

Commission regulation (EC) No 809/2004 of 29 April 2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards information contained in prospectuses as well as the format, incorporation by reference and publication of such prospectuses and dissemination of advertisements (Text with EEA relevance) (repealed)

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Status: Point in time view as at 01/01/2009.

*Changes to legislation: There are currently no known outstanding effects for the
Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)*

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Status: Point in time view as at 01/01/2009.

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ANNEX I

Minimum Disclosure Requirements for the Share Registration Document (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the Registration...
 - 1.2. A declaration by those responsible for the registration document that,...
2. STATUTORY AUDITORS
 - 2.1. Names and addresses of the issuer's auditors for the period...
 - 2.2. If auditors have resigned, been removed or not been re-appointed...
3. SELECTED FINANCIAL INFORMATION
 - 3.1. Selected historical financial information regarding the issuer, presented for each...
 - 3.2. If selected financial information for interim periods is provided, comparative...
4. RISK FACTORS
5. INFORMATION ABOUT THE ISSUER
 - 5.1. History and development of the issuer
 - 5.1.1. The legal and commercial name of the issuer
 - 5.1.2. The place of registration of the issuer and its registration...
 - 5.1.3. The date of incorporation and the length of life...
 - 5.1.4. The domicile and legal form of the issuer, the legislation...
 - 5.1.5. The important events in the development of the issuer's business....
 - 5.2. Investments
 - 5.2.1. A description, (including the amount) of the issuer's principal investments...
 - 5.2.2. A description of the issuer's principal investments that are in...
 - 5.2.3. Information concerning the issuer's principal future investments on which its...
6. BUSINESS OVERVIEW
 - 6.1. Principal Activities
 - 6.1.1. A description of, and key factors relating to, the nature...
 - 6.1.2. An indication of any significant new products and/or services that...
 - 6.2. Principal Markets
 - 6.3. Where the information given pursuant to items 6.1 and 6.2 has been...
 - 6.4. If material to the issuer's business or profitability, a summary...
 - 6.5. The basis for any statements made by the issuer regarding...
7. ORGANISATIONAL STRUCTURE
 - 7.1. If the issuer is part of a group, a brief...
 - 7.2. A list of the issuer's significant subsidiaries, including name, country...
8. PROPERTY, PLANTS AND EQUIPMENT
 - 8.1. Information regarding any existing or planned material tangible fixed assets,...
 - 8.2. A description of any environmental issues that may affect the...
9. OPERATING AND FINANCIAL REVIEW
 - 9.1. Financial Condition
 - 9.2. Operating Results

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- 9.2.1. Information regarding significant factors, including unusual or infrequent events or...
 - 9.2.2. Where the financial statements disclose material changes in net sales...
 - 9.2.3. Information regarding any governmental, economic, fiscal, monetary or political policies...
10. CAPITAL RESOURCES
- 10.1. Information concerning the issuer's capital resources (both short and long...
 - 10.2. An explanation of the sources and amounts of and a...
 - 10.3. Information on the borrowing requirements and funding structure of the...
 - 10.4. Information regarding any restrictions on the use of capital resources...
 - 10.5. Information regarding the anticipated sources of funds needed to fulfil...
11. RESEARCH AND DEVELOPMENT, PATENTS AND LICENCES
12. TREND INFORMATION
- 12.1. The most significant recent trends in production, sales and inventory,...
 - 12.2. Information on any known trends, uncertainties, demands, commitments or events...
13. PROFIT FORECASTS OR ESTIMATES
- 13.1. A statement setting out the principal assumptions upon which the...
 - 13.2. A report prepared by independent accountants or auditors stating that...
 - 13.3. The profit forecast or estimate must be prepared on a...
 - 13.4. If a profit forecast in a prospectus has been published...
14. ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES AND SENIOR MANAGEMENT
- 14.1. Names, business addresses and functions in the issuer of the...
 - 14.2. Administrative, Management, and Supervisory bodies' and Senior Management conflicts of...
15. REMUNERATION AND BENEFITS
- 15.1. The amount of remuneration paid (including any contingent or deferred...
 - 15.2. The total amounts set aside or accrued by the issuer...
16. BOARD PRACTICES
- 16.1. Date of expiration of the current term of office, if...
 - 16.2. Information about members of the administrative, management or supervisory bodies'...
 - 16.3. Information about the issuer's audit committee and remuneration committee, including...
 - 16.4. A statement as to whether or not the issuer complies...
17. EMPLOYEES
- 17.1. Either the number of employees at the end of the...
 - 17.2. Shareholdings and stock options
 - 17.3. Description of any arrangements for involving the employees in the...
18. MAJOR SHAREHOLDERS
- 18.1. In so far as is known to the issuer, the...
 - 18.2. Whether the issuer's major shareholders have different voting rights, or...
 - 18.3. To the extent known to the issuer, state whether the...

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- 18.4. A description of any arrangements, known to the issuer, the...
19. RELATED PARTY TRANSACTIONS
20. FINANCIAL INFORMATION CONCERNING THE ISSUER'S ASSETS AND LIABILITIES, FINANCIAL POSITION...
 - 20.1. Historical Financial Information
 - 20.2. Pro forma financial information
 - 20.3. Financial statements
 - 20.4. Auditing of historical annual financial information
 - 20.4.1. A statement that the historical financial information has been audited...
 - 20.4.2. Indication of other information in the registration document which has...
 - 20.4.3. Where financial data in the registration document is not extracted...
 - 20.5. Age of latest financial information
 - 20.5.1. The last year of audited financial information may not be...
 - 20.6. Interim and other financial information
 - 20.6.1. If the issuer has published quarterly or half yearly financial...
 - 20.6.2. If the registration document is dated more than nine months...
 - 20.7. Dividend policy
 - 20.7.1. The amount of the dividend per share for each financial...
 - 20.8. Legal and arbitration proceedings
 - 20.9. Significant change in the issuer's financial or trading position
21. ADDITIONAL INFORMATION
 - 21.1. Share Capital
 - 21.1.1. The amount of issued capital, and for each class of...
 - 21.1.2. If there are shares not representing capital, state the number...
 - 21.1.3. The number, book value and face value of shares in...
 - 21.1.4. The amount of any convertible securities, exchangeable securities or securities...
 - 21.1.5. Information about and terms of any acquisition rights and or...
 - 21.1.6. Information about any capital of any member of the group...
 - 21.1.7. A history of share capital, highlighting information about any changes,...
 - 21.2. Memorandum and Articles of Association
 - 21.2.1. A description of the issuer's objects and purposes and where...
 - 21.2.2. A summary of any provisions of the issuer's articles of...
 - 21.2.3. A description of the rights, preferences and restrictions attaching to...
 - 21.2.4. A description of what action is necessary to change the...
 - 21.2.5. A description of the conditions governing the manner in which...
 - 21.2.6. A brief description of any provision of the issuer's articles...
 - 21.2.7. An indication of the articles of association, statutes, charter or...
 - 21.2.8. A description of the conditions imposed by the memorandum and...
22. MATERIAL CONTRACTS
23. THIRD PARTY INFORMATION AND STATEMENT BY EXPERTS AND DECLARATIONS OF...
 - 23.1. Where a statement or report attributed to a person as...
 - 23.2. Where information has been sourced from a third party, provide...
24. DOCUMENTS ON DISPLAY

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25. INFORMATION ON HOLDINGS

ANNEX II

Pro forma financial information building block

1. The pro forma information must include a description of the...
2. In order to present pro forma financial information, a balance...
3. Pro forma financial information must normally be presented in columnar...
4. The pro forma information must be prepared in a manner...
5. Pro forma information may only be published in respect of:...
6. Pro forma adjustments related to the pro forma financial information...
7. The report prepared by the independent accountants or auditors must...

ANNEX III

Minimum disclosure requirements for the share securities note (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the prospectus...
 - 1.2. A declaration by those responsible for the prospectus that, having...
2. RISK FACTORS
3. KEY INFORMATION
 - 3.1. Working capital Statement
 - 3.2. Capitalisation and indebtedness
 - 3.3. Interest of natural and legal persons involved in the issue/offer...
 - 3.4. Reasons for the offer and use of proceeds
4. INFORMATION CONCERNING THE SECURITIES TO BE OFFERED/
ADMITTED TO TRADING
 - 4.1. A description of the type and the class of the...
 - 4.2. Legislation under which the securities have been created.
 - 4.3. An indication whether the securities are in registered form or...
 - 4.4. Currency of the securities issue.
 - 4.5. A description of the rights attached to the securities, including...
 - 4.6. In the case of new issues, a statement of the...
 - 4.7. In the case of new issues, the expected issue date...
 - 4.8. A description of any restrictions on the free transferability of...
 - 4.9. An indication of the existence of any mandatory takeover bids...
 - 4.10. An indication of public takeover bids by third parties in...
 - 4.11. In respect of the country of registered office of the...
5. TERMS AND CONDITIONS OF THE OFFER
 - 5.1. Conditions, offer statistics, expected timetable and action required to apply...

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- 5.1.1. Conditions to which the offer is subject.
 - 5.1.2. Total amount of the issue/offer, distinguishing the securities offered for...
 - 5.1.3. The time period, including any possible amendments, during which the...
 - 5.1.4. An indication of when, and under which circumstances, the offer...
 - 5.1.5. A description of the possibility to reduce subscriptions and the...
 - 5.1.6. Details of the minimum and/or maximum amount of application (whether...
 - 5.1.7. An indication of the period during which an application may...
 - 5.1.8. Method and time limits for paying up the securities and...
 - 5.1.9. A full description of the manner and date in which...
 - 5.1.10. The procedure for the exercise of any right of pre-emption,...
 - 5.2. Plan of distribution and allotment
 - 5.2.1. The various categories of potential investors to which the securities...
 - 5.2.2. To the extent known to the issuer, an indication of...
 - 5.2.3. Pre-allotment disclosure:
 - 5.2.4. Process for notification to applicants of the amount allotted and...
 - 5.2.5. Over-allotment and ' green shoe ' :
 - 5.3. Pricing
 - 5.3.1. An indication of the price at which the securities will...
 - 5.3.2. Process for the disclosure of the offer price.
 - 5.3.3. If the issuer's equity holders have pre-emptive purchase rights and...
 - 5.3.4. Where there is or could be a material disparity between...
 - 5.4. Placing and Underwriting
 - 5.4.1. Name and address of the coordinator(s) of the global offer...
 - 5.4.2. Name and address of any paying agents and depository agents...
 - 5.4.3. Name and address of the entities agreeing to underwrite the...
 - 5.4.4. When the underwriting agreement has been or will be reached...
6. **ADMISSION TO TRADING AND DEALING ARRANGEMENTS**
- 6.1. An indication as to whether the securities offered are or...
 - 6.2. All the regulated markets or equivalent markets on which, to...
 - 6.3. If simultaneously or almost simultaneously with the creation of the...
 - 6.4. Details of the entities which have a firm commitment to...
 - 6.5. Stabilisation: where an issuer or a selling shareholder has granted...
 - 6.5.1. The fact that stabilisation may be undertaken, that there is...
 - 6.5.2. The beginning and the end of the period during which...
 - 6.5.3. The identity of the stabilisation manager for each relevant jurisdiction...
 - 6.5.4. The fact that stabilisation transactions may result in a market...
7. **SELLING SECURITIES HOLDERS**
- 7.1. Name and business address of the person or entity offering...
 - 7.2. The number and class of securities being offered by each...
 - 7.3. Lock-up agreements
8. **EXPENSE OF THE ISSUE/OFFER**
- 8.1. The total net proceeds and an estimate of the total...
9. **DILUTION**
- 9.1. The amount and percentage of immediate dilution resulting from the...
 - 9.2. In the case of a subscription offer to existing equity...

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10. ADDITIONAL INFORMATION
 - 10.1. If advisors connected with an issue are mentioned in the...
 - 10.2. An indication of other information in the Securities Note which...
 - 10.3. Where a statement or report attributed to a person as...
 - 10.4. Where information has been sourced from a third party, provide...

ANNEX IV

Minimum disclosure requirements for the debt and derivative securities registration document (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the registration...
 - 1.2. A declaration by those responsible for the registration document that,...
2. STATUTORY AUDITORS
 - 2.1. Names and addresses of the issuer's auditors for the period...
 - 2.2. If auditors have resigned, been removed or not been re-appointed...
3. SELECTED FINANCIAL INFORMATION
 - 3.1. Selected historical financial information regarding the issuer, presented, for each...
 - 3.2. If selected financial information for interim periods is provided, comparative...
4. RISK FACTORS
5. INFORMATION ABOUT THE ISSUER
 - 5.1. History and development of the Issuer
 - 5.1.1. the legal and commercial name of the issuer;
 - 5.1.2. the place of registration of the issuer and its registration...
 - 5.1.3. the date of incorporation and the length of life of...
 - 5.1.4. the domicile and legal form of the issuer, the legislation...
 - 5.1.5. any recent events particular to the issuer which are to...
 - 5.2. Investments
 - 5.2.1. A description of the principal investments made since the date...
 - 5.2.2. Information concerning the issuer's principal future investments, on which its...
 - 5.2.3. Information regarding the anticipated sources of funds needed to fulfil...
6. BUSINESS OVERVIEW
 - 6.1. Principal activities
 - 6.1.1. A description of the issuer's principal activities stating the main...
 - 6.1.2. an indication of any significant new products and/or activities.
 - 6.2. Principal markets
 - 6.3. The basis for any statements made by the issuer regarding...
7. ORGANISATIONAL STRUCTURE
 - 7.1. If the issuer is part of a group, a brief...
 - 7.2. If the issuer is dependent upon other entities within the...
8. TREND INFORMATION

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- 8.1. Include a statement that there has been no material adverse...
- 8.2. Information on any known trends, uncertainties, demands, commitments or events...
9. PROFIT FORECASTS OR ESTIMATES
 - 9.1. A statement setting out the principal assumptions upon which the...
 - 9.2. A report prepared by independent accountants or auditors must be...
 - 9.3. The profit forecast or estimate must be prepared on a...
10. ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES
 - 10.1. Names, business addresses and functions in the issuer of the...
 - 10.2. Administrative, Management, and Supervisory bodies' conflicts of interests
11. BOARD PRACTICES
 - 11.1. Details relating to the issuer's audit committee, including the names...
 - 11.2. A statement as to whether or not the issuer complies...
12. MAJOR SHAREHOLDERS
 - 12.1. To the extent known to the issuer, state whether the...
 - 12.2. A description of any arrangements, known to the issuer, the...
13. FINANCIAL INFORMATION CONCERNING THE ISSUER'S ASSETS AND LIABILITIES, FINANCIAL POSITION...
 - 13.1. Historical Financial Information
 - 13.2. Financial statements
 - 13.3. Auditing of historical annual financial information
 - 13.3.1. A statement that the historical financial information has been audited...
 - 13.3.2. An indication of other information in the registration document which...
 - 13.3.3. Where financial data in the registration document is not extracted...
 - 13.4. Age of latest financial information
 - 13.4.1. The last year of audited financial information may not be...
 - 13.5. Interim and other financial information
 - 13.5.1. If the issuer has published quarterly or half yearly financial...
 - 13.5.2. If the registration document is dated more than nine months...
 - 13.6. Legal and arbitration proceedings
 - 13.7. Significant change in the issuer's financial or trading position
14. ADDITIONAL INFORMATION
 - 14.1. Share Capital
 - 14.1.1. The amount of the issued capital, the number and classes...
 - 14.2. Memorandum and Articles of Association
 - 14.2.1. The register and the entry number therein, if applicable, and...
15. MATERIAL CONTRACTS
16. THIRD PARTY INFORMATION AND STATEMENT BY EXPERTS AND DECLARATIONS OF...
 - 16.1. Where a statement or report attributed to a person as...
 - 16.2. Where information has been sourced from a third party, provide...
17. DOCUMENTS ON DISPLAY

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ANNEX V

Minimum disclosure requirements for the securities note related to debt securities (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the prospectus...
 - 1.2. A declaration by those responsible for the prospectus that, having...
2. RISK FACTORS
 - 2.1. Prominent disclosure of risk factors that are material to the...
3. KEY INFORMATION
 - 3.1. Interest of natural and legal persons involved in the issue/offer...
 - 3.2. Reasons for the offer and use of proceeds
4. INFORMATION CONCERNING THE SECURITIES TO BE OFFERED/
ADMITTED TO TRADING
 - 4.1. A description of the type and the class of the...
 - 4.2. Legislation under which the securities have been created.
 - 4.3. An indication of whether the securities are in registered form...
 - 4.4. Currency of the securities issue.
 - 4.5. Ranking of the securities being offered and/or admitted to trading,...
 - 4.6. A description of the rights attached to the securities, including...
 - 4.7. The nominal interest rate and provisions relating to interest payable...
 - 4.8. Maturity date and arrangements for the amortisation of the loan,...
 - 4.9. An indication of yield. Describe the method whereby that yield...
 - 4.10. Representation of debt security holders including an identification of the...
 - 4.11. In the case of new issues, a statement of the...
 - 4.12. In the case of new issues, the expected issue date...
 - 4.13. A description of any restrictions on the free transferability of...
 - 4.14. In respect of the country of registered office of the...
5. TERMS AND CONDITIONS OF THE OFFER
 - 5.1. Conditions, offer statistics, expected timetable and action required to apply...
 - 5.1.1. Conditions to which the offer is subject.
 - 5.1.2. Total amount of the issue/offer; if the amount is not...
 - 5.1.3. The time period, including any possible amendments, during which the...
 - 5.1.4. A description of the possibility to reduce subscriptions and the...
 - 5.1.5. Details of the minimum and/or maximum amount of application, (whether...
 - 5.1.6. Method and time limits for paying up the securities and...
 - 5.1.7. A full description of the manner and date in which...
 - 5.1.8. The procedure for the exercise of any right of pre-emption,...
 - 5.2. Plan of distribution and allotment
 - 5.2.1. The various categories of potential investors to which the securities...
 - 5.2.2. Process for notification to applicants of the amount allotted and...
 - 5.3. Pricing
 - 5.3.1. An indication of the expected price at which the securities...
 - 5.4. Placing and Underwriting
 - 5.4.1. Name and address of the co-ordinator(s) of the global offer...
 - 5.4.2. Name and address of any paying agents and depository agents...
 - 5.4.3. Name and address of the entities agreeing to underwrite the...

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5.4.4. When the underwriting agreement has been or will be reached....

6. ADMISSION TO TRADING AND DEALING ARRANGEMENTS
 - 6.1. An indication as to whether the securities offered are or...
 - 6.2. All the regulated markets or equivalent markets on which, to...
 - 6.3. Name and address of the entities which have a firm...
7. ADDITIONAL INFORMATION
 - 7.1. If advisors connected with an issue are mentioned in the...
 - 7.2. An indication of other information in the Securities Note which...
 - 7.3. Where a statement or report attributed to a person as...
 - 7.4. Where information has been sourced from a third party, provide...
 - 7.5. Credit ratings assigned to an issuer or its debt securities...

ANNEX VI

Minimum disclosure requirements for guarantees

1. Nature of the Guarantee
2. Scope of the Guarantee
3. Information to be disclosed about the guarantor
4. Documents on display

ANNEX VII

Minimum disclosure requirements for asset-backed securities registration document (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the registration...
 - 1.2. A declaration by those responsible for the registration document that,...
2. STATUTORY AUDITORS
 - 2.1. Names and addresses of the issuer's auditors for the period...
3. RISK FACTORS
 - 3.1. The document must prominently disclose risk factors in a section...
4. INFORMATION ABOUT THE ISSUER:
 - 4.1. A statement whether the issuer has been established as a...
 - 4.2. The legal and commercial name of the issuer;
 - 4.3. The place of registration of the issuer and its registration...
 - 4.4. The date of incorporation and the length of life of...
 - 4.5. The domicile and legal form of the issuer, the legislation...
 - 4.6. Description of the amount of the issuer's authorised and issued...
5. BUSINESS OVERVIEW
 - 5.1. A brief description of the issuer's principal activities.
 - 5.2. A global overview of the parties to the securitisation program...

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6. ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES
 - 6.1. Names, business addresses and functions in the issuer of the...
7. MAJOR SHAREHOLDERS
 - 7.1. To the extent known to the issuer, state whether the...
8. FINANCIAL INFORMATION CONCERNING THE ISSUER'S ASSETS AND LIABILITIES, FINANCIAL POSITION,...
 - 8.1. Where, since the date of incorporation or establishment, an issuer...
 - 8.2. Historical Financial Information
 - 8.2a This paragraph may be used only for issues of asset...
 - 8.3. Legal and arbitration proceedings
 - 8.4. Material adverse change in the issuer's financial position
9. THIRD PARTY INFORMATION AND STATEMENT BY EXPERTS AND DECLARATIONS OF...
 - 9.1. Where a statement or report attributed to a person as...
 - 9.2. Where information has been sourced from a third party, provide...
10. DOCUMENTS ON DISPLAY
 - 10.1. A statement that for the life of the registration document...

ANNEX VIII

Minimum disclosure requirements for the asset-backed securities additional building block

1. THE SECURITIES
 - 1.1. The minimum denomination of an issue.
 - 1.2. Where information is disclosed about an undertaking/obligor which is not...
2. THE UNDERLYING ASSETS
 - 2.1. Confirmation that the securitised assets backing the issue have characteristics...
 - 2.2. In respect of a pool of discrete assets backing the...
 - 2.2.1. The legal jurisdiction by which the pool of assets is...
 - 2.2.2. In the case of a small number of easily identifiable...
 - 2.2.3. the legal nature of the assets;
 - 2.2.4. the expiry or maturity date(s) of the assets;
 - 2.2.5. the amount of the assets;
 - 2.2.6. loan to value ratio or level of collateralisation;
 - 2.2.7. the method of origination or creation of the assets, and...
 - 2.2.8. an indication of significant representations and collaterals given to the...
 - 2.2.9. any rights to substitute the assets and a description of...
 - 2.2.10. a description of any relevant insurance policies relating to the...
 - 2.2.11. Where the assets comprise obligations of 5 or fewer obligors...
 - 2.2.12. If a relationship exists that is material to the issue,...
 - 2.2.13. Where the assets comprise obligations that are not traded on...
 - 2.2.14. Where the assets comprise equity securities that are admitted to...
 - 2.2.15. Where more than ten (10) per cent of the assets...
 - 2.2.16. Where a material portion of the assets are secured on...
 - 2.3. In respect of an actively managed pool of assets backing...
 - 2.3.1. equivalent information to that contained in items 2.1 and 2.2 to allow...

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)

- 2.3.2. the parameters within which investments can be made, the name...
- 2.4. Where an issuer proposes to issue further securities backed by...
- 3. STRUCTURE AND CASH FLOW
 - 3.1. Description of the structure of the transaction, including, if necessary,...
 - 3.2. Description of the entities participating in the issue and description...
 - 3.3. Description of the method and date of the sale, transfer,...
 - 3.4. An explanation of the flow of funds including:
 - 3.4.1. how the cash flow from the assets will meet the...
 - 3.4.2. information on any credit enhancements, an indication of where material...
 - 3.4.3. without prejudice to item 3.4.2, details of any subordinated debt finance;...
 - 3.4.4. an indication of any investment parameters for the investment of...
 - 3.4.5. how payments are collected in respect of the assets;
 - 3.4.6. the order of priority of payments made by the issuer...
 - 3.4.7. details of any other arrangements upon which payments of interest...
 - 3.5. the name, address and significant business activities of the originators...
 - 3.6. Where the return on, and/or repayment of the security is...
 - 3.7. the name, address and significant business activities of the administrator,...
 - 3.8. the names and addresses and brief description of:
- 4. POST ISSUANCE REPORTING
 - 4.1. Indication in the prospectus whether or not it intends to...

ANNEX IX

Minimum disclosure requirements for the debt and derivative securities registration document (schedule)

- 1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the registration...
 - 1.2. A declaration by those responsible for the registration document that,...
- 2. STATUTORY AUDITORS
 - 2.1. Names and addresses of the issuer's auditors for the period...
 - 2.2. If auditors have resigned, been removed or not been re-appointed...
- 3. RISK FACTORS
 - 3.1. Prominent disclosure of risk factors that may affect the issuer's...
- 4. INFORMATION ABOUT THE ISSUER
 - 4.1. History and development of the Issuer
 - 4.1.1. the legal and commercial name of the issuer;
 - 4.1.2. the place of registration of the issuer and its registration...
 - 4.1.3. the date of incorporation and the length of life of...
 - 4.1.4. the domicile and legal form of the issuer, the legislation...
 - 4.1.5. any recent events particular to the issuer and which are...
- 5. BUSINESS OVERVIEW
 - 5.1. Principal activities:
 - 5.1.1. A brief description of the issuer's principal activities stating the...

Status: Point in time view as at 01/01/2009.

*Changes to legislation: There are currently no known outstanding effects for the
Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)*

- 5.1.2. The basis for any statements in the registration document made...
6. ORGANISATIONAL STRUCTURE
- 6.1. If the issuer is part of a group, a brief...
- 6.2. If the issuer is dependent upon other entities within the...
7. TREND INFORMATION
- 7.1. Include a statement that there has been no material adverse...
8. PROFIT FORECASTS OR ESTIMATES
- 8.1. A statement setting out the principal assumptions upon which the...
- 8.2. Any profit forecast set out in the registration document must...
- 8.3. The profit forecast or estimate must be prepared on a...
9. ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES
- 9.1. Names, business addresses and functions in the issuer of the...
- 9.2. Administrative, Management, and Supervisory bodies' conflicts of interests
10. MAJOR SHAREHOLDERS
- 10.1. To the extent known to the issuer, state whether the...
- 10.2. A description of any arrangements, known to the issuer, the...
11. FINANCIAL INFORMATION CONCERNING THE ISSUER'S ASSETS AND LIABILITIES, FINANCIAL POSITION...
- 11.1. Historical Financial Information
- 11.2. Financial statements
- 11.3. Auditing of historical annual financial information
- 11.3.1. A statement that the historical financial information has been audited...
- 11.3.2. An indication of other information in the registration document which...
- 11.3.3. Where financial data in the registration document is not extracted...
- 11.4. Age of latest financial information
- 11.4.1. The last year of audited financial information may not be...
- 11.5. Legal and arbitration proceedings
- 11.6. Significant change in the issuer's financial or trading position
12. MATERIAL CONTRACTS
13. THIRD PARTY INFORMATION AND STATEMENT BY EXPERTS AND DECLARATIONS OF...
- 13.1. Where a statement or report attributed to a person as...
- 13.2. Third party information
14. DOCUMENTS ON DISPLAY

ANNEX X

Minimum disclosure requirements for the depository receipts issued over shares (schedule)

1. PERSONS RESPONSIBLE
- 1.1. All persons responsible for the information given in the prospectus...
- 1.2. A declaration by those responsible for the prospectus that, having...

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)

2. STATUTORY AUDITORS
 - 2.1. Names and addresses of the issuer's auditors for the period...
 - 2.2. If auditors have resigned, been removed or not been re-appointed...
3. SELECTED FINANCIAL INFORMATION
 - 3.1. Selected historical financial information regarding the issuer, presented for each...
 - 3.2. If selected financial information for interim periods is provided, comparative...
4. RISK FACTORS
5. INFORMATION ABOUT THE ISSUER
 - 5.1. History and development of the issuer
 - 5.1.1. the legal and commercial name of the issuer;
 - 5.1.2. the place of registration of the issuer and its registration...
 - 5.1.3. the date of incorporation and the length of life of...
 - 5.1.4. the domicile and legal form of the issuer, the legislation...
 - 5.1.5. the important events in the development of the issuer's business....
 - 5.2. Investments
 - 5.2.1. A description, (including the amount) of the issuer's principal investments...
 - 5.2.2. A description of the issuer's principal investments that are currently...
 - 5.2.3. Information concerning the issuer's principal future investments on which its...
6. BUSINESS OVERVIEW
 - 6.1. Principal Activities
 - 6.1.1. A description of, and key factors relating to, the nature...
 - 6.1.2. An indication of any significant new products and/or services that...
 - 6.2. Principal Markets
 - 6.3. Where the information given pursuant to items 6.1 and 6.2 has been...
 - 6.4. If material to the issuer's business or profitability, disclose summary...
 - 6.5. The basis for any statements made by the issuer regarding...
7. ORGANISATIONAL STRUCTURE
 - 7.1. If the issuer is part of a group, a brief...
 - 7.2. A list of the issuer's significant subsidiaries, including name, country...
8. PROPERTY, PLANTS AND EQUIPMENT
 - 8.1. Information regarding any existing or planned material tangible fixed assets,...
 - 8.2. A description of any environmental issues that may affect the...
9. OPERATING AND FINANCIAL REVIEW
 - 9.1. Financial condition
 - 9.2. Operating results
 - 9.2.1. Information regarding significant factors, including unusual or infrequent events or...
 - 9.2.2. Where the financial statements disclose material changes in net sales...
 - 9.2.3. Information regarding any governmental, economic, fiscal, monetary or political policies...
10. CAPITAL RESOURCES
 - 10.1. Information concerning the issuer's capital resources (both short and long...

Status: Point in time view as at 01/01/2009.

*Changes to legislation: There are currently no known outstanding effects for the
Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)*

- 10.2. An explanation of the sources and amounts of and a...
 - 10.3. Information on the borrowing requirements and funding structure of the...
 - 10.4. Information regarding any restrictions on the use of capital resources...
 - 10.5. Information regarding the anticipated sources of funds needed to fulfil...
11. RESEARCH AND DEVELOPMENT, PATENTS AND LICENCES
12. TREND INFORMATION
 - 12.1. The most significant recent trends in production, sales and inventory,...
 - 12.2. Information on any known trends, uncertainties, demands, commitments or events...
13. PROFIT FORECASTS OR ESTIMATES
 - 13.1. A statement setting out the principal assumptions upon which the...
 - 13.2. A report prepared by independent accountants or auditors stating that...
 - 13.3. The profit forecast or estimate prepared on a basis comparable...
 - 13.4. If the issuer has published a profit forecast in a...
14. ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES AND SENIOR MANAGEMENT
 - 14.1. Names, business addresses and functions in the issuer of the...
 - 14.2. Administrative, Management, and Supervisory bodies' and Senior Management conflicts of...
15. REMUNERATION AND BENEFITS
 - 15.1. The amount of remuneration paid (including any contingent or deferred...
 - 15.2. The total amounts set aside or accrued by the issuer...
16. BOARD PRACTICES
 - 16.1. Date of expiration of the current term of office, if...
 - 16.2. Information about members of the administrative, management or supervisory bodies'...
 - 16.3. Information about the issuer's audit committee and remuneration committee, including...
 - 16.4. A statement as to whether or not the issuer complies...
17. EMPLOYEES
 - 17.1. Either the number of employees at the end of the...
 - 17.2. Shareholdings and stock options
 - 17.3. Description of any arrangements for involving the employees in the...
18. MAJOR SHAREHOLDERS
 - 18.1. In so far as is known to the issuer, the...
 - 18.2. Whether the issuer's major shareholders have different voting rights, or...
 - 18.3. To the extent known to the issuer, state whether the...
 - 18.4. A description of any arrangements, known to the issuer, the...
19. RELATED PARTY TRANSACTIONS
20. FINANCIAL INFORMATION CONCERNING THE ISSUER'S ASSETS AND LIABILITIES, FINANCIAL POSITION...
 - 20.1. Historical financial information
 - 20.1a This paragraph may be used only for issues of depository...

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)

- 20.2. Financial statements
 - 20.3. Auditing of historical annual financial information
 - 20.3.1. A statement that the historical financial information has been audited....
 - 20.3.2. Indication of other information in the prospectus which has been...
 - 20.3.3. Where financial data in the prospectus is not extracted from...
 - 20.4. Age of latest financial information
 - 20.4.1. The last year of audited financial information may not be...
 - 20.5. Interim and other financial information
 - 20.5.1. If the issuer has published quarterly or half yearly financial...
 - 20.5.2. If the prospectus is dated more than nine months after...
 - 20.6. Dividend policy
 - 20.6.1. The amount of the dividend per share for each financial...
 - 20.7. Legal and arbitration proceedings
 - 20.8. Significant change in the issuer's financial or trading position
21. ADDITIONAL INFORMATION
- 21.1. Share capital
 - 21.1.1. The amount of issued capital, and for each class of...
 - 21.1.2. If there are shares not representing capital, state the number...
 - 21.1.3. The number, book value and face value of shares in...
 - 21.1.4. The amount of any convertible securities, exchangeable securities or securities...
 - 21.1.5. Information about and terms of any acquisition rights and or...
 - 21.1.6. Information about any capital of any member of the group...
 - 21.1.7. A history of share capital, highlighting information about any changes,...
 - 21.2. Memorandum and Articles of Association
 - 21.2.1. A description of the issuer's objects and purposes and where...
 - 21.2.2. A summary of any provisions of the issuer's articles of...
 - 21.2.3. A description of the rights, preferences and restrictions attaching to...
 - 21.2.4. A description of what action is necessary to change the...
 - 21.2.5. A description of the conditions governing the manner in which...
 - 21.2.6. A brief description of any provision of the issuer's articles...
 - 21.2.7. An indication of the articles of association, statutes, charter or...
 - 21.2.8. A description of the conditions imposed by the memorandum and...
22. MATERIAL CONTRACTS
23. THIRD PARTY INFORMATION, STATEMENT BY EXPERTS AND DECLARATIONS OF ANY...
- 23.1. Where a statement or report attributed to a person as...
 - 23.2. Where information has been sourced from a third party, provide...
24. DOCUMENTS ON DISPLAY
25. INFORMATION ON HOLDINGS
- 25.1. Information relating to the undertakings in which the issuer holds...
26. INFORMATION ABOUT THE ISSUER OF THE DEPOSITORY RECEIPTS
- 26.1. Name, registered office and principal administrative establishment if different from...
 - 26.2. Date of incorporation and length of life of the issuer,...
 - 26.3. Legislation under which the issuer operates and legal form which...

Status: Point in time view as at 01/01/2009.

*Changes to legislation: There are currently no known outstanding effects for the
Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)*

27. INFORMATION ABOUT THE UNDERLYING SHARES
- 27.1. A description of the type and the class of the...
 - 27.2. Legislation under which the underlying shares have been created.
 - 27.3. An indication whether the underlying shares are in registered form...
 - 27.4. Currency of the underlying shares.
 - 27.5. A description of the rights, including any limitations of these,...
 - 27.6. Dividend rights:
 - 27.7. Voting rights
 - 27.8. The issue date of the underlying shares if new underlying...
 - 27.9. If new underlying shares are being created for the issue...
 - 27.10. A description of any restrictions on the free transferability of...
 - 27.11. In respect of the country of registered office of the...
 - 27.12. An indication of the existence of any mandatory takeover bids...
 - 27.13. An indication of public takeover bids by third parties in...
 - 27.14. Lock up agreements:
 - 27.15. Information about selling share holders if any
 - 27.15.1. Name and business address of the person or entity offering...
 - 27.16. Dilution
 - 27.16.1. Amount and percentage of immediate dilution resulting from the offer...
 - 27.16.2. In the case of a subscription offer of the depository...
 - 27.17. Additional information where there is a simultaneous or almost simultaneous...
 - 27.17.1. If simultaneously or almost simultaneously with the creation of the...
 - 27.17.2. Disclose all regulated markets or equivalent markets on which, to...
 - 27.17.3. To the extent known to the issuer of the depository...
28. INFORMATION REGARDING THE DEPOSITORY RECEIPTS
- 28.1. A description of the type and class of depository receipts...
 - 28.2. Legislation under which the depository receipts have been created.
 - 28.3. An indication whether the depository receipts are in registered or...
 - 28.4. Currency of the depository receipts.
 - 28.5. Describe the rights attaching to the depository receipts, including any...
 - 28.6. If the dividend rights attaching to depository receipts are different...
 - 28.7. If the voting rights attaching to the depository receipts are...
 - 28.8. Describe the exercise of and benefit from the rights attaching...
 - 28.9. The expected issue date of the depository receipts.
 - 28.10. A description of any restrictions on the free transferability of...
 - 28.11. In respect of the country of registered office of the...
 - 28.12. Bank or other guarantees attached to the depository receipts and...
 - 28.13. Possibility of obtaining the delivery of the depository receipts into...
29. INFORMATION ABOUT THE TERMS AND CONDITIONS OF THE OFFER OF...
- 29.1. Conditions, offer statistics, expected timetable and action required to apply...
 - 29.1.1. Total amount of the issue/offer, distinguishing the securities offered for...
 - 29.1.2. The time period, including any possible amendments, during which the...
 - 29.1.3. An indication of when, and under what circumstances, the offer...
 - 29.1.4. A description of the possibility to reduce subscriptions and the...
 - 29.1.5. Details of the minimum and/or maximum amount of application (whether...
 - 29.1.6. An indication of the period during which an application may...
 - 29.1.7. Method and time limits for paying up the securities and...

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)

- 29.1.8. A full description of the manner and date in which...
- 29.1.9. The procedure for the exercise of any right of pre-emption,...
- 29.2. Plan of distribution and allotment
 - 29.2.1. The various categories of potential investors to which the securities...
 - 29.2.2. To the extent known to the issuer, indicate whether major...
 - 29.2.3. Pre-allotment Disclosure:
 - 29.2.3.1. The division into tranches of the offer including the institutional,...
 - 29.2.3.2. The conditions under which the claw-back may be used, the...
 - 29.2.3.3. The allotment method or methods to be used for the...
 - 29.2.3.4. A description of any pre-determined preferential treatment to be accorded...
 - 29.2.3.5. Whether the treatment of subscriptions or bids to subscribe in...
 - 29.2.3.6. A target minimum individual allotment if any within the retail...
 - 29.2.3.7. The conditions for the closing of the offer as well...
 - 29.2.3.8. Whether or not multiple subscriptions are admitted, and where they...
 - 29.2.3.9. Process for notification to applicants of the amount allotted and...
 - 29.2.4. Over-allotment and 'green shoe':
 - 29.2.4.1. The existence and size of any over-allotment facility and/or '...
 - 29.2.4.2. The existence period of the over-allotment facility and/or 'green...
 - 29.2.4.3. Any conditions for the use of the over-allotment facility or...
- 29.3. Pricing
 - 29.3.1. An indication of the price at which the securities will...
 - 29.3.2. Process for the disclosure of the offer price.
 - 29.3.3. Where there is or could be a material disparity between...
- 29.4. Placing and underwriting
 - 29.4.1. Name and address of the co-coordinator(s) of the global offer...
 - 29.4.2. Name and address of any paying agents and depository agents...
 - 29.4.3. Name and address of the entities agreeing to underwrite the...
 - 29.4.4. When the underwriting agreement has been or will be reached...
- 30. ADMISSION TO TRADING AND DEALING ARRANGEMENTS IN THE DEPOSITORY RECEIPTS...
 - 30.1. An indication as to whether the securities offered are or...
 - 30.2. All the regulated markets or equivalent markets on which, to...
 - 30.3. If simultaneously or almost simultaneously with the creation of the...
 - 30.4. Name and address of the entities which have a firm...
 - 30.5. Stabilisation: where an issuer or a selling shareholder has granted...
 - 30.6. The fact that stabilisation may be undertaken, that there is...
 - 30.7. The beginning and the end of the period during which...
 - 30.8. The identity of the stabilisation manager for each relevant jurisdiction...
 - 30.9. The fact that stabilisation transactions may result in a market...
- 31. KEY INFORMATION ABOUT THE ISSUE OF THE DEPOSITORY RECEIPTS
 - 31.1. Reasons for the offer and use of proceeds
 - 31.1.1. Reasons for the offer and, where applicable, the estimated net...
 - 31.2. Interest of natural and legal persons involved in the issue/offer...
 - 31.2.1. A description of any interest, including conflicting ones, that is...
 - 31.3. Risk factors

Status: Point in time view as at 01/01/2009.

*Changes to legislation: There are currently no known outstanding effects for the
Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)*

31.3.1. Prominent disclosure of risk factors that are material to the...

32. EXPENSE OF THE ISSUE/OFFER OF THE DEPOSITORY RECEIPTS

32.1. The total net proceeds and an estimate of the total...

ANNEX XI

Minimum Disclosure Requirements for the Banks Registration Document (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the registration...
 - 1.2. A declaration by those responsible for the registration document that,...
2. STATUTORY AUDITORS
 - 2.1. Names and addresses of the issuer's auditors for the period...
 - 2.2. If auditors have resigned, been removed or not been reappointed...
3. RISK FACTORS
 - 3.1. Prominent disclosure of risk factors that may affect the issuer's...
4. INFORMATION ABOUT THE ISSUER
 - 4.1. History and development of the Issuer
 - 4.1.1. the legal and commercial name of the issuer;
 - 4.1.2. the place of registration of the issuer and its registration...
 - 4.1.3. the date of incorporation and the length of life of...
 - 4.1.4. the domicile and legal form of the issuer, the legislation...
 - 4.1.5. any recent events particular to the issuer which are to...
5. BUSINESS OVERVIEW
 - 5.1. Principal activities:
 - 5.1.1. A brief description of the issuer's principal activities stating the...
 - 5.1.2. An indication of any significant new products and/or activities.
 - 5.1.3. Principal markets
 - 5.1.4. The basis for any statements in the registration document made...
6. ORGANISATIONAL STRUCTURE
 - 6.1. If the issuer is part of a group, a brief...
 - 6.2. If the issuer is dependent upon other entities within the...
7. TREND INFORMATION
 - 7.1. Include a statement that there has been no material adverse...
 - 7.2. Information on any known trends, uncertainties, demands, commitments or events...
8. PROFIT FORECASTS OR ESTIMATES
 - 8.1. A statement setting out the principal assumptions upon which the...
 - 8.2. A report prepared by independent accountants or auditors stating that...
 - 8.3. The profit forecast or estimate must be prepared on a...
9. ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES
 - 9.1. Names, business addresses and functions in the issuer of the...
 - 9.2. Administrative, Management, and Supervisory bodies conflicts of interests

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)

10. MAJOR SHAREHOLDERS
 - 10.1. To the extent known to the issuer, state whether the...
 - 10.2. A description of any arrangements, known to the issuer, the...
11. FINANCIAL INFORMATION CONCERNING THE ISSUER'S ASSETS AND LIABILITIES, FINANCIAL POSITION...
 - 11.1. Historical Financial Information
 - 11.2. Financial statements
 - 11.3. Auditing of historical annual financial information
 - 11.3.1. A statement that the historical financial information has been audited....
 - 11.3.2. An indication of other information in the registration document which...
 - 11.3.3. Where financial data in the registration document is not extracted...
 - 11.4. Age of latest financial information
 - 11.4.1. The last year of audited financial information may not be...
 - 11.5. Interim and other financial information
 - 11.5.1. If the issuer has published quarterly or half yearly financial...
 - 11.5.2. If the registration document is dated more than nine months...
 - 11.6. Legal and arbitration proceedings
 - 11.7. Significant change in the issuer's financial position
12. MATERIAL CONTRACTS
13. THIRD PARTY INFORMATION AND STATEMENT BY EXPERTS AND DECLARATIONS OF...
 - 13.1. Where a statement or report attributed to a person as...
 - 13.2. Where information has been sourced from a third party, provide...
14. DOCUMENTS ON DISPLAY

ANNEX XII

Minimum Disclosure Requirements for the Securities Note for derivative securities (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the prospectus...
 - 1.2. A declaration by those responsible for the prospectus that, having...
2. RISK FACTORS
3. KEY INFORMATION
 - 3.1. Interest of natural and legal persons involved in the issue/offer...
 - 3.2. Reasons for the offer and use of proceeds when different...
4. INFORMATION CONCERNING THE SECURITIES TO BE OFFERED/ ADMITTED TO TRADING
 - 4.1. Information concerning the securities
 - 4.1.1. A description of the type and the class of the...
 - 4.1.2. A clear and comprehensive explanation to help investors understand how...
 - 4.1.3. Legislation under which the securities have been created.
 - 4.1.4. An indication whether the securities are in registered form or...

Status: Point in time view as at 01/01/2009.

*Changes to legislation: There are currently no known outstanding effects for the
Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)*

- 4.1.5. Currency of the securities issue.
- 4.1.6. Ranking of the securities being offered and/or admitted to trading,...
- 4.1.7. A description of the rights, including any limitations of these,...
- 4.1.8. In the case of new issues, a statement of the...
- 4.1.9. The issue date of the securities.
- 4.1.10. A description of any restrictions on the free transferability of...
- 4.1.11. The expiration or maturity date of the derivative securities. The...
- 4.1.12. A description of the settlement procedure of the derivative securities....
- 4.1.13. A description of how any return on derivative securities takes...
- 4.1.14. In respect of the country of registered office of the...
- 4.2. Information concerning the underlying
 - 4.2.1. The exercise price or the final reference price of the...
 - 4.2.2. A statement setting out the type of the underlying and...
 - 4.2.3. A description of any market disruption or settlement disruption events...
 - 4.2.4. Adjustment rules with relation to events concerning the underlying.
- 5. TERMS AND CONDITIONS OF THE OFFER
 - 5.1. Conditions, offer statistics, expected timetable and action required to apply...
 - 5.1.1. Conditions to which the offer is subject.
 - 5.1.2. Total amount of the issue/offer; if the amount is not...
 - 5.1.3. The time period, including any possible amendments, during which the...
 - 5.1.4. Details of the minimum and/or maximum amount of application, (whether...
 - 5.1.5. Method and time limits for paying up the securities and...
 - 5.1.6. A full description of the manner and date in which...
 - 5.2. Plan of distribution and allotment
 - 5.2.1. The various categories of potential investors to which the securities...
 - 5.2.2. Process for notification to applicants of the amount allotted and...
 - 5.3. Pricing
 - 5.4. Placing and underwriting
 - 5.4.1. Name and address of the coordinator(s) of the global offer...
 - 5.4.2. Name and address of any paying agents and depository agents...
 - 5.4.3. Entities agreeing to underwrite the issue on a firm commitment...
 - 5.4.4. When the underwriting agreement has been or will be reached....
 - 5.4.5. Name and address of a calculation agent.
- 6. ADMISSION TO TRADING AND DEALING ARRANGEMENTS
 - 6.1. An indication as to whether the securities offered are or...
 - 6.2. All the regulated markets or equivalent markets on which, to...
 - 6.3. Name and address of the entities which have a firm...
- 7. ADDITIONAL INFORMATION
 - 7.1. If advisors connected with an issue are mentioned in the...
 - 7.2. An indication of other information in the Securities Note which...
 - 7.3. Where a statement or report attributed to a person as...
 - 7.4. Where information has been sourced from a third party, provide...
 - 7.5. An indication in the prospectus whether or not the issuer...

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)

ANNEX XIII

Minimum Disclosure Requirements for the Securities Note for debt securities with a denomination per unit of at least EUR 50 000 (Schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the prospectus...
 - 1.2. A declaration by those responsible for the prospectus that, having...
2. RISK FACTORS
3. KEY INFORMATION
4. INFORMATION CONCERNING THE SECURITIES TO BE ADMITTED TO TRADING
 - 4.1. Total amount of securities being admitted to trading.
 - 4.2. A description of the type and the class of the...
 - 4.3. Legislation under which the securities have been created.
 - 4.4. An indication of whether the securities are in registered or...
 - 4.5. Currency of the securities issue.
 - 4.6. Ranking of the securities being admitted to trading, including summaries...
 - 4.7. A description of the rights, including any limitations of these,...
 - 4.8. The nominal interest rate and provisions relating to interest payable:...
 - 4.9. Maturity date and arrangements for the amortisation of the loan,...
 - 4.10. An indication of yield.
 - 4.11. Representation of debt security holders including an identification of the...
 - 4.12. A statement of the resolutions, authorisations and approvals by virtue...
 - 4.13. The issue date of the securities.
 - 4.14. A description of any restrictions on the free transferability of...
5. ADMISSION TO TRADING AND DEALING ARRANGEMENTS
 - 5.1. Indication of the market where the securities will be traded...
 - 5.2. Name and address of any paying agents and depository agents...
6. EXPENSE OF THE ADMISSION TO TRADING
7. ADDITIONAL INFORMATION
 - 7.1. If advisors are mentioned in the Securities Note, a statement...
 - 7.2. An indication of other information in the Securities Note which...
 - 7.3. Where a statement or report attributed to a person as...
 - 7.4. Where information has been sourced from a third party, provide...
 - 7.5. Credit ratings assigned to an issuer or its debt securities...

ANNEX XIV

Additional information building block on underlying share for some equity securities

1. Description of the underlying share
 - 1.1. Describe the type and the class of the shares
 - 1.2. Legislation under which the shares have been or will be...
 - 1.3. Indication whether the securities are in registered form or bearer...
 - 1.4. Indication of the currency of the shares issue
 - 1.5. A description of the rights, including any limitations of these,...

Status: Point in time view as at 01/01/2009.

*Changes to legislation: There are currently no known outstanding effects for the
Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)*

- 1.6. In the case of new issues, a statement of the...
 - 1.7. Where and when the shares will be or have been...
 - 1.8. Description of any restrictions on the free transferability of the...
 - 1.9. Indication of the existence of any mandatory takeover bids/or squeeze-out...
 - 1.10. Indication of public takeover bids by third parties in respect...
 - 1.11. Impact on the issuer of the underlying share of the...
2. When the issuer of the underlying is an entity belonging...

ANNEX XV

Minimum disclosure requirements for the registration document for securities issued by collective investment undertakings of the closed-end type (schedule)

1. Investment objective and policy
 - 1.1. A detailed description of the investment objective and policy which...
 - 1.2. The borrowing and/or leverage limits of the collective investment undertaking....
 - 1.3. The regulatory status of the collective investment undertaking together with...
 - 1.4. The profile of a typical investor for whom the collective...
2. Investment Restrictions
 - 2.1. A statement of the investment restrictions which apply to the...
 - 2.2. Where more than 20 % of the gross assets of any...
 - 2.3. Where a collective investment undertaking may invest in excess of...
 - 2.4. With reference to point (c) of item 2.2, if collateral is advanced...
 - 2.5. Where a collective investment undertaking may invest in excess of...
 - 2.6. Physical Commodities
 - 2.7. Property Collective investment undertakings
 - 2.8. Derivatives Financial instruments/Money Market Instruments/Currencies
 - 2.9. Item 2.2 does not apply to investment in securities issued or...
 - 2.10. Point (a) of item 2.2 does not apply to a collective investment...
3. The applicant's service providers
 - 3.1. The actual or estimated maximum amount of all material fees...
 - 3.2. A description of any fee payable directly or indirectly by...
 - 3.3. If any service provider to the collective investment undertaking is...
 - 3.4. The name of the service provider which is responsible for...
 - 3.5. A description of any material potential conflicts of interest which...
4. Investment Manager/Advisers
 - 4.1. In respect of any Investment Manager such information as is...
 - 4.2. In respect of any entity providing investment advice in relation...
5. Custody
 - 5.1. A full description of how the assets of the collective...
 - 5.2. Where any entity other than those entities mentioned in item 5.1,...
6. Valuation
 - 6.1. A description of how often, and the valuation principles and...
 - 6.2. Details of all circumstances in which valuations may be suspended...

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)

7. Cross Liabilities
 - 7.1. In the case of an umbrella collective investment undertaking, a...
8. Financial Information
 - 8.1. Where, since the date of incorporation or establishment, a collective...
 - 8.2. A comprehensive and meaningful analysis of the collective investment undertaking's...
 - 8.3. An indication of the most recent net asset value per...

ANNEX XVI

Minimum disclosure requirements for the registration document for securities issued by Member States, third countries and their regional and local authorities (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the registration...
 - 1.2. A declaration by those responsible for the registration document that,...
2. RISK FACTORS
3. INFORMATION ABOUT THE ISSUER
 - 3.1. The legal name of the issuer and a brief description...
 - 3.2. The domicile or geographical location and legal form of the...
 - 3.3. Any recent events relevant to the evaluation of the issuer's...
 - 3.4. A description of the issuer's economy including:
 - 3.5. A general description of the issuer's political system and government...
4. PUBLIC FINANCE AND TRADE
5. SIGNIFICANT CHANGE
 - 5.1. Details of any significant changes to the information provided pursuant...
6. LEGAL AND ARBITRATION PROCEEDINGS
 - 6.2. Information on any immunity the issuer may have from legal...
7. STATEMENT BY EXPERTS AND DECLARATIONS OF ANY INTEREST
8. DOCUMENTS ON DISPLAY

ANNEX XVII

Minimum disclosure requirements for the registration document for securities issued by public international bodies and for debt securities guaranteed by a Member State of the OECD (schedule)

1. PERSONS RESPONSIBLE
 - 1.1. All persons responsible for the information given in the registration...
 - 1.2. A declaration by those responsible for the registration document, that,...
2. RISK FACTORS
3. INFORMATION ABOUT THE ISSUER

Status: Point in time view as at 01/01/2009.

*Changes to legislation: There are currently no known outstanding effects for the
Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)*

- 3.1. The legal name of the issuer and a brief description...
 - 3.2. The location of the principal office and the legal form...
 - 3.3. Details of the governing body of the issuer and a...
 - 3.4. A brief description of the issuer's purpose and functions.
 - 3.5. The sources of funding, guarantees and other obligations owed to...
 - 3.6. Any recent events relevant to the evaluation of the issuer's...
 - 3.7. A list of the issuer's members.
4. FINANCIAL INFORMATION
 - 4.1. The two most recently published audited annual financial statements prepared...
5. LEGAL AND ARBITRATION PROCEEDINGS
 - 5.1. Information on any governmental, legal or arbitration proceedings (including any...
 - 5.2. Information on any immunity the issuer may have from legal...
6. STATEMENT BY EXPERTS AND DECLARATION OF ANY INTERESTS
7. DOCUMENT ON DISPLAY

ANNEX XVIII

Table of combinations

ANNEX XIX

List of specialist issuers

Property companies Mineral companies Investment companies
Scientific research based companies...

Status: Point in time view as at 01/01/2009.

Changes to legislation: There are currently no known outstanding effects for the Commission regulation (EC) No 809/2004 (repealed). (See end of Document for details)

- (1) [^{X1}1 OJ L 345, 31.12.2003, p. 64.
- (2) 2 CESR was established by Commission Decision 2001/527/EC (OJ L 191, 13.7.2001, p. 43).
- (3) OJ L 184, 6.7.2001, p. 1. Directive as last amended by Directive 2003/71/EC.
- (4) OJ L 126, 26.5.2000, p. 1. Directive as last amended by the 2003 Act of Accession.
- (5) OJ L 243, 11.9.2002, p. 1.]

Editorial Information

- X1** Substituted by Corrigendum to Commission Regulation (EC) No 809/2004 of 29 April 2004 implementing Directive 2003/71/EC of the European Parliament and of the Council as regards information contained in prospectuses as well as the format, incorporation by reference and publication of such prospectuses and dissemination of advertisements (Official Journal of the European Union L 149 of 30 April 2004).

Status:

Point in time view as at 01/01/2009.

Changes to legislation:

There are currently no known outstanding effects for the Commission regulation (EC)
No 809/2004 (repealed).