

Prospectus Regulation

Chapter 1

Commission Delegated Regulation (EU) 2019/979

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

01/01/2021

- — 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

	Year	Year -1	Interim	Comparative interim from same period in prior year
*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

	Year	Year -1	Interim
*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

	Year	Year -1	Interim	Comparative interim from same period in prior year
*Net Cash flows from operating activities				
*Net Cash flows from financing activities				
*Net Cash flow from investing activities				