



គណៈកម្មការមូលបត្រកម្ពុជា

SECURITIES AND EXCHANGE COMMISSION OF CAMBODIA

N°SECC/.....

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

Form of Disclosure Document for Public Issuance of Equity Securities (Public Offering)

“THE ISSUER AND RELATED ENTITY WHO PREPARES THE DISCLOSURE DOCUMENT SHALL BE RESPONSIBLE FOR THE INFORMATION CONTAINING IN THIS DISCLOSURE DOCUMENT.”

.....
(Company name in Khmer, Latin and Code)

Representative's name of the Issuer:.....

Address:.....

Website:E-mail:.....

Phone number:Fax number:

Company registration number:Date:

License number:Date:

EQUITY SECURITIES ISSUANCE

Registration number:/SECC

Issued by SECC, Date:

Underwriter

.....
(Company's name)

Co-underwriter (if any)

.....
(Company's name)

.....
(Company's name)

The disclosure and supplementary documents can be obtained at:.....

Date:

The person in charge of providing disclosure document:

Name: Position: Phone number:

Fax number: Email:

Note to Investors

The Company's directors have approved this disclosure document for public issuance of equity securities. The board of director collectively and individually takes full responsibility for the accuracy of the information contained in this document. Having made all reasonable enquires and to the best of his/her knowledge and belief, the board assures there is no false or misleading statement or other facts if omitted would make any statement in this document false or misleading.

The Securities and Exchange Commission of Cambodia (SECC) has approved our Public Offering and a copy of this disclosure document has been registered and filed with the SECC. The approval and registration of this disclosure document is not an indication that the SECC neither recommends to subscribe this securities offering nor assumes responsibility for the accuracy of information, opinion or statement contained in this disclosure document.

The SECC is neither liable for any non-disclosed information and the content of this disclosure document, nor certify the accuracy or completeness. The SECC is not liable for any loss that investors may suffer from a whole or part of this disclosure document content.

Investors should rely on his/her own valuations to assess the accuracy and risks related to the Public Offering to invest in the company by considering the objective of the investment, risk profile, his/her own financial position and so on. If investors have any doubt about this disclosure document or in considering the investment, they should consult with securities firms, investment advisors, or other professional advisers.

.....Date:/...../.....
Signature and name of chairman

The Tentative Timetable for the Offering

Events	Tentative Date dd/mm/yyyy
Opening date of subscription	--/--/----
Closing date of subscription	--/--/----
Date of subscribed equity securities allotment	--/--/----
Date for dispatch of notices of successful applicants	--/--/----
Listing date	--/--/----

The tentative timetable is subject to change if necessary to facilitate the implementation of procedures. The opening date of subscription remains open until [time] p.m. on [day], [dd/mm/yy].

In case of closing date of subscription is delayed and noticed, the date of allotment and listing date with permitted securities market would be extended accordingly. The company shall notify the public via daily Khmer and English newspapers recognized by the SECC.

[illegible]

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 - h. Any change in the assets of the company to settle any liability
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 - j. Any future contractual and contingent liabilities.....
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company**

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Section 1: Summary of Disclosure Documents

1- Company's overview

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2- Business strategies and future plan

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3- Directors, senior officers and substantial shareholders

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4- Historical financial information

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5- Significant factors related to public issuance of equity securities

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6- Use of proceeds

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7- Risk factors

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8- Dividend policy

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Section 2: Details of Public Offering

1- General information of the company

Name of the company:
Address:
Phone number: Fax number:
Website: E-mail:
Company Registration number: Date:
License number: Date:

2- The information of underwriter(s)

a- General information of underwriter

Name of the company:
Address:
Phone number: Fax number:
Website: E-mail:
Company registration number: Issued by: Date:
License number issued by SECC: Date:

b- Co-underwriter (if any)

Name of the company:
Address:
Phone number: Fax number:
Website: E-mail:
Company registration number: Issued by: Date:
License number issued by SECC: Date:

c- Underwriting agreement

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d- Underwriter's benefits in the company

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3- Percentage of public floats and lock-up

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4- The information of professional accounting firms and external auditors

a- Professional accounting firms

Name of the company:
Address:
Phone number: Fax number:
Website: E-mail:
Company registration number: Issued by: Date:
License number: Issued by: Date:
Registration number accredited by SECC: Date:

b- External Auditors

Name of external auditors:
Address:
Phone number: Fax number:
E-mail:
KICPAA membership number: Date:
Registration number accredited by SECC: Date:

5- The information of asset valuation company and independent valuers

a- Asset valuation company

Name of the company:
Address:
Phone number: Fax number:
Website: E-mail:
Company registration number: Issued by: Date:
License Number: Issued by: Date:
Registration Number accredited by SECC: Date:

b- Independent valuer

Name of independent valuer:
Address:
Phone number: Fax number:
E-mail:
Professional certificate number : Issued by: Date:
Registration number accredited by SECC: Date:

6-The information of lawyers

Name:
Address:
Phone number: Fax number:
E-mail:
Professional certificate number: Issued by: Date:
Registration number accredited by SECC: Date:

7-The information of consultants (if any)

Name:
Address:
Phone number: Fax number:
E-mail:

Description of consultant's experience:

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8- All expenses related to public issuance of equity securities

a- Underwriter fees

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b- Registration of disclosure document fees with SECC

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c- Listing fees

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d- Printing and advertising disclosure document fees

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e- Others

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9- Description of equity securities being offered

Name of equity securities:

Class of equity securities:

Par value per equity securities:

Selling price per equity securities:

Total quantity of equity securities being offered:

Total value of equity securities being offered:

Opening date of subscription:

Closing date of subscription:

Subscription place:

Allotment/ settlement/ refund date:

Allotment criteria:

Description of equity securities:.....

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10- Determination of offering price of equity securities

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11- Net assets per share, earnings per share, P/E ratio or price earnings multiple per share and dividend yield per share

a- Net assets per share

No.	Description	Amount
	Current assets:	
1		
2		
3		
...		
	Non - current assets:	
1		
2		
3		
...		
	Total assets (A)	
	Current liabilities:	
1		
2		
3		

...		
	Non-current liabilities:	
1		
2		
3		
...	Total liabilities (B)	
	Net assets (A-B)	
	Number of equity securities (C)	
	Net assets per share (A-B) / (C)	

b- Earnings per share

Description	Amount
Net income after interests and tax (A)	
Dividend paid to preference shares (B)	
(1) = (A) – (B)	
Number of common stock outstanding (2)	
Earnings per share (1)/(2)	

c- P/E ratio or price earnings multiple per share

Description	Amount
Market price per share(1)	
Earnings per share (2)	
Price earnings multiple per share (1)/(2) (Time)	

d- Dividend yield per share

Description	Amount
Annual dividend per share (1)	
Market price per share (2)	
Dividend yield per share (1)/ (2) (%)	

12- Allotment plan of equity securities

Type	Percentage (%)	Selling price per share	Quantity	Amount
Cambodian citizen investors				

Cambodian citizen investors and non-Cambodian citizen investors				
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a- Details for Cambodian citizen investors

Investors' identification	Percentage (%)	Selling price per share	Quantity	Amount
Employee				
Individual				
Institution				

b- Details for non-Cambodian citizen investors

Investors' identification	Percentage (%)	Selling price per share	Quantity	Amount
Employee				
Individual				
Institution				

13- Use of proceeds

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14- Investment projects

a- Name of the investment projects

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b- Details and duration of the investment projects

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c- Estimated value of a project and profits realizable from the investment projects

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d- Risks factors of the investment projects

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e- Other material relevant information of the investment projects

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Section 3: Risk Factors

1- Interest rate risks

a- Analysis

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b- Management view and risk mitigation

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2- Exchange rate risks

a- Analysis

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b- Management view and risk mitigation

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3- Industry risks

a- Analysis

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b- Management view and risk mitigation

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4- Operational risks

a- Analysis

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b- Management view and risk mitigation

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5- Non-operational risks

a- Analysis

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b- Management view and risk mitigation

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6-Financial risks including default risks and cash liquidity risks

a- Analysis

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b- Management view and risk mitigation

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7-Litigation risks and contingent liabilities

a- Analysis

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b- Management view and risk mitigation
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8- Market related risks

a- Analysis
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b- Management view and risk mitigation
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9- Technology related risks

a- Analysis
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b- Management view and risk mitigation
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10- Risks related to the changes in rules and regulations

a- Analysis
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b- Management view and risk mitigation
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11- Risks related to the changes in national and international contexts

a- Analysis

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b- Management view and risk mitigation

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12- Risks related to investments in the securities

a- Analysis

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b- Management view and risk mitigation

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13-Other risks

a- Analysis

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b- Management view and risk mitigation

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Section 4: Company's information

1- Business description

a- Company background

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b- Business strategies including competitive strength in the market and future plan

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c- Company's main products

c-1- Details of products

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c-2- Details of company's market (domestic or international)

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d- The sale volume of other products accounted for at least 10% of the company's total revenue

No	Products	Revenue	Percentage to total revenue
1			
2			
3			
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e- Subsidiary, associates and holding company including their core areas of business

No.	Name	Type of relationship	Core areas of business	Business registration date
1				
2				
3				
...				

Details:

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f- Distribution method(s)

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g- Raw materials and other inputs

No.	Raw material and inputs	Name and address of suppliers	Sources
1			
2			
3			
...			

Details:

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h- Requirements for power, gas and water or other utilities

Nº	Input	Quantity required	Name and address of suppliers
1	Power		
2	Gas		
3	Water		
4	Others:		

Details:

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i- Customers who purchase goods or services at least 10% of total company's sales

No.	Name of customers	Type of goods or services	Quantity	Total amount	Contract duration
1					
2					
3					
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j- Suppliers who supply goods or services at least 10% of total company's purchases

No.	Name of suppliers	Type of goods or services	Quantity	Total amount	Contract duration
1					
2					
3					
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k- Patents, marks, trade names, licenses or other agreements on intellectual property rights

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l- Number of total employees and full-time employees

	Type of employment contract
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		Full time employees	None-contractual employees	Total
Type of degree	Ph.D.			
	MBA			
	BA			
	Diploma			
	Certificate			

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m- Potential of production capacity

Type of production or services line	Licensed capacity	Installed capacity	Actual production capacity

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n- Transactions with subsidiary, associates, holding company or related companies

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2- Operational plan and financial position

- a- Profit and cash flow estimated, pro-forma statement of financial position and pro-forma consolidated statement of financial position

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b- Any expectation of significant changes in the number of employees

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c- Internal and external sources of capital

Sources	Y-3	Y-2	Y-1
Internal sources of capital:			
Share capital			
Capital reserves			
Retained earnings			
Share premium			
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Sub total			
External sources of capital:			
Long-term borrowing			
Loan from directors & associates			
Short-term borrowing			
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Sub total			
Total			

d- Material capital expenditure and expected source of funds for such expenditure

No.	Type of expenditure	Amount of capital expenditure	Source of funds	Date
1				
2				
3				

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e- Material changes in income, cost of sales, other operating expenses, and net income

Description	Y-3	Y-2	Y-1
Revenue			
Cost of sales			
Gross profit			
Distribution costs			
Administrative expenses			
Other expenses			
Gross operating profit			
Non-operating income			
Profit before depreciation, amortization and tax			
Depreciation and amortization			
Profit before tax			
Provision for income tax			
Current tax			
Deferred tax			
Profit after taxation			

f- Any seasonal aspects of the company's business

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g- Any known trends, events or uncertainties

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h- Any change in the assets of the company to settle any liability

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i- Any material loan between holding company and its subsidiary

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j- Any future contractual and contingent liabilities

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k- VAT, income tax, customs duty or other un-paid tax liability including any contingent liabilities

k-1- VAT

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k-2- Income tax

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k-3- Custom duty

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k-4- Other un-paid tax liability including any contingent liabilities

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1- Operating and finance leases

1-1- Operating lease

No.	Lessor	Type of assets	Asset value	Period of lease	Monthly rental	Termination date	Terms of lease
1.							
2.							
3.							

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1-2- Finance lease

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m- Provision related to personnel schemes including retirement benefits that would not be involved the issuance of equity securities of the company

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3- Information related to the company's assets

a- Property, plant and equipment, biological assets and intellectual properties rights

a-1- Description of PPE

a-1-1- Description of property by identifying address, condition, original costs, actual value after revaluation and book value

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a-1-2- Description of plant

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a-1-3- Description of equipment by identifying brand or model, country of origin, year of purchasing, year of manufacturing, and number of equipment, original costs, actual value after revaluation and book value

a-1-4- Ownership of property, plant and equipment

			Ownership	Lease	
				Terms	Lessor
Type of	Property	1			
		2			
		...			
	Plant	1			
		2			
		...			
	Equipment	1			
		2			
		...			

a-1-5- The valuation on property, plant and equipment

No.	Name of PPE	Valuation date	Name of assets valuation company	Ref No. of attached documents
1				
2				
3				
...				

a-1-6- Property, plant and equipment obtained from mortgage

No.	Name of PPE	Identification of mortgagor	Initial mortgage value	Current value	Duration
1					
2					
3					
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a-2- Description of biological assets

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a-3- Description of intellectual properties rights

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b- Assets valuation and revaluation

b-1- Table of summary on valuation or revaluation

Name of assets valued or revalued	Book Value	Value on the date of valuation or revaluation	Name of valuers	Valuation methods	Date of valuation

b-2- Valuation or revaluation reason

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b-3- Identity and qualification of valuers

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Section 5: Information of Company's Directors, Senior Officers and Shareholders

1- Directors and senior officers

- a- Short biography of directors and senior officers specifying their identity and qualification

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- b- Experiences of directors and senior officers for the last 05 years

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- c- Date becoming director and the termination date of current mandate

No.	Director's name	Date becoming director	The termination date of current mandate
1	/...../...../...../.....
2	/...../...../...../.....
3	/...../...../...../.....
....	/...../...../...../.....

- d- If any director is also a director, a shareholder, an owner or a partner of another company, provides the names of such companies:

No.	Name of director	Name of related company	Director or shareholder or owner or partner
1			
2			
3			
...			

- e- Family relationship among directors and senior officers (if any), states the nature and length of the relationship.

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2- Involvement of directors and senior officers in certain legal proceedings for the last 10 years

- a- Bankruptcy petitioned against any company in which any senior officer or director of the issuer was a director, a senior officer or a partner

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- b- Conviction of any crime or any criminal proceeding pending against director or senior officer

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- c- Permanent/temporary jurisdiction of any competent court against any director or senior officer enjoining, barring, suspending or limiting the involvement in any securities or business activity

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- d- Decision of the SECC, Foreign Securities and Exchange Commission or other regulators enjoining, barring, suspending or limiting the involvement of directors or senior officers in any securities or business activity

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3- Remuneration or compensation of directors and senior officers

- a- Name and position of five employees who received highest remuneration or compensation including the aggregate amount of their remuneration or compensation

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b- Aggregate amount of remuneration or compensation for non-executive directors

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c- Aggregate amount of remuneration or compensation for all directors and senior officers as a group

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d- Aggregate amount of remuneration or compensation for all directors and senior officers for 01 future fiscal year

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e- Material increase in remuneration or compensation for directors or senior officers during the current and future fiscal year

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4- Stock options granted to directors, senior officers and employees

a- Stock options granted to directors

No.	Name	Position	Number of equity securities	Exercise price	Market price	Granted date	Expiry date
1						.../.../...	.../.../...
2						.../.../...	.../.../...
3						.../.../...	.../.../...
...							

b- Stock options granted to senior officers

No.	Name	Position	Number of equity securities	Exercise price	Market price	Granted date	Expiry date
1						.../.../...	.../.../...
2						.../.../...	.../.../...
3						.../.../...	.../.../...
...							

c- Stock options granted to employees

No.	Name	Position	Number of equity securities	Exercise price	Market price	Granted date	Expiry date
1						.../.../...	.../.../...
2						.../.../...	.../.../...
3						.../.../...	.../.../...
...							

5- Shareholders

a- Company's shareholders

a-1- Identity of shareholders who own at least 05% of the equity securities ¹

No.	Full name	Address	Quantity	Percentage of ownership
1				
2				
3				
4				
5				
Total				

a-2- Identity of five employees receiving highest remuneration or compensation who held company's equity securities

No.	Full name	Position	Address	Quantity	Percentage of ownership
1					
2					
3					
4					
5					

¹ The issuer shall not change shareholders holding 05% or more when the disclosure document registered with SECC until date of formal listing with permitted securities market.

a-3- Identity of each director who held company's equity securities

No.	Full name	Position	Address	Quantity	Percentage of ownership
1					
2					
3					
4					
5					

a-4- Identity of other employees who held company's equity securities:

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b- Insolvency of shareholders holding at least 05% of company's total equity securities

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Section 6: Relationship and transaction(s) with related parties

1- Transactions with shareholders, indicating name, type and date of transactions during the last 05 years prior to the filing of application

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2- Material transactions with directors or senior officers or persons whereby directors or senior officers of the company has interest during the last 05 years prior to the filing of application

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3- Material transactions with shareholders holding at least 05% of the outstanding shares during the last 03 years prior to the filing of application

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4- Material transactions with family members of directors or senior officers or shareholders holding at least 05% of the outstanding shares during the last 03 years prior to the filing of application

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5- Material transactions with persons who have relationship with directors of company, its subsidiary or holding company where relationship occurred in the transaction or any arrangement with the company during the last 03 years prior to the filing of application

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6- Material transactions with persons who were directors or with any person who has relation with the former directors of company during the last 02 years prior to the filing of application

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7- Material transactions with directors holding any position in an association or non-profit organization or other companies for the last 02 years prior to the filing of application

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8- Material transactions with directors receiving any interest or professional fee for services in which director provided via any firm to issuer during the last 03 prior to the filing of application

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Section 7: Financial Information

1- Exchange Rate

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Date	Exchange rate on statement of financial position date	Average exchange rate on statement of financial position date
Exchange rate of year Y-1		
Exchange rate of year Y-2		
Exchange rate of year Y-3		

2- Historical Financial Information

2-1 Statement of comprehensive income for the year ended

Choose either one from two options below:

a. The comprehensive income by function ☐

Description	Y-3	Y-2	Y-1	Interim-current (if any)
Revenue				
Cost of sales				
Gross profit				
Other income				
Distribution costs				
Administrative expenses				
Other expenses				
Finance costs				
Share of profit of associates				
Profit/(Loss) before Tax				
Income tax expense				
Profit/(Loss) for the year from continuing operations				
Profit/(Loss) for the year from discontinued operations				

PROFIT/(LOSS) FOR THE YEAR (1)				
Other comprehensive income:				
Exchange differences on translating foreign operations				
Investments in equity instruments				
Cash flow hedges				
Gains on property revaluation				
Actuarial gains (losses) on defined benefit pension plans				
Share of other comprehensive income of associates				
Income tax relating to components of other comprehensive income				
Other comprehensive income for the year, net of tax (2)				
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (1)+(2)				
Profit attributable to: - Owners of the parent - Non-controlling interests				
Total comprehensive income attributable to: - Owners of the parent - Non-controlling interests				
Earnings per share (in currency units): - Basic and diluted				

b. The comprehensive income by nature ☐

Description	Y-3	Y-2	Y-1	Interim-current (if any)
Revenue				
Other income				

Changes in inventories of finished goods and work in progress				
Work performed by the entity and capitalized				
Raw material and consumables used				
Employee benefits expense				
Depreciation and amortization expense				
Impairment of property, plant and equipment				
Other expenses				
Finance costs				
Share of profit of associates				
Profit /(loss) before tax				
Income tax expense				
Profit/(loss) for the year from continuing operations				
Profit/(loss) for the year from discontinued operations				
PROFIT/(LOSS) FOR THE YEAR (1)				
Other comprehensive income:				
Exchange differences on translating foreign operations				
Investments in equity instruments				
Cash flow hedges				
Gains on property revaluation				
Actuarial gains (losses) on defined benefit pension plans				
Share of other comprehensive income of associates				
Income tax relating to components of other comprehensive income				
Other comprehensive income for the year, net of tax (2)				
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (1)+(2)				
Profit/(loss) attributable to:				
- Owners of the parent				
- Non-controlling interests				

Total comprehensive income attributable to: - Owners of the parent - Non-Controlling Interests				
Earnings per share (in currency units) - Basic and diluted				

2-2. Statement of financial position

Description	Y-3	Y-2	Y-1	Interim-current (if any)
ASSETS				
Non-current assets				
Property, plant and equipment				
Goodwill				
Other intangible assets				
Investments in associates				
Investments in equity instruments				
Current assets				
Inventories				
Trade receivables				
Other current assets				
Cash and cash equivalents				
Total assets				
EQUITY AND LIABILITIES				
Equity attributable to owners of the parent				
Share capital				

Retained earnings				
Other components of equity				
Non-controlling interests				
Total equity				
Non-current liabilities				
Long-term borrowing				
Deferred tax				
Long-term provisions				
Total non-current liabilities				
Current liabilities				
Trade and other payables				
Short-term borrowings				
Current portion of long-term borrowings				
Current tax payable				
Short-term provisions				
Total current liabilities				
Total liabilities				
Total equity and liabilities				

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3- Capitalization and Indebtedness

a- Capitalization

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b- Indebtedness
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4- Management's discussion and analysis

a- Overview of operations

a-1- Revenue
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a-2- Analysis revenue by segment
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a-3- Gross profit margin analysis
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a-4- Profit before tax analysis
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a-5- Profit after tax analysis

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a-6- Factors and trends analysis affecting financial conditions and results

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b- Significant factors affecting profit

b-1- Demand and supply conditions analysis

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b-2- Fluctuations in prices of raw materials analysis

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b-3- Tax analysis

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b-4- Exceptional and extraordinary items analysis

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c- Material changes in sales and revenue

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d- Impact of foreign exchange, interest rates and commodity prices

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e- Impact of inflation

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f- Government / economic / fiscal / monetary policy

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5- Liquidity and capital resources

a- Working capital

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b- Pro forma cash flow

b-1- Net cash flow from operating activities

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b-2- Net cash flow from investing activities

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b-3- Net cash flow from financing activities

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c- Borrowings

c-1- Short-term

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c-2- Long-term

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d- Breach of terms and conditions of covenants associated with credit arrangement, bank loan

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e- Types of financial instruments used

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f- Treasury policies and objectives

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g- Material commitments

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h- Material litigation and contingent liabilities

h-1- Material litigation

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h-2- Contingent liabilities

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i- Key financial ratios

Description		Y-3	Y-2	Y-1	Interim (if any)
1	Solvency ratio (1)/(2)				
	(1): Total net worth				
	(2): Aggregate of the assets (net amount after deduction of provision and depreciation) and off-balance sheet items,				
	Weighted to their degree of credit				

	risk.				
2	Liquidity ratios				
2.1	Current ratio (1)/(2) (1): Current assets (2): Current liabilities				
2.2	Quick ratio (1)/(2) (1): Current assets - Inventories (2): Current liabilities				
3	Profitability ratio				
3.1	Return on asset (1)/(2) (1): Net income (2): Total assets				
3.2	Return on equity (1)/(2) (1): Net income - Dividend paid to preference shares (2): Shareholders' equity				
3.3	Gross profit margin (1)/(2) (1): Gross profit (2): Revenue				
3.4	Profit margin (1)/(2) (1): Net income (2): Revenue				
3.5	Earnings per share (1): Net income after interests and tax - Dividend paid to preference shares (2) Number of common shares outstanding				
4	Activity				
4.1	Assets turnover ratio (1)/(2) (1): Revenue (2): Total assets				
4.2	Accounts receivable turnover ratio (1)/(2)				

4.3	(1): Credit sales				
	(2): Average account receivable				
4.4	Accounts payable turnover ratio				
	(1)/(2)				
4.4	(1): Purchases				
	(2): Average account receivable				
5.2	Inventory turnover ratio (1)/(2)				
	(1): Sales				
5.2	(2): Inventory				
5	Capital structure analysis ratio				
5.1	Interest coverage ratio (1)/(2)				
5.2	(1): Profit before interest and tax				
	(2): Interest expense				
5.2	Debt to equity ratio (1)/(2)				
	(1): Total liabilities				
5.2	(2): Shareholders' equity				

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j- Trade receivables

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k- Inventories

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l- Non-current assets

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m- Trade payables

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n- Material contracts

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6- Trend information

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7- Dividend policy

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8- Pro-forma financial information (use the form in point 2 of this section)

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9- Consolidated financial information (use the form in point 2 of this section)

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10- Off-balance sheet

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Section 8: The Director's Report on The Valuation of The Company's Performance

[illegible]

[illegible]

Section 10: Other informations

1- Resolution of Board of Directors for the last 03 years prior to filing of application

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2- Financial information audited by the internal auditor for the last 03 financial years

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3- Resolution of shareholders during the last 03 years prior to filing of application

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4- Dividend report during the last 03 years indicating the dividend per share, total dividend and dividend return prior to filing of application

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5- Report on legal proceeding description during the last 03 years prior to filing of application

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Section 12: Subscription Form

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Section 13: Signature of Chairman of Board of Directors, Directors, CEO and CFO of Company

**Chairman of Board
of Directors**

Signature

Date

CEO

Signature

Date

CFO

Signature

Date

Director

Signature

Date

Director

Signature

Date

Appendix

- 1- The financial statements prepared and audited pursuant to the provisions of the Law on Corporate Accounts, Their Audit and The Accounting Professions for the latest 03 financial years.
- 2- The consolidated financial statements prepared and audited pursuant to the provisions of the Law on Corporate Accounts, Their Audit and The Accounting Professions for the latest 03 financial years.
- 3- The code of Ethics for director of the issuer
- 4- Asset valuation report
- 5- Auditor's report on incentive policy
- 6- Others