**ANNEX 8**

**REGISTRATION DOCUMENT FOR SECONDARY ISSUANCES OF NON-EQUITY SECURITIES**

|  |  |
| --- | --- |
| *Issuer Name* |  |
| *Transaction Name (if applicable)* |  |
| *Date Submitted* |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | **List of cross references**  *(where applicable)*  **(1)** | | **Comment**  **(2)** |
| **Page** | **Par.** |
| **SECTION 1** | **PERSONS RESPONSIBLE, THIRD PARTY INFORMATION, EXPERTS’ REPORTS AND COMPETENT AUTHORITY APPROVAL** |  |  |  |
| **Item 1.1** | Identify all persons responsible for the information or any parts of it, given in the registration document with, in the latter case, an indication of such parts. In the case of natural persons, including members of the issuer’s administrative, management or supervisory bodies, indicate the name and function of the person; in the case of legal persons indicate the name and registered office. |  |  |  |
| **Item 1.2** | A declaration by those responsible for the registration document that to the best of their knowledge, the information contained in the registration document is in accordance with the facts and that the registration document makes no omission likely to affect its import.  Where applicable, a declaration by those responsible for certain parts of the registration document that, to the best of their knowledge, the information contained in those parts of the registration document for which they are responsible is in accordance with the facts and that those parts of the registration document make no omission likely to affect their import. |  |  |  |
| **Item 1.3** | Where a statement or report attributed to a person as an expert is included in the registration document, provide the following details for that person:   |  |  | | --- | --- | | (a) | name; |  |  |  | | --- | --- | | (b) | business address; |  |  |  | | --- | --- | | (c) | qualifications; |  |  |  | | --- | --- | | (d) | material interest if any in the issuer. |   If the statement or report has been produced at the issuer’s request, state that such statement or report has been included in the registration document with the consent of the person who has authorised the contents of that part of the registration document for the purpose of the prospectus. |  |  |  |
| **Item 1.4** | Where information has been sourced from a third party, provide a confirmation that this information has been accurately reproduced and that as far as the issuer is aware and is able to ascertain from information published by that third party, no facts have been omitted which would render the reproduced information inaccurate or misleading. In addition, identify the source(s) of the information. |  |  |  |
| **Item 1.5** | A statement that:   |  |  | | --- | --- | | (a) | the [registration document/prospectus] has been approved by the [name of competent authority], as competent authority under Regulation (EU) 2017/1129; |  |  |  | | --- | --- | | (b) | the [name of competent authority] only approves this [registration document/prospectus] as meeting the standards of completeness, comprehensibility and consistency imposed by Regulation (EU) 2017/1129; |  |  |  | | --- | --- | | (c) | such approval shall not be considered as an endorsement of the issuer that it the subject of this [registration document/prospectus]. |  |  |  | | --- | --- | | (d) | that the [registration document/prospectus] has been drawn up as part of a simplified prospectus in accordance with Article 14 of Regulation (EU) 2017/1129. | |  |  |  |
| **SECTION 2** | **STATUTORY AUDITORS** |  |  |  |
| **Item 2.1** | Names of the issuer’s auditors for the period covered by the historical financial information (together with their membership in a professional body). |  |  |  |
| **SECTION 3** | **RISK FACTORS** |  |  |  |
| **Item 3.1** | A description of the material risks that, are specific to the issuer and that may affect the issuer’s ability to fulfil its obligations under the securities, in a limited number of categories, in a section headed ‘Risk Factors’.  In each category the most material risks, in the assessment of the issuer, offeror or person asking for admission to trading on a regulated market, taking into account the negative impact on the issuer and the probability of their occurrence, shall be set out first. The risk factors shall be corroborated by the content of the registration document. |  |  |  |
| **SECTION 4** | **INFORMATION ABOUT THE ISSUER** |  |  |  |
| **Item 4.1** | The legal and commercial name of the issuer. |  |  |  |
| **Item 4.2** | The domicile and legal form of the issuer, legal entity identifier (‘LEI’), the legislation under which the issuer operates, its country of incorporation, the address, telephone number of its registered office (or principal place of business if different from its registered office) and website of the issuer, if any, with a disclaimer that the information on the website does not form part of the prospectus unless that information is incorporated by reference into the prospectus. |  |  |  |
| **SECTION 5** | **BUSINESS OVERVIEW** |  |  |  |
| **Item 5.1** | A brief description of the issuer’s principal activities stating the main categories of products sold and/or services performed. |  |  |  |
| **SECTION 6** | **TREND INFORMATION** |  |  |  |
| **Item 6.1** | A description of:   |  |  | | --- | --- | | (a) | any material adverse change in the prospects of the issuer since the date of its last published audited financial statements; |  |  |  | | --- | --- | | (b) | any significant change in the financial performance of the group since the end of the last financial period for which financial information has been published to the date of the registration document. |   If neither of points (a) or (b) are applicable, then the issuer should include an appropriate negative statement. |  |  |  |
| **Item 6.2 (Retail only)** | Information on any known trends, uncertainties, demands, commitments or events that are reasonably likely to have a material effect on the issuer’s prospects for at least the current financial year. |  |  |  |
| **SECTION 7** | **PROFIT FORECASTS OR ESTIMATES** |  |  |  |
| **Item 7.1** | Where an issuer includes on a voluntary basis a profit forecast or a profit estimate (which is still outstanding and valid) that forecast or estimate included in the registration document must contain the information set out in items 7.2 and 7.3. If a profit forecast or profit estimate has been published and is still outstanding, but no longer valid, then provide a statement to that effect and an explanation of why such profit forecast or estimate is no longer valid. Such an invalid forecast or estimate is not subject to the requirements in items 7.2 to 7.3.  Inclusion of the profit forecast or estimate shall be at the discretion of the issuer. Where such a forecast or estimate is included, the registration document shall contain the information set out in items 7.2 and 7.3. |  |  |  |
| **Item 7.2** | Where an issuer chooses to include a new profit forecast or a new profit estimate, or where the issuer includes a previously published profit forecast or a previously published profit estimate pursuant to item 7.1, the profit forecast or estimate shall be clear and unambiguous and shall contain a statement setting out the principal assumptions upon which the issuer has based its forecast, or estimate.  The forecast or estimate shall comply with the following principles:   |  |  | | --- | --- | | (a) | there must be a clear distinction between assumptions about factors which the members of the administrative, management or supervisory bodies can influence and assumptions about factors which are exclusively outside the influence of the members of the administrative, management or supervisory bodies; |  |  |  | | --- | --- | | (b) | the assumptions must be reasonable, readily understandable by investors, specific and precise and not relate to the general accuracy of the estimates underlying the forecast; and |  |  |  | | --- | --- | | (c) | in the case of a forecast, the assumptions shall draw the investor’s attention to those uncertain factors which could materially change the outcome of the forecast. | |  |  |  |
| **Item 7.3** | The prospectus shall include a statement that the profit forecast or estimate has been compiled and prepared on a basis which is both:   |  |  | | --- | --- | | (a) | comparable with the historical financial information; |  |  |  | | --- | --- | | (b) | consistent with the issuer’s accounting policies. | |  |  |  |
| **SECTION 8** | **ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES AND SENIOR MANAGEMENT** |  |  |  |
| **Item 8.1** | Names, business addresses and functions within the issuer of the following persons and an indication of the principal activities performed by them outside of that issuer where these are significant with respect to that issuer:   |  |  | | --- | --- | | (a) | members of the administrative, management or supervisory bodies; |  |  |  | | --- | --- | | (b) | partners with unlimited liability, in the case of a limited partnership with a share capital. | |  |  |  |
| **Item 8.2** | Potential conflicts of interest between any duties carried out on behalf of the issuer, by the persons referred to in item 8.1 and their private interests or other duties must be clearly stated. In the event that there are no such conflicts a statement to that effect must be made. |  |  |  |
| **SECTION 9** | **MAJOR SHAREHOLDERS** |  |  |  |
| **Item 9.1** | To the extent known to the issuer, state whether the issuer is directly or indirectly owned or controlled and by whom and describe the nature of such control and describe the measures in place to ensure that such control is not abused. |  |  |  |
| **Item 9.2** | A description of any arrangements, known to the issuer, the operation of which may at a subsequent date result in a change in control of the issuer. |  |  |  |
| **SECTION 10** | **FINANCIAL INFORMATION CONCERNING THE ISSUER’S ASSETS AND LIABILITIES, FINANCIAL POSITION AND PROFITS, AND LOSSES** |  |  |  |
| **Item 10.1** | Financial statements  Financial statements (annual and half-yearly) required to be published covering the period of 12 months prior to the approval of the prospectus.  Where both annual and half-yearly financial statements have been published, only the annual statements shall be required where they postdate the half-yearly financial statements. |  |  |  |
| **Item 10.2** | **Auditing of annual financial information** |  |  |  |
| **Item 10.2.1** | Audit report  The annual financial statements must be independently audited. The audit report shall be prepared in accordance with Directive 2014/56/EU and Regulation (EU) No 537/2014.  Where Directive 2014/56/EU and Regulation (EU) No 537/2014 do not apply:   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | (a) | the annual financial statements must be audited or reported on as to whether or not, for the purposes of the registration document, it gives a true and fair view in accordance with auditing standards applicable in a Member State or an equivalent standard. Otherwise, the following information must be included in the registration document:   |  |  | | --- | --- | | (i) | a prominent statement disclosing which auditing standards have been applied; |  |  |  | | --- | --- | | (ii) | an explanation of any significant departures from International Standards on Auditing; | |  |  |  | | --- | --- | | (b) | if audit reports on the annual financial statements contain qualifications, modifications of opinion, or disclaimers or an emphasis of matter, such qualifications, modifications, disclaimers or emphasis of matter must be reproduced in full and the reasons given. | |  |  |  |
| **Item 10.2.2** | Indication of other information in the registration document which has been audited by the auditors. |  |  |  |
| **Item 10.2.3** | Where financial information in the registration document is not extracted from the issuer’s audited financial statements, state the source of the data and identify the data that has not been audited. |  |  |  |
| **Item 10.3** | Legal and arbitration proceedings  Information on any governmental, legal or arbitration proceedings (including any such proceedings which are pending or threatened of which the issuer is aware), during a period covering at least the previous 12 months which may have, or have had in the recent past significant effects on the issuer and/or group’s financial position or profitability, or provide an appropriate negative statement. |  |  |  |
| **Item 10.4** | Significant change in the issuer’s financial position  A description of any significant change in the financial position of the group which has occurred since the end of the last financial period for which either audited financial statements or interim financial information have been published, or provide an appropriate negative statement. |  |  |  |
| **SECTION 11** | **REGULATORY DISCLOSURES** |  |  |  |
| **Item 11.1** | A summary of the information disclosed under Regulation (EU) No 596/2014 over the last 12 months which is relevant as at the date of the prospectus. The summary shall be presented in an easily analysable, concise and comprehensible form and shall not be a replication of information already published under Regulation (EU) No 596/2014.  The summary shall be presented in a limited number of categories depending on their subject. |  |  |  |
| **SECTION 12** | **MATERIAL CONTRACTS** |  |  |  |
| **Item 12.1** | A brief summary of all material contracts that are not entered into in the ordinary course of the issuer’s business, which could result in any group member being under an obligation or an entitlement that is material to the issuer’s ability to meet its obligations to security holders in respect of the securities being issued. |  |  |  |
| **SECTION 13** | **DOCUMENTS AVAILABLE** |  |  |  |
| **Item 13.1** | A statement that for the term of the registration document the following documents, where applicable, can be inspected:   |  |  | | --- | --- | | (a) | the up to date memorandum and articles of association of the issuer; |  |  |  | | --- | --- | | (b) | all reports, letters, and other documents, valuations and statements prepared by any expert at the issuer’s request any part of which is included or referred to in the registration document. |   An indication of the website on which the documents may be inspected. |  |  |  |

1. If the order of the information included in the draft prospectus is different from the order in which said information is presented in the Annex of the Delegated Regulation (EU) 2019/980, the list of cross references indicates the page and paragraph of the prospectus to which that information corresponds in the Annex.
2. Mark as "NOT APPLICABLE" or specify the "MISSING INFORMATION ELEMENTS" i.e. the elements not yet included in the draft document sent to Consob. In this case the expected date of inclusion must be specified, taking into account that they must be sent to Consob in time for the conclusion of the scrutiny.