mandatory information or corresponding information where the issuer does not use International Financial Reporting Standards (IFRS). The issuer can use a different title to present substantially the same information as set out in the table, where this alternative title is used in its financial statements.
- An entry which is marked with ‘#’ denotes that if this information appears elsewhere in the prospectus, it is mandatory.
- An entry which is marked with ‘~’ in relation to closed end funds refers to investments at fair value through profit or loss at the same date as the date of the net asset value (NAV).

**Table 1: Income statement for non-equity securities**

	<i>Year</i>	<i>Year -1</i>	<i>Interim</i>	<i>Comparative interim from same period in prior year</i>
*Operating profit/loss or another similar measure of financial performance used by the issuer in the financial statements				

**Table 2: Balance sheet for non-equity securities**

	<i>Year</i>	<i>Year -1</i>	<i>Interim</i>
*Net financial debt (long term debt plus short term debt minus cash)			
#Current ratio (current assets / current liabilities)			
#Debt to equity ratio (total liabilities / total shareholder equity)			
#Interest cover ratio (operating income / interest expense)			

**Table 3: Cash flow statement for non-equity securities**

	<i>Year</i>	<i>Year -1</i>	<i>Interim</i>	<i>Comparative interim from same period in prior year</i>
*Net Cash flows from operating activities				

*Net Cash flows from financing activities				
*Net Cash flow from investing activities				

ANNEX III  
**CREDIT INSTITUTIONS (EQUITY AND NON-EQUITY SECURITIES)**

- An entry which is marked with ‘\*’ refers to mandatory information or corresponding information where the issuer does not use International Financial Reporting Standards (IFRS). The issuer can use a different title to present substantially the same information as set out in the table, where this alternative title is used in its financial statements.
- An entry which is marked with ‘#’ denotes that if this information appears elsewhere in the prospectus, it is mandatory.
- An entry which is marked with ‘~’ in relation to closed end funds refers to investments at fair value through profit or loss at the same date as the date of the net asset value (NAV).

**Table 1: Income statement for credit institutions**

	<i>Year</i>	<i>Year -1</i>	<i>Year -2<sup>1</sup></i>	<i>Interim</i>	<i>Comparative interim from same period in prior year</i>
*Net interest income (or equivalent)					
*Net fee and commission income					
*Net impairment loss on financial assets					
*Net trading income					
*Measure of financial performance used by the issuer in the financial statements such as operating profit					
*Net profit or loss (for consolidated financial statements net profit or loss attributable to equity holders of the parent)					
#Earnings per share (for equity issuers only)					

**Table 2: Balance sheet for credit institutions**

	<i>Year</i>	<i>Year -1</i>	<i>Year -2<sup>2</sup></i>	<i>Interim</i>	<i>#Value as</i>
--	-------------	----------------	----------------------------	----------------	------------------

<sup>1</sup> Please indicate the key financial information for the number of years for which the relevant information requirement applies pursuant to Delegated Regulation .../2019.

<sup>2</sup> Please indicate the key financial information for the number of years for which the relevant information requirement applies pursuant to Delegated Regulation .../2019.

					<i>outcome from the most recent Supervisory Review and Evaluation Process ('SREP')</i>
*Total assets					
*Senior debt					
*Subordinated debt					
*Loans and receivables from customers (net)					
*Deposits from customers					
*Total equity					
#Non performing loans (based on net carrying amount) / Loans and receivables)					
#Common Equity Tier 1 capital (CET1) ratio or other relevant prudential capital adequacy ratio depending on the issuance					
#Total Capital Ratio					
#Leverage Ratio calculated under applicable regulatory framework					



ANNEX IV  
**INSURANCE COMPANIES (EQUITY AND NON-EQUITY SECURITIES)**

- An entry which is marked with ‘\*’ refers to mandatory information or corresponding information where the issuer does not use International Financial Reporting Standards (IFRS). The issuer can use a different title to present substantially the same information as set out in the table, where this alternative title is used in its financial statements.
- An entry which is marked with ‘#’ denotes that if this information appears elsewhere in the prospectus, it is mandatory.
- An entry which is marked with ‘~’ in relation to closed end funds refers to investments at fair value through profit or loss at the same date as the date of the net asset value (NAV).

**Table 1: Income statement for insurance companies**

	<i>Year</i>	<i>Year -1</i>	<i>Year -2<sup>3</sup></i>	<i>Interim</i>	<i>Comparative interim from same period in prior year</i>
*Net premiums					
*Net benefits and claims					
*Earnings before tax					
*Operating profit (distinguishing between life and non-life insurance)					
*Net profit or loss (for consolidated financial statements net profit or loss attributable to equity holders of the parent)					
#Year on year revenue growth (net premiums)					
#Earnings per share (for equity issuers only)					

**Table 2: Balance sheet for insurance companies**

	<i>Year</i>	<i>Year -1</i>	<i>Year -2<sup>4</sup></i>	<i>Interim</i>
*Investments including financial assets related to unit linked contracts				

<sup>3</sup> Please indicate the key financial information for the number of years for which the relevant information requirement applies pursuant to Delegated Regulation .../2019..

<sup>4</sup> Please indicate the key financial information for the number of years for which the relevant information requirement applies pursuant to Delegated Regulation .../2019..

*Total assets				
*Insurance contract liabilities				
*Financial liabilities				
*Total liabilities				
* Total equity				
#Solvency Cover Ratio (Solvency II ratio - SII ratio) or other relevant other relevant prudential capital requirement ratio depending on the issuance				
#Loss ratio				
#Combined ratio (claims + expenses / premiums for the period)				

## ANNEX V

### SPECIAL PURPOSE VEHICLES ('SPVS') ISSUING ASSET BACKED SECURITIES

- An entry which is marked with '\*' refers to mandatory information or corresponding information where the issuer does not use International Financial Reporting Standards (IFRS). The issuer can use a different title to present substantially the same information as set out in the table, where this alternative title is used in its financial statements.
- An entry which is marked with '#' denotes that if this information appears elsewhere in the prospectus, it is mandatory.
- An entry which is marked with '~' in relation to closed end funds refers to investments at fair value through profit or loss at the same date as the date of the net asset value (NAV).

**Table 1: Income statement for SPVs in relation to asset backed securities**

	<i>Year</i>	<i>Year -1</i>
*Net profit or loss		

**Table 2: Balance sheet for SPVs in relation to asset backed securities**

	<i>Year</i>	<i>Year -1</i>
*Total Assets		
*Total Liabilities		
*Financial Assets designated at fair value through profit or loss		
*Derivative financial assets		
*Non-financial assets if material to the entity's business		
*Financial Liabilities designated at fair value through profit or loss		
*Derivative financial liabilities		

**ANNEX VI  
CLOSED END FUNDS**

- An entry which is marked with ‘\*’ refers to mandatory information or corresponding information where the issuer does not use International Financial Reporting Standards (IFRS). The issuer can use a different title to present substantially the same information as set out in the table, where this alternative title is used in its financial statements.
- An entry which is marked with ‘#’ denotes that if this information appears elsewhere in the prospectus, it is mandatory.
- An entry which is marked with ‘~’ in relation to closed end funds refers to investments at fair value through profit or loss at the same date as the date of the net asset value (NAV).

**Table 1: Additional information relevant to closed end funds**

<i>Share Class</i>	<i>Total NAV</i>	<i>No. of shares / units</i>	<i>~NAV/share or Market price / share / unit</i>	<i>#Historical performance of the fund</i>
A	XXX	XX	X	
	Overall Total	Overall Total		

**Table 2: Income statement for closed end funds**

	<i>Year</i>	<i>Year -1</i>	<i>Year -2</i>	<i>Interim</i>	<i>Comparative interim from same period in prior year</i>
*Total net Income / Net investment Income or total income before operating expenses					
*Net Profit / (Loss)					
*Performance fee (accrued / paid)					
*Investment management fee (accrued / paid)					
*Any other material fees (accrued / paid) to service providers					
#Earnings per share					

**Table 3: Balance sheet for closed end funds**

	<i>Year</i>	<i>Year -1</i>	<i>Year -2</i>	<i>Interim</i>

*Total Net Assets				
#Leverage ratio				

ANNEX VII  
MACHINE-READABLE DATA TO BE PROVIDED TO ESMA

*Table 1*

<i>Number</i>	<i>Field</i>	<i>Content to be reported</i>	<i>Format and Standard to be used for reporting</i>
1.	National identifier	Unique identifier of the uploaded record, assigned by the sending NCA	{ALPHANUM-50}
2.	Related national identifier	Unique identifier of the record to which the uploaded record relates, assigned by the sending NCA  Not reported in case the related national identifier is not applicable	{ALPHANUM-50}
3.	Sending Member State	Country code of the Member State which approved the uploaded record or with which the uploaded record was filed	{COUNTRYCODE_2}
4.	Receiving Member State(s)	Country code of the Member State(s) to which uploaded record is to be notified or communicated  When multiple Member States shall be communicated, field 4 shall be reported as many times as necessary	{COUNTRYCODE_2}
5.	Document type	The type of uploaded document(s)	Choice from list of predefined fields: <ul style="list-style-type: none"> <li>– ‘BPFT’ - Base prospectus with final terms</li> <li>– ‘BPWO’ - Base prospectus without final terms</li> <li>– ‘STDA’ - Standalone prospectus</li> <li>– ‘REGN’ - Registration document</li> <li>– ‘URGN’ - Universal registration document</li> <li>– ‘SECN’ - Securities note</li> </ul>

			<ul style="list-style-type: none"> <li>– ‘FTWS’ - Final terms, including the summary of the individual issue annexed to them</li> <li>– ‘SMRY’ - Summary</li> <li>– ‘SUPP’ - Supplement</li> <li>– ‘SUMT’ - Translation of summary</li> <li>– ‘COAP’ – Certificate of Approval</li> <li>– ‘AMND’ – Amendment</li> </ul> <p>When multiple documents shall be communicated, field [5] shall be reported as many times as necessary to describe each document composing the record</p>
6.	Structure type	The format chosen for the prospectus	<p>Choice from list of predefined fields:</p> <ul style="list-style-type: none"> <li>– ‘SNGL’ - Single document prospectus</li> <li>– ‘SPWS’ - Prospectus consisting of separate documents with summary</li> <li>– ‘SPWO’ - Prospectus consisting of separate documents without summary</li> </ul>
7.	Approval or filing date	The date on which the uploaded record was approved or filed	{DATEFORMAT}
8.	Language	The EU language in which the uploaded record is drafted	{LANGUAGE}
9.	Offeror standardised name	<p>Name and surname of the offeror in case the offeror is a natural person</p> <p>When multiple offerors shall be communicated, field [9] shall be reported as many times as necessary</p>	{ALPHANUM-280}

10.	Guarantor standardised name	Name and surname of the guarantor in case the guarantor is a natural person  When multiple guarantors shall be communicated, field [10] shall be reported as many times as necessary	{ALPHANUM-280}
11.	Issuer LEI	Legal Entity Identifier of the issuer  When multiple issuers shall be communicated, field [11] shall be reported as many times as necessary	{LEI}
12.	Offeror LEI	Legal Entity Identifier of the offeror  When multiple offerors shall be communicated, field [12] shall be reported as many times as necessary	{LEI}
13.	Guarantor LEI	Legal Entity Identifier of the guarantor  When multiple guarantors shall be communicated, field [13] shall be reported as many times as necessary	{LEI}
14.	Offeror residency	Offeror's residency in case the offeror is a natural person  When multiple offerors shall be communicated, field [14] shall be reported as many times as necessary	{COUNTRYCODE_2}
15.	Guarantor residency	Guarantor's residency in case the guarantor is a natural person  When multiple guarantors shall be communicated, field [15] shall be reported as many times as necessary	{COUNTRYCODE_2}
16.	FISN	Financial Instrument Short Name of the security  This field should be repeated for each ISIN	{FISN}
17.	ISIN	International Securities	{ISIN}



		Identification Number	
18.	CFI	Classification of Financial Instrument code  This field should be repeated for each ISIN	{CFL_CODE}
19.	Issuance currency	Code representing the currency in which the nominal or notional value is denominated  This field should be repeated for each ISIN	{CURRENCYCODE_3}
20.	Denomination per unit	Nominal value or notional value per unit in the issuance currency  This field should be repeated for each ISIN  Field applicable to securities with defined denomination	{DECIMAL-18/5}
21.	Identifier or name of the underlying	ISIN code of the underlying security/index or name of the underlying security/index if an ISIN does not exist  When basket of securities, to be identified accordingly  Field applicable to securities with defined underlying. This field should be repeated for each ISIN of such securities	For unique underlying: – In case of security or index with existing ISIN: {ISIN} – In case the index has no ISIN: {INDEX} – Otherwise: {ALPHANUM-50}  For multiple underlyings (more than one): 'BSKT'
22.	Maturity or expiry date	Date of maturity or expiry date of the security, when applicable  This field should be repeated for each ISIN  Field applicable to securities with defined maturity	{DATEFORMAT}  For perpetual debt securities field 22 should be populated with the value 9999-12-31.
23.	Volume offered	Number of securities offered  Field applicable only to equity  This field should be	{INTEGER-18}  Either as single value, range of values, maximum

		repeated for each applicable ISIN	
24.	Price offered	<p>Price per security offered, in monetary value. The currency of the price is the issuance currency</p> <p>Field applicable only to equity</p> <p>This field should be repeated for each applicable ISIN</p>	<p>{DECIMAL-18/5}</p> <p>Either as single value, range of values, maximum</p> <p>‘PNDG’ in case the price offered is not available but pending</p> <p>‘NOAP’ in case the price offered is not applicable</p>
25.	Consideration offered	<p>Total amount offered, in monetary value of the issuance currency</p> <p>This field should be repeated for each ISIN</p>	<p>{DECIMAL-18/5}</p> <p>Either as single value, range of values, maximum</p> <p>‘PNDG’ in case the consideration offered is not available but pending</p> <p>‘NOAP’ in case the consideration offered is not applicable</p>
26.	Type of security	<p>Classification of categories of equity and non-equity securities</p> <p>This field should be repeated for each ISIN</p>	<p>Choice from list of predefined fields:</p> <p>Equity</p> <ul style="list-style-type: none"> <li>– ‘SHRS’: Share</li> <li>– ‘UCEF’: Unit or share in closed end funds</li> <li>– ‘CVTS’: Convertible security</li> <li>– ‘DRCP’: Depository receipt</li> <li>– ‘OTHR’: Other equity</li> </ul> <p>Debt</p> <ul style="list-style-type: none"> <li>– ‘DWLD’: Debt with denomination per unit of at least EUR 100,000</li> <li>– ‘DWHD’: Debt with denomination per unit of less than EUR 100,000</li> <li>– ‘DLRM’: Debt with denomination per unit of less than EUR 100,000 traded on a regulated market to which only qualified investors have access to</li> </ul>

			<p>‘ABSE’: ABS</p> <p>‘DERV’: Derivative security</p>
27.	Type of offer / admission	Taxonomy according to PR and MiFID / MIFIR	<p>Choice from list of predefined fields:</p> <ul style="list-style-type: none"> <li>– ‘IOWA’: Initial offer without admission to trading / listing</li> <li>– ‘SOWA’: Secondary offer without admission to trading / listing</li> <li>– ‘IRMT’: Initial admission to trading on regulated market</li> <li>– ‘IPTM’: Initial admission to trading on regulated market from previously being traded on MTF</li> <li>– ‘IMTF’: Initial admission to trading on MTF with offer to the public</li> <li>– ‘SIRM’: Secondary issuance on a regulated market or MTF</li> </ul>
28.	Characteristics of the trading venue where the security is initially admitted to trading	Taxonomy according to PR and MiFID / MIFIR	<p>Choice from list of predefined fields:</p> <ul style="list-style-type: none"> <li>– ‘RMKT’: RM open to all investors</li> <li>– ‘RMQI’: RM, or segment thereof, limited to qualified investors</li> <li>– ‘MSGM’: MTF which is a SME growth market</li> <li>– ‘MLTF’: MTF which is not a SME growth market</li> </ul>
29.	Disclosure regime	<p>The annex number in accordance with which the prospectus is drafted under the Commission Delegated Regulation (EU) []</p> <p>When multiple annexes shall be communicated, field 29 shall be reported as many times as necessary</p>	{INTEGER-2} From 1 to [29]

30.	EU Growth prospectus category	Reason based on which an EU Growth prospectus has been used	Choice from list of predefined fields: <ul style="list-style-type: none"> <li>– ‘S15A’ : SME under PR Article 15(1)(a)</li> <li>– ‘I15B’: Issuer other than SME under PR Article 15(1)(b)</li> <li>– ‘I15C’: Issuer other than SME under PR Article 15(1)(c)</li> <li>– ‘O15D’: Offeror of securities under PR Article 15(1)(d)</li> </ul>
-----	-------------------------------	---	--

**Table 2**

<i>Symbol</i>	<i>Data Type</i>	<i>Definition</i>
{ALPHANUM-n}	Up to n alphanumerical characters	Free text field
{CFI_CODE}	6 characters	CFI code, as defined in ISO 10962
{COUNTRYCODE_2}	2 alphanumerical characters	2 letter country code, as defined by ISO 3166-1 alfa-2 country code
{DATEFORMAT}	Dates in the following format: YYYY-MM-DD Dates shall be reported in UTC	ISO 8601 date format
{LANGUAGE}	2 letter code	ISO 639-1
{LEI}	20 alphanumerical characters	Legal entity identifier as defined in ISO 17442
{FISN}	35 alphanumerical characters with the following structure	FISN code, as defined in ISO 18774
{ISIN}	12 alphanumerical characters	ISIN code, as defined in ISO 6166
{CURRENCYCODE_3}	3 alphanumerical characters	3 letter currency code, as defined by ISO 4217 currency codes
{DECIMAL-n/m}	Decimal number of up to n digit in total, of which up to m digits can be fraction digits	Numerical field Decimal separator is ‘.’ (full stop) Values are rounded and not truncated
{INTEGER-n}	Integer number of up to n digits	Numerical field

	in total	
{INDEX}	4 alphabetic characters	'EONA' – EONIA 'EONS' - EONIA SWAP 'EURI' - EURIBOR 'EUUS' - EURODOLLAR 'EUCH' - EuroSwiss 'GCFR' - GCF REPO 'ISDA' - ISDAFIX 'LIBI' - LIBID 'LIBO' - LIBOR 'MAAA' – Muni AAA 'PFAN' - Pfandbriefe 'TIBO' - TIBOR 'STBO' - STIBOR 'BBSW' - BBSW 'JIBA' - JIBAR 'BUBO' - BUBOR 'CDOR' - CDOR 'CIBO' – CIBOR 'MOSP' – MOSPRIM 'NIBO' - NIBOR 'PRBO' - PRIBOR 'TLBO' - TELBOR 'WIBO' – WIBOR 'TREA' – Treasury 'SWAP' – SWAP 'FUSW' – Future SWA