


**Prospectus Regulation**

## **Chapter 1**

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



## Article 1 Minimum content of the key financial information in the summary of a prospectus

(1) The key financial information in the summary of a prospectus shall be made up of the financial information laid down in the Annexes to Commission Delegated Regulation 2019/980.

(2) Where any information referred to in the relevant tables set out in Annexes I to VI to this Regulation is not included in the financial statements of the issuer, the issuer shall disclose a corresponding item from its financial statements instead.

(3) The issuer may include additional line items or alternative performance measures in the summary of a prospectus where these are key financial information on the issuer or on the securities being offered or admitted to trading on a regulated market. For the purposes of the first sentence, alternative performance measures shall be financial measures of historical or future financial performance, financial position or cash flows, other than financial measures defined in the applicable financial reporting framework.

(4) Issuers who do not fall under any of the types of issuers identified in Articles 2 to 8 shall present the key financial information referred to in the tables that they consider correspond most closely to the type of securities issued.

(5) The key financial information shall be presented for the number of years required by Delegated Regulation 2019/980 for the type of issuance and the type of securities being issued.