

## **PROPOSED OUTLINE FOR OFFER MEMORANDUM/PROSPECTUS**

It is recommended that the following information be included in the memorandum:

1. A declaration by directors that the information provided is to the best of their knowledge.
2. Description of the Bonds
  - (i) Overview
    - The contact information for the issuer, and selling agent (if any).
    - The offer
      - Type
      - Price
      - Amount
        - Minimum Offering
        - Maximum Offering
    - Opening date
    - Closing date
    - The name of any person(s) guaranteeing the offer (if any).
  - (ii) Title and Denominations
  - (iii) Interest
  - (iv) Redemption and Purchase
  - (v) Services of Registrar, Transfer and Paying Agent
  - (vi) Restrictions on Trading
  - (vii) Payments
  - (viii) Use of Proceeds
3. Risk Factors (where applicable)
  - (i) Operating
  - (ii) Currency Exchange
  - (iii) Liquidity
  - (iv) Market
  - (v) Credit
  - (vi) Economic
  - (vii) Natural Disasters
4. Background Information on the Offering Institution
  - (i) Incorporation
  - (ii) Board of Directors
  - (iii) Management
  - (iv) Operating Performance
  - (v) Shareholding
  - (vi) Financial Statements for most recent financial year
5. Other Material Disclosures (any material disclosure not previously addressed).
6. The Purchase Order Form. This should be attached as an appendix.