

ANNEXES

To the proposal for a Regulation of the European Parliament and of the Council

on the prospectus to be published when securities are offered to the public or admitted to trading

*ANNEX I*

**PROSPECTUS**

**I. Summary**

**II. Identity of directors, senior management, advisers and auditors**

The purpose is to identify the company representatives and other individuals involved in the company's offer or admission to trading; these are the persons responsible for drawing up the prospectus and those responsible for auditing the financial statements.

**III. Offer statistics and expected timetable**

The purpose is to provide essential information regarding the conduct of any offer and the identification of important dates relating to that offer.

A. Offer statistics

B. Method and expected timetable

**IV. Essential information**

The purpose is to summarise essential information about the company's financial condition, capitalisation and risk factors. If the financial statements included in the document are restated to reflect material changes in the company's group structure or accounting policies, the selected financial data must also be restated.

A. Selected financial data

B. Capitalisation and indebtedness

C. Reasons for the offer and use of proceeds

D. Risk factors

**V. Information on the company**

The purpose is to provide information about the company's business operations, the products it makes or the services it provides, and the factors which affect the business. It is also intended to provide information regarding the adequacy and suitability of the company's properties, plant and equipment, as well as its plans for future capacity increases or decreases.

A. History and development of the company

B. Business overview

C. Organisational structure

D. Property, plant and equipment

**VI. Operating and financial review and prospects**

The purpose is to provide the management's explanation of factors that have affected the company's financial condition and results of operations for the historical periods covered by the financial statements, and management's assessment of factors and trends which are expected to have a material effect on the company's financial condition and results of operations in future periods.

A. Operating results

B. Liquidity and capital resources

C. Research and development, patents and licences, etc.

D. Trends

**VII. Directors, senior management and employees**

The purpose is to provide information concerning the company's directors and managers that will allow investors to assess their experience, qualifications and levels of remuneration, as well as their relationship with the company.

A. Directors and senior management

B. Remuneration

C. Board practices

D. Employees

E. Share ownership

**VIII. Major shareholders and related-party transactions**

The purpose is to provide information regarding the major shareholders and others that may control or have an influence on the company. It also provides information regarding transactions the company has entered into with persons affiliated with the company and whether the terms of such transactions are fair to the company.

A. Major shareholders

B. Related-party transactions

C. Interests of experts and advisers

**IX. Financial information**

The purpose is to specify which financial statements must be included in the document, as well as the periods to be covered, the age of the financial statements and other information of a financial nature. The accounting and auditing principles that will be accepted for use in preparation and audit of the financial statements will be determined in accordance with international accounting and auditing standards.

A. Consolidated statements and other financial information

B. Significant changes

**X. Details of the offer and admission to trading details**

The purpose is to provide information regarding the offer and the admission to trading of securities, the plan for distribution of the securities and related matters.

A. Offer and admission to trading

B. Plan for distribution

C. Markets

D. Holders of securities who are selling

E. Dilution (for equity securities only)

F. Expenses of the issue

**XI. Additional information**

The purpose is to provide information, most of which is of a statutory nature, that is not covered elsewhere in the prospectus.

A. Share capital

B. Memorandum and articles of association

C. Material contracts

D. Exchange controls

E. Warning on tax consequences

F. Dividends and paying agents

G. Statement by experts

H. Documents on display

I. Subsidiary information

*ANNEX II*

**REGISTRATION DOCUMENT**

**I. Identity of directors, senior management, advisers and auditors**

The purpose is to identify the company representatives and other individuals involved in the company's offer or admission to trading; these are the persons responsible for drawing up the prospectus and those responsible for auditing the financial statements.

**II. Essential information about the issuer**

The purpose is to summarise essential information about the company's financial condition, capitalisation and risk factors. If the financial statements included in the document are restated to reflect material changes in the company's group structure or accounting policies, the selected financial data must also be restated.

A. Selected financial data

B. Capitalisation and indebtedness

C. Risk factors

**III. Information on the company**

The purpose is to provide information about the company's business operations, the products it makes or the services it provides and the factors which affect the business. It is also intended to provide information regarding the adequacy and suitability of the company's properties, plants and equipment, as well as its plans for future capacity increases or decreases.

A. History and development of the company

B. Business overview

C. Organisational structure

D. Property, plants and equipment

**IV. Operating and financial review and prospects**

The purpose is to provide the management's explanation of factors that have affected the company's financial condition and results of operations for the historical periods covered by the financial statements, and management's assessment of factors and trends which are expected to have a material effect on the company's financial condition and results of operations in future periods.

A. Operating results

B. Liquidity and capital resources

C. Research and development, patents and licences, etc.

D. Trends

**V. Directors, senior management and employees**

The purpose is to provide information concerning the company's directors and managers that will allow investors to assess their experience, qualifications and levels of remuneration, as well as their relationship with the company.

A. Directors and senior management

B. Remuneration

C. Board practices

D. Employees

E. Share ownership

**VI. Major shareholders and related-party transactions**

The purpose is to provide information regarding the major shareholders and others that may control or have an influence on the company. It also provides information regarding transactions the company has entered into with persons affiliated with the company and whether the terms of such transactions are fair to the company.

A. Major shareholders

B. Related-party transactions

C. Interests of experts and advisers

**VII. Financial information**

The purpose is to specify which financial statements must be included in the document, as well as the periods to be covered, the age of the financial statements and other information of a financial nature. The accounting and auditing principles that will be accepted for use in preparation and audit of the financial statements will be determined in accordance with international accounting and auditing standards.

A. Consolidated statements and other financial information

B. Significant changes

**VIII. Additional information**

The purpose is to provide information, most of which is of a statutory nature, that is not covered elsewhere in the prospectus.

A. Share capital

B. Memorandum and articles of association

C. Material contracts

D. Statement by experts

E. Documents on display

F. Subsidiary information

*ANNEX III*

**SECURITIES NOTE**

**I. Identity of directors, senior management, advisers and auditors**

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**II. Offer statistics and expected timetable**

The purpose is to provide essential information regarding the conduct of any offer and the identification of important dates relating to that offer.

A. Offer statistics

B. Method and expected timetable

**III. Essential information about the issuer**

The purpose is to summarise essential information about the company's financial condition, capitalisation and risk factors. If the financial statements included in the document are restated to reflect material changes in the company's group structure or accounting policies, the selected financial data must also be restated.

A. Capitalisation and indebtedness

B. Reasons for the offer and use of proceeds

C. Risk factors

**IV. Interests of experts**

The purpose is to provide information regarding transactions the company has entered into with experts or advisers employed on a contingent basis.

**V. Details of the offer and admission to trading**

The purpose is to provide information regarding the offer and the admission to trading of securities, the plan for distribution of the securities and related matters.

A. Offer and admission to trading

B. Plan for distribution

C. Markets

D. Selling securities holders

E. Dilution (for equity securities only)

F. Expenses of the issue

**VI. Additional information**

The purpose is to provide information, most of which is of a statutory nature, that is not covered elsewhere in the prospectus.

A. Exchange controls

B. Warning on tax consequences

C. Dividends and paying agents

D. Statement by experts

E. Documents on display

*ANNEX IV*

**Correlation table**

(referred to in Article 44)

|  |  |
| --- | --- |
| **Directive 2003/71/EC** | **This Regulation** |
| Article 1(1) | Article 1(1) |
| Article 1(2) except Article 1(2)(h) | Article 1(2) |
| Article 1(2)(h) | Article 1(3)(d) |
| Article 1(3) | Article 4 |
| Article 1(4) | Article 1(5)(a) and (b) |
| Article 2(1) | Article 2(1) |
| Article 2(4) | Article 2(2) |
| Article 3(1) | Article 3(1) |
| Article 3(2)(a) | Article 1(3)(a) |
| Article 3(2)(b) | Article 1(3)(b) |
| Article 3(2)(c) | Article 1(3)(c) |
| Article 3(2)(d) | - |
| Article 3(2)(e) | - |
| Article 3(2) subparagraphs 2 and 3 | Article 5 |
| Article 3(3) | Article 3(3) |
| Article 3(4) | Article 1(5)(b) |
| Article 4(1)(a) | Article 1(3)(e) |
| Article 4(1)(b) | Article 1(3)(f) |
| Article 4(1)(c) | Article 1(3)(g) |
| Article 4(1)(d) | Article 1(3)(h) |
| Article 4(1)(e) | Article 1(3)(i) |
| Article 4(1) subparagraphs 2 to 5 | - |
| Article 4(2)(a) | Article 1(4)(a) |
| Article 4(2)(b) | Article 1(4)(c) |
| Article 4(2)(c) | Article 1(4)(d) |
| Article 4(2)(d) | Article 1(4)(e) |
| Article 4(2)(e) | Article 1(4)(f) |
| Article 4(2)(f) | Article 1(4)(g) |
| Article 4(2)(g) | Article 1(4)(b) |
| Article 4(2)(h) | Article 1(4)(h) |
| Article 4(3) | Article 1(6) |
| Article 5(1) | Article 6(1) |
| Article 5(2) | Article 7 |
| Article 5(3) | Article 6(2) |
| Article 5(4) subparagraph 1 | Article 8(1) |
| Article 5(4) subparagraph 2 | Article 8(9) |
| Article 5(4) subparagraph 3 | Article 8(4) and Article 24(4) |
| Article 5(5) | Article 13(1) |
| Article 6(1) | Article 11(1) |
| Article 6(2) | Article 11(2) |
| Article 7(1) | Article 13(1) subparagraph 1 |
| Article 7(2)(a) | Article 13(1) subparagraph 2, point (a) |
| Article 7(2)(b) | Article 13(2) subparagraph 2, point (b) |
| Article 7(2)(c) | Article 13(2) subparagraph 2, point (c) |
| Article 7(2)(d) | Article 13(2) subparagraph 2, point (c) |
| Article 7(2)(e) | Article 15 |
| Article 7(2)(f) | Article 13(2) subparagraph 2, point (d) |
| Article 7(2)(g) | Article 14 |
| Article 7(3) | Article 13(3) |
| Article 7(4) | - |
| Article 8(1) | Article 17(1) |
| Article 8(2) | Article 17(2) |
| Article 8(3) | Article 17(3) |
| Article 8(3a) | Article 17(4) |
| Article 8(4) | Article 17(5) |
| Article 8(5) | - |
| Article 9(1) | Article 12(1) |
| Article 9(2) | Article 12(1) |
| Article 9(3) | Article 12(1) |
| Article 9(4) | Article 12(2) |
| Article 11(1) | Article 18(1) |
| Article 11(2) | Article 18(2) |
| Article 11(3) | Article 18(4) |
| Article 12(1) | Article 10(1) subparagraph 1 |
| Article 12(2) | Article 10(1) subparagraph 2 |
| Article 12(3) | - |
| Article 13(1) | Article 19(1) |
| Article 13(2) | Article 19(2) |
| Article 13(3) | Article 19(3) |
| Article 13(4) | Article 19(4) |
| Article 13(5) | Article 19(7) |
| Article 13(6) | Article 19(8) |
| Article 13(7) | Article 19(10) |
| Article 14(1) | Article 20(1) |
| Article 14(2) | Article 20(2) |
| Article 14(3) | - |
| Article 14(4) | Article 20(5) |
| Article 14(4a) | Article 20(6) |
| Article 14(5) | Article 20(8) |
| Article 14(6) | Article 20(9) |
| Article 14(7) | Article 20(10) |
| Article 14(8) | Article 20(11) |
| Article 15(1) | Article 21(1) |
| Article 15(2) | Article 21(2) |
| Article 15(3) | Article 21(3) |
| Article 15(4) | Article 21(4) |
| Article 15(5) | - |
| Article 15(6) | Article 21(5) |
| Article 15(7) | Article 21(6) |
| Article 16(1) | Article 22(1) |
| Article 16(2) | Article 22(2) |
| Article 16(3) | Article 22(6) |
| Article 17(1) | Article 23(1) |
| Article 17(2) | Article 23(2) |
| Article 18(1) | Article 24(1) |
| Article 18(2) | Article 24(2) |
| Article 18(3) subparagraph 1 | Article 24(3) |
| Article 18(3) subparagraph 2 | Article 20(5) subparagraph 3 and Article 20(6) |
| Article 18(4) | Article 24(6) |
| Article 19(1) | Article 25(1) |
| Article 19(2) | Article 25(2) |
| Article 19(3) | Article 25(3) |
| Article 19(4) | - |
| Article 20(1) | Article 27(1) |
| Article 20(2) | Article 27(2) |
| Article 20(3) | Article 27(3) |
| Article 21(1) | Article 29(1) |
| Article 21(1a) | Article 32(1) |
| Article 21(1b) | Article 32(2) |
| Article 21(2) | Article 29(2) |
| Article 21(3)(a) | Article 30(1)(a) |
| Article 21(3)(b) | Article 30(1)(b) |
| Article 21(3)(c) | Article 30(1)(c) |
| Article 21(3)(d) | Article 30(1)(d) |
| Article 21(3)(e) | Article 30(1)(e) |
| Article 21(3)(f) | Article 30(1)(f) |
| Article 21(3)(g) | Article 30(1)(g) |
| Article 21(3)(h) | Article 30(1)(h) |
| Article 21(3)(i) | Article 30(1)(i) |
| Article 21(3) subparagraph 2 | Article 30(1) subparagraph 2 |
| Article 21(4)(a) | Article 30(1)(l) |
| Article 21(4)(b) | Article 30(1)(m) |
| Article 21(4)(c) | - |
| Article 21(4)(d) | Article 30(1)(n) |
| Article 21(4) subparagraph 2 | Article 30(1) subparagraph 3 |
| Article 21(5) | Article 29(3) and Article 30(5) |
| Article 22(1) | Article 33(2) |
| Article 22(2) subparagraph 1 | Article 31(1) |
| Article 22(2) subparagraph 2 | - |
| Article 22(2) subparagraph 3 | Article 31(5) |
| Article 22(3) | - |
| Article 22(4) | Article 31(6) and (7) |
| Article 23(1) | Article 35(1) |
| Article 23(2) | Article 35(2) |
| Article 24 | Article 43 |
| Article 24a(1) | Article 42(2) |
| Article 24a(2) | Article 42(4) |
| Article 24a(3) | Article 42(1) |
| Article 24b | Article 42(3) |
| Article 24c | Article 42(5) |
| Article 25(1) | Article 36(1) |
| Article 25(2) | Article 40 |
| Article 26 | Article 38 |
| Article 27 | - |
| Article 28 | - |
| Article 29 | - |
| Article 30 | - |
| Article 31 | Article 46 |
| Article 32 | Article 47 |
| Article 33 | Article 47 |