

**Prospectus Regulation**

## **Chapter 1**

# **Commission Delegated Regulation (EU) 2019/979**

ANNEX V SPECIAL PURPOSE  
VEHICLES ( SPVS ) ISSUING ASSET  
BACKED 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 SPVs in relation to asset backed securities

	Year	Year -1
*Net profit or loss		

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

	Year	Year -1
*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		