

Use of Prospectus format for Public Offering

1. **Contents**
2. **Key factors of project that company will carry out**
3. **Notice to investors**
4. **Expected matters**
5. **Corporate information**
 - History and Background of the issuer
 - Company name
 - Company registration no.
 - Location of the company
 - Contact person, phone no., fax, e-mail
 - Website
 - Authorized capital and shares
 - Objective (establishment, Objectives stated in the MoA)
 - Businesses that the public company will carry out
 - Education, work experience, number of shares, and value subscribed by each director
 - Cost of incorporation
 - Legal advisors
 - Company auditors
 - Principal banks
 - Name and Title of Representative [CEO/MD]
 - Name of underwriter (if any)
6. **Definition (if any)**
7. **Summary of public offering**
 - Type of securities to be offered
 - Number of securities to be offered
 - Amount of the public offering Kyat
 - Number of securities (unit)
 - Offering price Kyat
 - Per value Kyat
 - Tentative Timetable for public offering

- Detail of underwriter (name, registration number, license number, contact address, website)
- Detail of selling agent (name, registration number, license number, contact address, website)
- Condition of underwriting (amount of shares to be underwritten)

8. **Minimum Subscription**

Kyat

9. **Use of proceeds**10. **Businesses**11. **Risk Factors**

- Company specific risk
- Industry risk

12. **Segregation of public offering**

Number of shares

- Existing shares
- Shares to be public offered
- Conditions of public offered

13. **Strength of competition**14. **Initial financial report**15. **Compliance of MFRS****Selected financial data**

Millions in kyat

Summary of financial data	Fiscal year	
	Fiscal year (1)	Fiscal year (2)
<u>Balance sheet</u>		
Cash and cash equivalents (cash+ bank+ equity)		
Current assets		
Non current assets		
Total assets		

Paid up capital		
Current liabilities		
Long-term borrowings		
Non current liabilities		
Total liabilities		
Total equity		

Millions in kyat

<u>Profit & lost statement</u>	Fiscal Year (1)	Fiscal Year (2)
Revenue (sales+ services+ others)		
(-) Direct Expenses		
Gross Profit		
(+) Other income		
(-) Administrative expenses / financial cost		
<u>Earning before taxes</u>		
(-) Income tax		
Net Profit		

Note: For the last two years

16. Financial estimation

- Investment plan
- Production/ services/ trade program
- Estimated income (yearly)
- Estimated income and expense (yearly)
- Cash flow statement

17. Tax

18. Plan of public offering

19. Venue of securities trading

- Method of pricing
- Fee of each share trading (if the cost is free of charge, please state the fact)

- Name of venue for share trading (OTC or counter set by issuer)
- Contact address

20. Dividend policy

21. Rights of share holders

22. Directors and management (Qualifications, duties and experiences of each person)

23. Organization chart

24. Responsibility of management according to the structure of company

25. Remuneration for the directors and salary of MD/CEO/ Executive Officers

26. Performance of Company management and transparency

27. Participation of directors in other companies (if so to mention position, duty and share ownership)

28. Corporate Governance

- List of initial shareholders before offering

29. Approval / agreement of Government for the business that company will operate

30. EIA (Environmental Impact Assessment)

- SIA (Social Impact Assessment)
- CSR (Corporate Social Responsibility)

31. Academicians

32. Legal factors and compliance (Myanmar Companies Act Article 92/93(1)-101

33. Disclaimer

34. Signatures of the directors

Attachment

(a) Company Incorporation Certificate

(b) MoA/ AoA

(c) Form 6, Form 26

(d) MIC Permit (if any)

(e) Business license issued by authority concerned / department (if any)

(f) Application form for share subscription

- Types of offering share
- Number of offering share

- Price of offeringKyat
- Per Value.....Kyat
- Offering amountKyat
- Number of offering shares (unit)

(g) a copy of its audited balance-sheet and profit and loss account in each of the two financial years, 5 years business plan instead of documents mentioned in above clause if it is a start-up company before the issue of the prospectus;

(h) a copy of the auditors' report attached to the balance-sheet and profit and loss account (if available);

(i) a copy of its directors' report under the section 131 (A) of the Myanmar Companies Act and (if available);

(k) a copy of the resolution of annual general meeting of shareholders (AGM), of extraordinary general meeting of shareholders (EGM), or of the board of directors or the decision of the directors in relation to the issue of securities concerned (if available); and

(l) a copy of a document which shows the respective authority's approval of a capital increase and/or a change in capital structure