

PROPOSED BOND ISSUE - INFORMATION REQUEST LIST

Section	Information/Document Request
Name of Issuer	Provide full name of company, including subsidiary if applicable
Type of Business	Provide details of the business sector and details of actual business conducted.
Glossary of Technical Terms (Industry Specific)	Provide a description of some of the technical terms and abbreviations commonly found in the industry.
Corporate Information	Board of Directors Provide the names, addresses and occupations of the Directors of the Issuer and guarantor corporation, if applicable.
	Company Secretary Provide name and qualifications.
	Registered Office Provide address.
	Lead Manager, Manager Provide name and address.
	Auditors Provide the names, addresses and professional qualifications (including membership in a professional body, if any) of the Issuer's auditors for the 2 most recent completed financial years. If applicable, provide also the name, address and professional qualifications (including membership in a professional body, if any) of any other auditor engaged by the Issuer. In the case of a guaranteed debenture issue, provide also such information in respect of the guarantor corporation.
	Bond Trustee Provide name and address. Provide the main terms of the document governing such trusteeship, including provisions concerning functions, rights and obligations of the trustee.
	Paying Agent

	Section	Information/Document Request
		Provide name and address. Provide the main terms of the document governing such trusteeship or representation, including provisions concerning functions, rights and obligations of the fiscal agent.
		Legal Advisors to the Issuer and the Bond Issue To be advised
		Legal Advisors to the Issuer on relevant law if deal is outside Singapore If an SPV is being used, provide all details of such entity
		Principal Bankers Provide name and address.
		Valuer (if any) Provide name and address.
		Guarantor Corporation (if any) Provide name and address
		Arranger (if any) Provide name and address
		Underwriter (if any) Provide name and address
	Summary of the Bond Issue	[Lawyers will draft]
		Where not all of the bonds being offered are underwritten or guaranteed, provide a statement of the portion not so underwritten or guaranteed.
		If the Issuer, its guarantor corporation, or the Bonds being offered, have been given a credit rating by a credit rating agency, disclose the name of the credit rating agency, the credit rating (including whether it is a short-term or long-term credit rating), whether or not the Issuer or its guarantor corporation had paid any fees or benefit of any kind to the credit rating agency in consideration for the credit rating, and the date on which the credit rating was given.
		State the yield and provide a summary of the method whereby that yield is calculated. State the issue and redemption prices as well as the nominal interest rate and, if floating, explain how the rate is calculated. If several or variable interest rates are provided for, indicate the conditions for changes in the rate.
		Disclose the financial covenants, including those concerning issues of other forms or series of bonds.
		Where applicable, state whether or not the Issuer has any right to create additional charges over any of the assets subject to a charge

	Section	Information/Document Request
		to secure the repayment of the Bonds, as the case may be, which will rank in priority to or pari passu with the second-mentioned charge and, if there is such a right, particulars of its nature and extent.
	Use of Proceeds	Disclose the estimated amount of the proceeds from the offer (net of the expenses of the offer) broken down into each principal intended use. If the anticipated proceeds will not be sufficient to fund all of the intended uses, disclose the amount and sources of other funds needed. Where specific uses are not known for any portion of the proceeds, disclose the general uses for which the proceeds are proposed to be applied. State the minimum amount which, in the reasonable opinion of the directors of the Issuer, must be raised by the offer of Bonds, as the case may be.
		State the amounts or estimated amounts of the expenses of the offer and the persons to whom these amounts have been paid or are payable.
	Information on the Issuer 1 History	<p>History</p> <p>Provide the following information:</p> <ul style="list-style-type: none"> (a) the name of the Issuer; (b) the date of incorporation and, where the constituent documents of the Issuer provide a limit as to the duration for which the Issuer is to exist, such duration; (c) the country of incorporation and legal form of the Issuer, the legislation under which it operates, and the address and telephone and facsimile numbers of its registered office (or principal place of business if different from its registered office); (d) the length of time for which the business of the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, of the group, or, if the Issuer is the holding company of a pro forma group, of the pro forma group, has been carried on and the important events in the development of the business; (e) a description, including the amount invested, of each material expenditure on and divestment of capital investment (including any interest in another corporation) by the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, by the group, or, if the Issuer is the holding company of a pro forma group, by the pro forma group, for the period starting from the beginning of the period comprising the 3 most recent completed financial years and ending on the date of the Offering Document; (f) any material capital investment by the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, by the group, or, if the Issuer is the holding company of a pro forma group, by the pro forma group, the making or divestment of which is in progress, including the geographical location of the investment and the method of financing; (g) any public take-over offer, by a third party in respect of the Issuer's shares or by the Issuer in respect of the shares of

	Section	Information/Document Request
		another corporation, which has occurred during the last and current financial year; state the price or exchange terms attaching to such offer and the outcome thereof.
		<p>Where the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, the group, or, if the Issuer is the holding company of a pro forma group, the pro forma group —</p> <p>(a) has been carrying on business for less than 2 years; or (b) intends to acquire a business which has been carried on for less than 2 years and which is to be financed by proceeds from the offer,</p> <p>state, as may be applicable, the length of time during which the business of the Issuer or group or pro forma group, as the case may be, has been carried on and the length of time the business to be acquired has been carried on.</p>
		<p>Where the Issuer is a foreign corporation, provide particulars with respect to —</p> <p>(a) the instrument constituting, or defining the constitution of, the Issuer; (b) the law or regulation by or under which the incorporation of the Issuer was effected; (c) an address in Singapore where such instrument or law or regulation, or a certified copy of such instrument, or a copy of such law or regulation, may be inspected; (d) the date on which and the place where the Issuer was incorporated; and (e) whether the Issuer has established a place of business in Singapore and, if so, the address of its principal office in Singapore.</p>
	2 Business	<p>Business</p> <p>Provide information on the nature of the operations and principal activities; the main categories of services performed and products sold (if any) for each of the 3 most recent completed financial years, any significant new service or product introduced in the 3 most recent completed financial years and, to the extent that the development of the new product or service has been publicly disclosed, the status of such development.</p> <p>Provide information on the principal markets in which the Issuer competes, including a breakdown of total revenues by category of activity and geographic market, for each of the 3 most recent completed financial years</p> <p>Provide a description of the sources and availability of raw materials, including a description of whether prices of principal raw materials are volatile.</p> <p>Provide information on whether the business or profitability of the</p>

	Section	Information/Document Request
		Issuer is materially dependent on any new service or process.
	3 Industry Overview	<p>Industry Overview Provide a description of the prospects and outlook for the Issuer's operating environment and industry, such as information on growth prospects, competition, government regulation and threats.</p> <p>Discuss, for at least the current financial year, the business and financial prospects, the most significant recent trends in production, in sales and inventory, and in the costs and selling prices of products and services, and the state of the order book, since the most recent financial year, as well as any other known trends, uncertainties, demands, commitments or events that are reasonably likely to have a material effect on net sales or revenues, profitability, liquidity or capital resources, or that would cause financial information disclosed in the Offering Document to be not necessarily indicative of future operating results or financial condition.</p>
	4 Competition	<p>Competition Provide information on the Issuer's main competitors and to list any public sources or industry statistics regarding the Issuer's market share.</p>
	5 Competitive Strengths	<p>Competitive Strengths Discuss various strengths which the Issuer possesses such as:-</p> <ul style="list-style-type: none"> • technical know-how; • diversified customer base; • experienced management team; • proven track record/quality products and services
	6 Future Plans and Strategies	<p>Future Plans and Strategies Provide information on the Issuer's future plans and strategies.</p>
	7 Group Structure	<p>Group Structure If the Issuer is part of a group, include a brief description of the group and the Issuer's position within the group.</p>
	8 Subsidiaries	<p>Subsidiaries If the Issuer is the holding company of a group or a pro forma group, provide information on every subsidiary and associated company of the Issuer, the absolute amount of the net assets (liabilities) or profit (loss) before tax of which accounts for 10% or more of the absolute amount of the net assets (liabilities) or profit (loss) before tax respectively of the group or pro forma group, as the case may be, for any of the 3 most recent completed financial years, including name, country of incorporation and principal place of business, proportion of ownership interest of the Issuer and, if different, proportion of voting power held by the Issuer.</p>
	9 Shareholders	<p>Shareholders Provide the names of each substantial shareholder (beneficial</p>

	Section	Information/Document Request
		<p>owner of 5% or more of each class of the Company's voting securities) and director and the chief executive officer of the Company, state the number and percentage of shares of each class in which each of them has interest, whether direct or deemed, as of the latest practicable date and immediately after the offer, or an appropriate negative statement if there are no substantial shareholders.</p> <p>Where the deemed interest in the shares of the Company is held through another corporation, the shares of which are listed for quotation or quoted on a securities exchange or overseas securities exchange, that deemed interest may be excluded.</p>
	10 Capital	<p>Provide information on the number and amount of securities in the Issuer which have been issued, or agreed to be issued, in the 2 years before the date of the Offering Document as fully or partly paid-up in cash or otherwise than in cash and where any of these are issued as partly paid-up in cash, the extent to which they are so paid up. In both cases, state the consideration for which those securities have been issued or agreed to be issued.</p> <p>Provide the description, number and amount of any securities in the Issuer which any person has, or has the right to be given, an option to subscribe for or purchase, together with the following particulars of the option:</p> <ul style="list-style-type: none"> (a) the period during which the option is exercisable; (b) the exercise price; (c) the consideration, if any, given or to be given for the option or for the right to the option; and (d) the names of the persons to whom the option or the right to it was given; if the option or the right to it was given to all existing holders of the shares in, or debentures of, the Issuer on a pro-rata basis or to employees under an employees' share option scheme, it will be sufficient to state that fact without giving the names.
	11 Changes in Capital	<p>Changes in Share Capital</p> <p>Provide information on any changes in the percentage of ownership of the Issuer and its subsidiaries since the date of incorporation.</p>
	12 Information on Controlling Shareholder	<p>Information on Controlling Shareholder</p> <p>To the extent known to the Issuer, state whether the Issuer is directly or indirectly owned or controlled by another corporation, any government or other natural or legal person whether severally or jointly; and if so, give the name of such corporation, government or person, and briefly describe the nature of such control, including the amount and proportion of capital held giving a right to vote.</p> <p>"controlling shareholder" , in relation to the Issuer, means —</p> <ul style="list-style-type: none"> (a) a person who has an interest in the voting shares of the Issuer

	Section	Information/Document Request
		<p>and who exercises control over the Issuer; or (b) a person who has an interest of 30% or more of the aggregate of the nominal amount of all the voting shares in the Issuer, unless he does not exercise control over the Issuer.</p>
	13 Properties and Fixed Assets	<p>Properties and Fixed Assets Provide information regarding any material tangible fixed asset of the Issuer, including any leased property and major encumbrance thereon. The information provided must include (in the case of real property) a description of the size and use of the real property; (in the case of a production facility) an indication of the productive capacity and extent of utilisation of the facility for each of the 3 most recent completed financial years; a statement on how the fixed asset is held, the product produced using the fixed asset, and the location.</p> <p>Describe any regulatory requirement that may materially affect the Issuer's utilisation of a tangible fixed asset. With regard to any material plan to construct, expand or improve a facility, describe the nature of and reason for the plan, and give an estimate of the amount of expenditure, including the amount already expended. In addition, disclose the method of financing the plan, the estimated dates of commencement and completion of the plan, and any anticipated increase in production capacity after completion.</p>
	14 Intellectual Property	<p>Intellectual Property Provide information on whether the business or profitability of the Issuer is materially dependent on any patent or licence, industrial, commercial or financial contract (including a contract with a customer or supplier) or new process.</p>
	15 Quality Assurance	<p>Quality Assurance Provide a description of the Issuer's policy on quality assurance, certifications earned and the Issuer's various internal quality control procedures.</p>
	16 Environmental Matters	<p>Environmental Matters Provide information on the environmental impact of the Issuer's business on the environment and whether the Issuer or its subsidiaries are subject to supervision and/or inspection by any environmental authority. If the Issuer is subject to such supervision/inspection, to provide information on the results of any inspections or certificates or licences issued in respect thereof for each of the 3 most recent completed financial years.</p>
	17 Insurance	<p>Insurance Provide information on the insurance policies taken up by the Insurer or its subsidiaries.</p>
	Directors, Management and Staff	<p>Information on Directors and Key Management Provide the management reporting structure of the Issuer</p>

	Section	Information/Document Request
		<p>Provide the following information with respect to the directors and key executives of the Issuer and any employee of the group, such as a scientist, researcher or designer, upon whose work the Issuer is dependent:</p> <ul style="list-style-type: none"> (a) name, details of past working experience, educational and professional qualification, if any, and areas of responsibility in the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, in the group, or, if the Issuer is the holding company of a pro forma group, in the pro forma group; (b) any principal business activity performed outside the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, the group, or, if the Issuer is the holding company of a pro forma group, the pro forma group, and any present principal directorship or principal directorship in the last 5 years other than directorship in the Issuer; (c) age; (d) the nature of any family relationship — <ul style="list-style-type: none"> (i) between any of the persons named above; or (ii) between any of the persons named above and any substantial shareholder of the Issuer; (e) any arrangement or understanding with a substantial shareholder, customer or supplier of the Issuer or other person, pursuant to which any person referred to above was selected as a director or key executive of the Issuer.
		<p>Employees Provide either —</p> <ul style="list-style-type: none"> (a) the average number of employees of the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, of the group, or, if the Issuer is the holding company of a pro forma group, of the pro forma group, for each of the 3 most recent completed financial years (and any change in the number of such employees, if material); or (b) the number of employees of the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, of the group, or, if the Issuer is the holding company of a pro forma group, of the pro forma group, as at the end of each of the 3 most recent completed financial years (and any change in the number of such employees, if material), and, if possible, a breakdown of persons employed by activity and geographic location. <p>Disclose information regarding the relationship between management and labour unions. If the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, the group, or, if the Issuer is the holding company of a pro forma group, the pro forma group, employs a significant number of temporary employees, disclose the average number of temporary employees in respect of the most recent completed financial year.</p>

	Section	Information/Document Request
		<p>Employee benefit plans</p> <p>Provide information as to the options on the shares of the Issuer granted to each of the directors and the chief executive officer of the Issuer, including the description and number of shares covered by the options; the exercise price; the option purchase price (if any); the period during which the option is exercisable; and the expiration date of the options.</p> <p>Describe any arrangement which involves the employees of the Issuer and, if the Issuer is a holding company, the directors or employees of a subsidiary or associated company of the Issuer, in the capital of the Issuer, including any arrangement that involves the issue or grant of options or shares or any other securities of the Issuer.</p>
	Related Party Transactions	<p>Provide the following information with respect to each transaction or loan, or proposed transaction or loan, for the period starting from the beginning of the period of the 3 most recent completed financial years, between the entity at risk¹ and an interested person² of the Issuer, which are material in the context of the offer:</p> <p>(a) the nature of the transaction and the quantum involved; and</p> <p>(b) the amount of the loan (including a guarantee of any kind) made by the entity at risk or interested person to or for the benefit of the interested person or entity at risk respectively; the information provided must include the largest amount outstanding during the period covered, the amount outstanding as at the present date, the nature of the loan and the transaction in which it was incurred, and the interest rate on the loan.</p> <p>For each transaction referred to in the above paragraph —</p> <p>(a) that has been completed or will be completed at or before the</p>

¹"entity at risk" means —

- (a) the corporation concerned;
- (b) a subsidiary of the corporation, the shares of which are not dealt in, listed for quotation or quoted on, a securities exchange or overseas securities exchange; or
- (c) a corporation which is an associated company of the corporation by virtue of paragraph (a) of the definition of "associated company" in the Securities and Futures (Offers of Investments) (Shares and Debentures) Regulations, over which —
 - (i) the corporation concerned;
 - (ii) a subsidiary of the corporation;
 - (iii) the corporation together with a subsidiary of the corporation;
 - (iv) the corporation together with an interested person of the corporation;
 - (v) a subsidiary of the corporation together with an interested person of the corporation; or
 - (vi) the corporation together with a subsidiary of the corporation and an interested person of the corporation, exercise control, and the shares of which are not listed for quotation or quoted on a securities exchange or overseas securities exchange;

² "interested person" , in relation to a corporation, means —

- (a) a director, the chief executive officer or a controlling shareholder of the corporation; or
- (b) an associate of any such director, chief executive officer, or controlling shareholder.

	Section	Information/Document Request
		<p>date of the Offering Document, disclose whether or not the transaction has been or will be carried out on an arm's length basis;</p> <p>(b) that will continue after the date of the Offering Document, disclose —</p> <p>(i) whether or not the transaction has been carried out on an arm's length basis; and</p> <p>(ii) the procedure undertaken or which will be undertaken to ensure that such transaction will be carried out on an arm's length basis; or</p> <p>(c) that has been proposed, disclose the procedure which will be undertaken to ensure that such transaction will be carried out on an arm's length basis.</p> <p>For each loan referred to in this section —</p> <p>(a) that has been repaid or will be repaid at or before the date of the Offering Document, disclose whether or not the loan was made on an arm's length basis;</p> <p>(b) that is to be repaid, whether partly or wholly, after the date of the Offering Document, disclose —</p> <p>(i) whether or not the loan was made on an arm's length basis; and</p> <p>(ii) when the loan is intended or required to be repaid; or</p> <p>(d) that has been proposed, disclose the procedure which will be undertaken to ensure that such loan will be made on an arm's length basis.</p>
		<p>Where a director or controlling shareholder of the Issuer or his associate has an interest in any other corporation carrying on the same business or dealing in similar products as the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, as the group, or, if the Issuer is the holding company of a pro forma group, as the pro forma group, disclose —</p> <p>(a) the name of that other corporation;</p> <p>(b) the name of the director or controlling shareholder involved;</p> <p>(c) the nature and extent of his interest in that other corporation and the extent to which he is involved in the management of that other corporation either directly or indirectly; and</p> <p>(d) whether any conflict of interest thereby arising has been or is to be resolved or mitigated and if so, how it has been or is proposed to be resolved or mitigated.</p>
	Exchange Rates	<p>Provide —</p> <p>(a) the exchange rate between the foreign currency in which the financial statements of the Issuer are prepared and the Singapore currency at the latest practicable date;</p> <p>(b) the high and low exchange rates between that foreign currency and the Singapore currency for each month during the previous 6 months; and</p>

	Section	Information/Document Request
		(c) for the 3 most recent completed financial years and any interim period for which financial statements are presented, the average exchange rates for each period, calculated by using the average of the exchange rates between that foreign currency and the Singapore currency on the last day of each month during the period.
	Capitalisation and Indebtedness	Provide a statement of capitalisation and indebtedness (distinguishing between guaranteed and non-guaranteed, and secured and unsecured, indebtedness) as of a date no earlier than 60 days prior to the [date of the Offering Document, showing the Issuer's capitalisation on an actual basis and, if applicable, adjusted to reflect the sale of new shares or units of shares, as the case may be, being issued and the intended application of the net proceeds therefrom. Indebtedness includes indirect and contingent indebtedness.
	Working Capital	Provide a statement by the directors of the Issuer whether, in their reasonable opinion, the working capital available to the Issuer or, if the Issuer is the holding company of a group, the group is sufficient for present requirements and, if insufficient, how the additional working capital, thought by the directors to be necessary, is proposed to be provided.
	Dividends and Dividend Policy	<p>Disclose the rate of the dividends, if any, paid by the Issuer in respect of each class of shares for each of the 3 most recent completed financial years, giving particulars of each such class of shares (if relevant) and particulars of any case in which no dividends have been paid in respect of any class of shares for any of those years.</p> <p>Describe the Issuer's policy on dividend distributions and, if it does not have a fixed policy, state so.</p>
	Taxation	Provide information on the tax laws to which the Issuer is subject.
	Summary of Foreign Exchange and Exchange Controls in the PRC	[PRC lawyers to provide]
	Summary of relevant articles/byelaws of Issuer	<p>[PRC lawyers to provide Articles of Association]</p> <p>Provide a summary of the provisions of the Issuer's constituent documents and bylaws with respect to the borrowing powers exercisable by the directors and how such borrowing powers may be varied.</p>
	Summary of Financial Information	[Auditors to provide]
	Statement of differences	[Auditors to provide]

	Section	Information/Document Request
	between accounting standards	
	Risk Factors	<p>Issuer to disclose the risk factors that are specific to the Issuer and its industry as well as the shares or units of shares, as the case may be, being offered, which had materially affected or could materially affect, directly or indirectly, the Issuer's financial position and results, business operations and investments by debenture holders of the Issuer.</p> <p>Amongst other things, such factors may include:</p> <ul style="list-style-type: none"> a) the nature of the business in which it is engaged or proposes to engage; b) factors relating to the countries in which the group operates; c) the absence of profitable operations in recent periods; d) the financial position of the Issuer and its subsidiaries; e) reliance on the expertise of management; <input type="checkbox"/> f) unusual competitive conditions; g) pending expiration of material contracts; and h) dependence on a limited number of customers or suppliers. <p>Provide an explanation of any matter which, in the reasonable opinion of the directors of the Issuer, is likely to be of significance to investors.</p>
	Management Discussion and Analysis of Financial Information and Results of Operations	<ol style="list-style-type: none"> 1. In respect of the period under review, provide a narrative of the extent to which any material change in net sales or revenues is attributable to a change in the price or volume of products or services being sold or to the introduction of a new product or service. 2. In respect of the period under review, provide information regarding any significant factor, including unusual or infrequent event or new development, which materially affected profit (loss) before tax from operations; and indicate the extent to which such profit (loss) was so affected. Describe any other significant component of revenue or expenditure necessary to understand the results of operations for the period under review. 3. If the impact of foreign currency fluctuations is material, state such impact and the extent to which foreign currency exposure and investment is hedged by currency borrowings or other hedging instruments. 4. Provide information regarding any governmental economic, fiscal, monetary or political policies or factors that have materially affected, or could materially affect, directly or indirectly, the company's operations or investments by host country shareholders.

	Section	Information/Document Request
		<p>5. Provide the following information regarding liquidity (both short and long term)</p> <p>(a) a description of the material sources of liquidity, whether internal or external, and a brief discussion of any material unused sources of liquidity, as of the latest practicable date; include a statement by the directors of the relevant corporation whether, in their reasonable opinion, the working capital available to the relevant corporation or, if the relevant corporation is the holding company of a group, to the group, is sufficient for present requirements and, if insufficient, how the additional working capital, thought by the directors to be necessary, is proposed to be provided;</p> <p>(b) an evaluation of the material sources and amounts of cash flows from operating, investing and financing activities in respect of:</p> <p>(i) the period under review; or</p> <p>(ii) where pro forma cash flow statement has been provided, the most recent completed financial year as well as the interim period if interim financial statements have been provided, including the nature and extent of any legal, financial or economic restriction on the ability of a subsidiary of the relevant corporation to transfer funds to the relevant corporation in the form of cash dividends, loans or advances, and the impact such restriction have had or are expected to have on the ability of the relevant corporation to meet its cash obligations</p> <p>(c) the level of borrowings at the end of the most recent completed financial year or, if interim financial statements have been included, the interim period, the extent to which the borrowings are at a fixed rate and the maturity profile of the borrowings and committed borrowings facility, with a description of any restriction on its use.</p>
	Litigation	Provide information on any legal or arbitration proceedings, including those which are pending or known to be contemplated, which may have or have had in the last 12 months before latest practicable date, a material effect on the Issuer's financial position or profitability.
	General Information	Provide the date of incorporation and, where the constituent documents of the Issuer provides a limit as to the duration for which the Issuer is to exist, such duration.
		<p>Registered Office Provide the country of incorporation and legal form of the Issuer,</p>

	Section	Information/Document Request
		the legislation under which it operates, and the address and telephone and facsimile numbers of its registered office.
		<p>Principal Place of Business Provide the address and telephone and facsimile numbers of the Issuer's principal place of business.</p>
		<p>Responsibility Statement</p>
		<p>Authorisation of Bond Issue</p>
		<p>No Material Adverse Change Disclose any event that has occurred since the end of the period covered by the most recent audited financial statements which may have a material effect on the financial position and results of the Issuer, if there is no such event, provide an appropriate negative statement.</p>
		<p>Governing Law</p>
		<p>Clearance and Settlement Provide details of any dealing and settlement arrangement.</p>
		<p>Material Contracts Provide a summary of each material contract, other than a contract entered into in the ordinary course of business, to which the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, any member of the group, or, if the Issuer is the holding company of a pro forma group, any member of the pro forma group, is a party, for the period of 2 years before the date of the Offering Document, including the parties to the contract, the date and general nature of the contract, and the amount of any consideration passing to or from the Issuer or any other member of the group or pro forma group, as the case may be.</p>
		<p>Documents for Inspection</p>
		<p>Audited Financial Information</p> <p>1 Provide —</p> <p>(a) the annual financial statements of the relevant corporation or, if the relevant corporation is a holding company, its annual consolidated financial statements, for the 2 most recent completed financial years or, where the relevant corporation has been in existence for less than 2 completed financial years, for each of the financial years during which it has been in existence; and</p> <p>(b) if —</p> <p>(i) the relevant corporation is the holding company of a group and has been incorporated for less than 2 completed financial</p>

	Section	Information/Document Request
		<p>years; and</p> <p>(ii) the absolute amount of the net assets (liabilities) or profit (loss) before tax stated in the annual consolidated financial statements of a company which was the holding company of the group immediately before the relevant corporation became the holding company (referred to in this paragraph as the previous holding company) accounted for 75% or more of the absolute amount of the net assets (liabilities) or profit (loss) before tax of the pro forma group as stated in the pro forma group financial statements,</p> <p>the annual consolidated financial statements of the previous holding company for the 2 most recent completed financial years, excluding such financial statements for any financial year for which annual consolidated financial statements of the relevant corporation are provided under sub-paragraph (a).</p> <p>2. The annual financial statements to be provided under the above paragraph 1 must be statements -</p> <p>(a) prepared in accordance with the Singapore Statements of Accounting Standards (SAS), International Accounting Standards (IAS), US Generally Accepted Accounting Principles (US GAAP); or</p> <p>(b) in a case where such annual financial statements were not prepared in accordance with the accounting standards referred to in sub-paragraph (a), re-stated in accordance with the accounting standards referred to in that sub-paragraph.</p> <p>3. State, in respect of each financial year, whether the annual financial statements to be provided under paragraph 1 are audited in accordance with the Singapore Standards on Auditing, International Standards on Auditing or US Generally Accepted Auditing Standards.</p> <p>4. Where the annual financial statements to be provided under paragraph 1 Part are re-stated pursuant, state that fact and include in the Offering Document —</p> <p>(a) an opinion from the auditors that nothing has come to their attention that causes them to believe that the re-stated annual financial statements have not been properly re-stated in all material respects in accordance with the accounting standards;</p> <p>(b) a statement of reconciliation from the re-stated annual financial statements to the audited annual financial statements which form the basis for the re-stated annual financial statements; and</p> <p>(c) a statement that copies of the audited annual financial statements, which form the basis for the re-stated annual financial statements, are available for inspection at a specified place in Singapore for a period of at least 6 months from the date of issue of the Offering Document.</p> <p>5. The annual financial statements to be provided under paragraph</p>

	Section	Information/Document Request
		<p>1 shall be accompanied by the audit reports of those annual financial statements or, where the annual financial statements have been re-stated, the audit reports of those annual financial statements which form the basis for the re-stated annual financial statements. In addition, provide the following if they are not already included in the annual financial statements provided under paragraph 1:</p> <ul style="list-style-type: none"> (a) a note analyzing the changes in each item of shareholders' equity presented in the balance sheet; and (b) a statement showing either — <ul style="list-style-type: none"> (i) all changes in equity; or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders. <p>6. Identify the auditors who audited the annual financial statements referred to in paragraph 1, together with their memberships in a professional body. For the avoidance of doubt, where the annual financial statements referred to in paragraph 1 in respect of one or more financial years were audited by different auditors, identify all such auditors.</p> <p>7. If the auditors had refused to issue an audit report on any of the annual financial statements provided under paragraph 1 of this Part, or if any of the audit reports contains any material qualification, modification or disclaimer, highlight such refusal or such qualification, modification or disclaimer in the Offering Document and provide the reason for it.</p> <p>8. The most recent audited financial statements included in the Offering Document shall be made up to a date not earlier than 12 months before the date of issue of the Offering Document.</p> <p>Pro forma Financial Information</p> <p>9. Provide, in addition to the annual financial statements required under paragraph 1, annual consolidated profit and loss statements, annual consolidated cash flow statement and consolidated balance sheet of the pro forma group, in each of the following cases:</p> <ul style="list-style-type: none"> (a) the relevant corporation has been in existence for less than 2 completed financial years; or (b) there has been a material change to the structure of the group during the period starting from the beginning of the period comprising the 2 most recent completed financial years and ending on the date of the Offering Document. <p>10. The annual consolidated profit and loss statements of the pro forma group shall be prepared —</p> <ul style="list-style-type: none"> (a) in a case where none of the entities of the pro forma group, the financial statements of which were used in the preparation of the pro forma financial statements, was in existence at the

	Section	Information/Document Request
		<p>beginning of the period comprising the 2 most recent completed financial years, for every financial year of the pro forma group, from the financial year in which financial statements were first prepared for any of those entities to the most recent completed financial year; or</p> <p>(b) in any other case, for the 2 most recent completed financial years.</p> <p>11. The annual consolidated cash flow statement of the pro forma group shall be that of the most recent completed financial year. The consolidated balance sheet of the pro forma group shall be as at the end of the most recent completed financial year.</p> <p>12. The pro forma profit and loss statement must illustrate what the financial results of the group would have been for each financial year in the period specified in paragraph 10 (a) or (b), as the case may be, if the group structure as of the date of the Offering Document had been in place since the beginning of that period.</p> <p>13. The pro forma cash flow statement must illustrate what the cash flows of the group would have been for the most recent completed financial year if the group structure as of the date of the Offering Document had been in place since the beginning of that financial year.</p> <p>14. The pro forma balance sheet must illustrate what the financial position of the group would have been as at the end of the most recent completed financial year if the group structure as of the date of the Offering Document had been in place on that date.</p> <p>15. In respect of the pro forma financial statements, state —</p> <p>(a) that they are prepared for illustrative purposes only and based on certain assumptions after making certain adjustments to show what —</p> <p>(i) the financial results of the group would have been for each financial year in the period specified in paragraph 10 (a) or (b), as the case may be, if the group structure as of the date of the Offering Document had been in place since the beginning of that period;</p> <p>(ii) the cash flows of the group would have been for the most recent completed financial year if the group structure as of the Offering Document had been in place since the beginning of that financial year; and</p> <p>(iii) the financial position of the group would have been as at the end of the most recent completed financial year if the group structure as of the date of the Offering Document had been in place on that date;</p> <p>(b) that because of their nature, they may not give a true picture of the group's actual financial position or results;</p> <p>(c) the basis upon which they are prepared, and the source of each item of information; and</p>

	Section	Information/Document Request
		<p>(d) any material adjustment made to any information used in the preparation of the pro forma financial statements and the reason for it.</p> <p>16. Provide details of any transfer to and from any reserve in respect of the most recent completed financial year if the transfer is not reflected in the pro forma results for the financial year.</p> <p>17. With respect to the pro forma financial statements —</p> <ul style="list-style-type: none"> (a) identify the entities within the pro forma group; (b) provide a statement that the financial statements of each entity used in the preparation of the pro forma financial statements were — <ul style="list-style-type: none"> (i) prepared in accordance with the SAS, IAS, US GAAP; or (ii) in a case where such financial statements were not prepared in accordance with the accounting standards referred to in sub-paragraph (i), re-stated in accordance with the accounting standards referred to in that sub-paragraph; (c) for any entity which individually accounted for 10% or more of the net assets (liabilities) or profit (loss) before tax stated in the pro forma financial statements, identify the auditors of the entity who audited such entity's financial statements which were used in the preparation of the pro forma financial statements or, if any of the financial statements of such entity have not been audited, state that fact; and (d) if the auditors referred to in sub-paragraph (c) had refused to issue an audit report on any of the financial statements of an entity which were used in the preparation of the pro forma financial statements or, if any of the audit reports contains any material qualification, modification or disclaimer, reproduce such refusal, qualification, modification or disclaimer in full in the Offering Document and provide the reason for it. <p>18. Include, in the Offering Document, an opinion from the auditors as to whether the pro forma financial statements have been properly prepared in a manner consistent with both the format of the financial statements and the accounting policies of the relevant corporation.</p> <p>19. Include, in the Offering Document, an opinion from the auditors that —</p> <ul style="list-style-type: none"> (a) the pro forma financial statements have been properly prepared on the basis stated in paragraph 15 (c) and in accordance with paragraph 16 (b) of this Part; and (b) each material adjustment made to the information used in the preparation of the pro forma financial statements is appropriate for the purpose of preparing such financial statements. <p>20. The most recent pro forma annual financial statements to be provided under paragraph 9 shall be made up to a date not earlier than 12 months before the date of the Offering Document.</p>

	Section	Information/Document Request
		<p>21. Where the relevant corporation or, if the relevant corporation is the holding company of a group but not of a pro forma group, any entity within the group, or, if the relevant corporation is the holding company of a pro forma group, any entity within the pro forma group, has entered into any agreement to acquire or dispose of one or more assets (including any entity) and —</p> <p>(a) the net book value or the absolute amount of the profit (loss) before tax of any of these assets accounted for 10% or more of the absolute amount of the net assets (liabilities) or profit (loss) before tax respectively, of the relevant corporation, the group or the pro forma group, as the case may be, in respect of any of the 2 most recent completed financial years; or</p> <p>(b) the net book value or the absolute amount of the profit (loss) before tax of all of these assets together accounted for 20% or more of the absolute amount of the net assets (liabilities) or profit (loss) before tax respectively, of the relevant corporation, the group or pro forma group, as the case may be, in respect of any of the 2 most recent completed financial years,</p> <p>and such acquisition or acquisitions, or, disposal or disposals, have not been completed as of the date of this Offering Document, state:-</p> <p>(i) in respect of each of the 2 most recent financial years, the financial effect of the acquisition or acquisitions, or, disposal or disposals, on the earnings (loss) per share; and</p> <p>(ii) in respect of the end of the most recent financial year, the financial effect of the acquisition or acquisitions, or, disposal or disposals, on the net tangible assets (liabilities) per share,</p> <p>of the relevant corporation or, if the relevant corporation is the holding company of a group but not of a pro forma group, of the group or, if the relevant corporation is the holding company of a pro forma group, of the pro forma group.</p> <p>22. In respect of the financial effects referred to in paragraph 20 (i) and (ii), state —</p> <p>(a) that they are prepared for illustrative purposes only and based on certain assumptions after making certain adjustments;</p> <p>(b) that because of their nature, they may not give a true picture of the actual earnings (loss) per share or net tangible assets (liabilities) per share of the relevant corporation, group or pro forma group, as the case may be;</p> <p>(c) the basis and any assumption upon which they are prepared, and the source or sources of information used in their computation; and</p> <p>(d) any material adjustment made to the information used in the computation and the reason for it.</p> <p>23. Include in the Offering Document an opinion from the auditors that :-</p> <p>(a) the financial effects referred to in paragraph 20 (i) and (ii) have</p>

	Section	Information/Document Request
		<p>been properly computed on the basis stated in paragraph 21 (c); and</p> <p>(b) each material adjustment made to the information used in the computation of the financial effects is appropriate for the purpose of such computation.</p> <p>Interim Financial Information</p> <p>24. Provide the interim financial statements of the relevant corporation or, if the relevant corporation is the holding company of a group but not of a pro forma group, the interim financial statements of the group or, if the relevant corporation is the holding company of a pro forma group, the interim financial statements of the pro forma group, if such financial statements are required to be prepared under any law or regulatory requirement applicable to the relevant corporation.</p>
	Financial Statements	
		<p>Change in Accounting Policies</p> <p>Provide, if applicable, where there has been a material change to the Issuer's accounting policies, provide a summary of the material change in the accounting policies, and the reason for and quantitative impact of such change on the financial results of the Issuer or, if the Issuer is the holding company of a group but not of a pro forma group, the financial results of the group, or, if the Issuer is the holding company of a pro forma group, the financial results of the pro forma group, for each of the 2 most recent completed financial years.</p>
	Valuation Report	Provide, if any