

Chapter 1

Commission Delegated Regulation (EU) 2019/979



Article 9 Format of the key financial
information in the summary of a prospectus

(1) The key financial information shall be presented in tabular format in accordance with the tables of Annexes I to VI to this Regulation.

(2) Any historical financial information in the summary of a prospectus, which is not extracted from the financial statements, shall be identified as such.

(3) Where pro forma information to be included in the summary of a prospectus affects the key financial information referred to in the relevant table of Annexes I to VI to this Regulation, that pro forma information shall be presented in additional columns in the tables set out in Annexes I to VI to this Regulation or as a separate table. Where necessary for its understanding, the pro forma information shall be accompanied by a brief explanation of the figures presented in the additional columns or separate table.

Where in the case of a significant gross change only qualitative information is included in the prospectus, a statement to that effect shall be included in the summary of that prospectus.

(4) Where the issuer has a complex financial history as set out in Article 18 of Delegated Regulation 2019/980, the key financial information in the summary of the prospectus shall be presented in a manner consistent with the prospectus and using the relevant tables in Annexes I to VI to this Regulation.