

ANNEX 2

Example regarding structure of pro forma financial information

Pro forma adjustments								
Financial statements Issuer	Additional financial statements* company and business operations	New holding structure	Disposals through carve-outs/divestitures	Revaluations/goodwill from acquisitions	Change in capital and financing structure	Other adjustments	Eliminations	Pro forma financial information
		(a)	(b)	(c)	(d)	(e)	(f)	
Balance sheet		e.g. acquired assets and liabilities	e.g. exclusion of non-acquired business operations	e.g. good-will, acquired intangible assets	e.g. capital increase, change in debt structure	e.g. deferred taxes		
Income statement (including earnings per share)		e.g. costs for additional employees	e.g. exclusion of non-acquired business operations	e.g. write-downs on re-valued assets	e.g. interest costs, transaction costs	e.g. deferred taxes		

* Further possible adjustments to the financial statements of companies and business operations:

- adjustment to reflect issuer's balance sheet date and/or financial year;
- adjustment to reflect issuer's presentation currency;
- adjustment to reflect issuer's presentation of balance sheet and income statement items;
- adjustment to reflect issuer's application of accounting standard and/or principles.