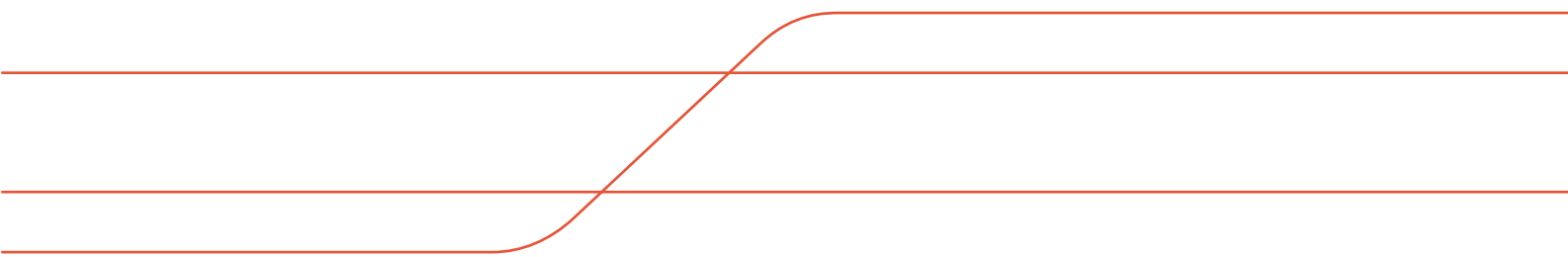


## Scheme G - Exchange Traded Products

Entry into force: 1 May 2018



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## 1 Risk factors

- Presentation in a prominent place (under a specific "Risk factors" heading) of the risks attached to investing in Exchange Traded Products (ETPs). The potential loss attached to ETPs must be described in words and as a pay-off diagram.

## 2 Information about the issuer

The listing prospectus must contain the following information about the issuer and its capital:

### 2.1 General information

#### 2.1.1 Name, registered office, location

- Name, registered office and location of the head office, if different from the registered office, stating the address of each.

#### 2.1.2 Incorporation, duration

- Date of incorporation and intended duration of the issuer, except where this is indefinite.

#### 2.1.3 System of law, legal form

- System of law under which the issuer operates; legal form that the issuer takes.

#### 2.1.4 Purpose

- Information on the issuer's purpose, with reference to the corresponding provision in the articles of association or the deed of partnership.

#### 2.1.5 Register

- Register, date of entry in this register and, if known, register number.

#### 2.1.6 Group

- If the issuer is a group company: description of the issuer's operational group structure.

### 2.2 Information on administrative, management and audit bodies

#### 2.2.1 Composition

- Name and business address of the following persons:
  1. Members of the administrative, management and statutory supervisory bodies under company law;
  2. Company owners bearing personal liability;
  3. Founders, if the company has been established for less than five years.

#### 2.2.2 Auditors

- Name or company name and address of the legally licensed auditors who have audited the annual financial statements for the last two financial years.

If other auditors have been elected for the current financial year, this fact must be stated.

If the auditors were removed from office, dismissed, not re-elected or themselves withdrew during the period covered by the historical financial statements, the attendant reasons must be disclosed.

## 2.3 Business activities

- The information on business activities referred to in Clause 2.3.1 and Clause 2.3.2, which is of material importance in assessing the business activities and earnings power of the issuer.

If this information has been influenced by extraordinary events, a special note to this effect must be included.

If the issuer is the parent/holding company of a group of companies, information with respect to business activities must be provided on a group-wide, consolidated basis. For other issuers, information on the parent/holding company must also be provided if it is of material importance in assessing the ETPs and the issuer.

### 2.3.1 Principal activities

- Description of principal activities at the present time, stating the main categories of products sold or services performed; indication of any new products or activities.

### 2.3.2 Court, arbitral and administrative proceedings

- Pending or threatened court, arbitral and administrative proceedings, where these are of material importance to the issuer's assets and liabilities or profits and losses.

Should no such proceedings be pending or threatened, the listing prospectus must include a corresponding negative declaration.

## 2.4 Capital structure

- Amount of ordinary, authorised and conditional capital as at the balance sheet date for the annual financial statements; number, type and nominal value of the securities, stating the principal characteristics in each case, such as dividend entitlement, preferential subscription rights and similar entitlements, and stating the portion of the ordinary capital that is not paid in.

## 2.5 Annual financial statements

*See also*

- Directive Financial Reporting (DFR)
- Directive Complex Financial History (DCFH)

### 2.5.1 Annual financial statements

- Annual financial statements as per Art. 49 LR (Annual reporting) for the last two full financial years, drawn up in accordance with a financial reporting standard recognised by the Regulatory Board and audited by the auditors.

### 2.5.2 Audit of the annual financial statements

- The listing prospectus must contain the auditors' report on the last audited financial statements, as published in the last annual report (Art. 49 LR).

### 2.5.3 Balance sheet date

- The balance sheet date of the last audited annual financial statements may be no more than 18 months in the past on the date the listing prospectus is published.

### 2.5.4 Information on the issuer's most recent business activities (unless it is an SPV)

- The listing prospectus must contain general information on the performance of the issuer's business since the close of the financial year to which the last annual financial statements relate, these statements being published in the listing prospectus itself. Specifically, details must be given of the most important trends behind the latest movements in turnover, in addition to other information that has a material impact on the issuer's business performance.

### 2.5.5 Material changes since the most recent annual financial statements

- Material changes that have occurred in the issuer's assets and liabilities, financial position and profits and losses since the close of the last financial year or the balance sheet date of the interim financial statements. If no material changes have occurred, the listing prospectus must include the corresponding negative declaration.

If a SIX Swiss Exchange-registered issuance programme, as described in Art. 16 para. 1 Additional Rules Exchange Traded Products, is being used, this declaration must be included in both the issuance programme itself and in the final term sheet.

## 3 Information on the ETPs

- The listing prospectus must state the regulatory standard under which the ETPs are to be listed, as well as the following details of the ETPs themselves:

### 3.1 Legal foundation

- The legal foundation (resolution under company law, or similar) on the basis of which the ETPs have been or are to be issued.

### 3.2 Terms of the ETPs

The full terms and conditions attached to the ETPs must be given in the listing prospectus. The following information must be provided as a minimum:

#### 3.2.1 Graphical presentation of structure

- The listing prospectus must contain a graphical presentation of the structure of the ETPs which gives all of the parties involved in the ETP structure, their functions and the relations between them.

#### 3.2.2 Total amount and opportunities for increase/reduction

- Total amount of the issue. If this can be increased or reduced, then the procedure for such increase or reduction must be described in simple terms.

#### 3.2.3 Currencies

- Currencies that are relevant to the ETPs (including the issuing currency, and the exercise and/or redemption currency). The applicable exchange rate must also be stated if payouts are exchange rate-dependent.

#### 3.2.4 Number of ETPs in the issue

- Number of ETPs or the nominal amount of the issue, where applicable.

#### 3.2.5 Denominations

- Denominations of the ETPs, where applicable.

#### 3.2.6 Issue price and payment date

- Issue price and payment date, where applicable.

#### 3.2.7 Duration and expiry

- Duration of the issue, stating the issue and expiry dates.

#### 3.2.8 Determining price

- Information on how the price of the ETP is calculated (stating any leverage, charges, etc.). A mathematical formula may also be given to illustrate how the price is determined.

#### 3.2.9 Redemption details

- Details of how the ETPs can be redeemed.

If the terms and conditions of redemption must be calculated on the basis of a formula, then the underlying formula(e) must be given.

### 3.2.10 Early redemption/possibility of cancellation

- The terms and conditions that apply to early redemptions.

### 3.2.11 Statute of limitations

- Time limits on the validity of claims to distributions and redemption.

### 3.2.12 Taxation

- Details of any withholding taxes levied on income from the ETPs, as well as information on whether or not these withholding taxes will be defrayed by the issuer.

Information regarding any tax implications that may arise owing to a purchase of the underlying instruments.

### 3.2.13 Guarantee commitments

- In the case of guarantees, sureties or similar commitments by third parties, the listing prospectus must contain the full wording of the guarantee commitment.

### 3.2.14 Collateralisation

- Detailed description of the collateralisation mechanism.

The listing prospectus must contain information on the collateralisation methodology. This must also state what collateral is deposited with which custodian. The procedures used to manage the collateral, as well as the level of that collateral, must also be given.

### 3.2.15 Procedure in the event of realisation

- Detailed description of the cases in which collateral would be realised, as well as the procedure for such realisation. Reference must be made here to those parties involved in the realisation, and their functions in the realisation process must be described.

The listing prospectus must notify investors of how and against whom they can assert their claims to the proceeds of the realisation of the securities.

### 3.2.16 Costs in the event of realisation

- The listing prospectus must give all of the costs incurred in connection with the realisation of collateral.

### 3.2.17 Applicable law and place of jurisdiction

- System of law under which the ETPs were issued. If the ETPs are subject to foreign law, clear textual reference to that fact, emphasised in bold, must be made on the front cover of the listing prospectus.

Place of jurisdiction. If no place of jurisdiction in Switzerland has been designated, clear textual reference to that fact, emphasised in bold, must be made on the front cover of the listing prospectus.

### 3.2.18 Calculation, paying and exercise agents

- Information on the calculation, paying and exercise agents.

### 3.2.19 Information on the parties involved in the issue

- The following information must be given in the listing prospectus for all parties involved in the issue:
  1. brief profile of the involved party (information as per Clause 2.1);
  2. the authorities of the involved party in respect of the issue;
  3. conditions governing a change of an involved party;
  4. indication of where the contracts (depository agreement, etc.) can be obtained free of charge;
  5. the liability of the involved parties in respect of the issue;

### 3.2.20 Rights attached to the ETPs, terms and conditions of modifications

- Detailed description of the rights attached to the ETPs.

All of the investor rights that are associated with the ETPs must be explained in easily understandable terms.

### 3.2.21 Exercise procedure

- General information on what the investor must do to exercise the ETP if provision has been made for its exercise. This information must include the time and place at which the exercise declaration must be submitted.

### 3.2.22 Terms and conditions of exercise

- Information on the key exercise ratio, as well as the last date on which exercise is possible, stating the time if this is not the same as the close of trading. Special reference must be made to any maximum exercise volume that is permitted per day, as well as to any minimum exercise volumes.

### 3.2.23 Protection against dilution

- A detailed description of anti-dilution features, where these have been provided for.

### 3.2.24 Changes to underlying instruments

- Information on amendments to ETPs terms and conditions in the event of unforeseen changes in the underlying instruments, such as an exchange of securities or similar transactions.

## 3.3 Declaration with regard to CISA

- The front cover must bear a declaration, highlighted in bold, that the ETPs are not collective investment schemes in the sense of the Federal Collective Investment Schemes Act (CISA), and that they are subject to neither approval from nor supervision by the Swiss Financial Market Supervisory Authority.

*See also*

- [Federal Act of 23 June 2006 on Collective Investment Schemes \(Collective Investment Schemes Act, CISA\)](#)

## 3.4 Form of the ETPs

- The form that the ETPs takes if security certificates are printed.

If the ETPs are not to be certificated, rules on how they may be transferred via the stock exchange, as well as on proof of legal ownership, must be disclosed.

If the ETPs are to be certificated in the form of one or more permanent global certificates, the listing prospectus must state clearly that investors might not be able to demand the delivery of individual certificates.

## 3.5 Publication

- Information on where notices about the ETPs and about the issuer will be published.

If notices are to be published on a website, the listing prospectus must describe where on the website in question the relevant notices can be found.

## 3.6 Restrictions on transferability, tradability

- Transferability of the ETPs and any limitations to tradability. In particular, any restrictions on sale according to foreign law must be clearly stated.

## 3.7 Security number and ISIN

- Security number and ISIN of the ETPs.

## 3.8 Settlement date

- Information on the payment or delivery deadline when the ETPs are exercised or expire.

## 3.9 Duration of trading

- The planned duration for which the ETPs will be traded, stating the last trading day and including the time at which trading will cease, if this is not the same as the official close of trading.



### 3.10 Trading volume

- Information on the minimum trading volume, if applicable.

### 3.11 Fees

- Prominent presentation of all of the fees incurred by investors.

This list must encompass all of the fees, as well as the basis of their calculation, in a way that is easy for investors to understand.

### 3.12 Representatives

- Name of the recognised representative as per Art. 43 LR.

## 4 Information on the underlying instruments

The listing prospectus must contain the following information:

### 4.1 General information

- 1. general designation or description of the underlying instrument;
- 2. company name and domicile of the issuer of the underlying instrument, where applicable;
- 3. if available, the ISIN of the underlying instrument, otherwise an alternative unique identifier;
- 4. information on what source of the underlying instruments' price is used as a basis for the price of the ETP. If the underlying instruments are traded on an exchange, the name of that exchange;
- 5. details of which price for the underlying instrument (e.g. opening or closing price) is the one used to calculate the value of the ETPs;
- 6. details of the website, and the location on that website, where information on the past performance of the underlying instrument can be obtained free of charge.

### 4.2 Additional information for ETPs on equity or debt securities

- 1. if delivery of the underlying instrument is planned: transferability of the underlying instruments, and any restrictions on tradability, as well as the type of security (e.g. registered paper) in the case of shares;
- 2. information on where the latest annual reports for the issuer of the underlying instrument may be obtained free of charge for the term of the ETPs.

### 4.3 Additional information for ETPs on collective investment schemes

- 1. in the case of collective investment schemes, information on the fund management or issuing company, and details of the composition or investment universe of the collective investment scheme in question;
- 2. confirmation that the collective investment scheme has been authorised by FINMA for public sale in or from Switzerland. Otherwise, a special statement must be made that the collective investment scheme has not been authorised for sale by FINMA.

### 4.4 Additional information for ETPs on indices

- 1. name of the agency which calculates and publishes the index (the index sponsor), as well as details of the website, and the location on that website, where information about the method of calculation can be obtained free or charge;
- 2. details of the website, and the location on that website, where information on the securities universe and any adjustments to index composition (specifically the location and deadline for the announcement of a change) can be obtained free of charge;
- 3. whether the index in question is a price or performance (total return) index.

#### 4.5 Additional information for ETPs on standardised options and futures contracts

- 1. contract months, including the duration and the expiry, or information on the roll-over mechanism (e.g. roll-over to the corresponding front end future contract);
- 2. contract unit and price quotation.

#### 4.6 Additional information for ETPs on baskets

- Initial fixing plus the percentage and, where appropriate, shares of the initial weighting of basket securities.

### 5 Responsibility for the listing prospectus

- The listing prospectus must contain the following information about the persons or the company who or that take responsibility for the content of the listing prospectus or, where applicable, for certain designated sections of it:
  1. name and position (company name and registered office of the entities or companies in the case of legal entities);
  2. declarations by these individuals or companies that the information is correct to the best of their knowledge and that no material facts or circumstances have been omitted.

If a SIX Swiss Exchange-registered issuance programme, as described in Art. 16 para. 1 Additional Rules Exchange Traded Products point 2, is being used, the information listed above must be included in both the issuance programme itself and in the final term sheet.