

Prospectus checklist

Registration Statement – Warrants over Debentures

Registration Statement disclosure requirements for Warrants over Debentures

Rule A1.1.1 of APP 1 in Market Rules

Name of Issuer:	
Type of transaction:	
Submitted by:	
Date:	

Item		Page	Comments
1.	INFORMATION ABOUT THE ISSUER		
1.1	General information General information about the Issuer including: (a) the full legal name of the Issuer; (b) if different to the legal name, the full commercial name of the Issuer; (c) the legal form of the Issuer; (d) the country of incorporation of the Issuer and its incorporation number; (e) if domiciled in a jurisdiction outside the country of incorporation, the legislation under which the Issuer operates; (f) if registered in a place other than the country of incorporation, the place of registration of the Issuer and its registration number; (g) the date of incorporation and registration and the length of time the Issuer has remained incorporated or registered (or both) as is relevant. Where the Issuer has a fixed life, this must be stated together with the end date; (h) the address and telephone number of its registered office (and its principal place of business if different from its registered office); and (i) if the Securities are asset backed Securities, a statement whether the Issuer has been established as a special purpose vehicle or entity for the purpose of issuing asset backed Securities.		
2.	OPERATIONAL FINANCIAL OVERVIEW		
2.1	Actual and proposed business activities A detailed description of the actual and proposed principal operations of the Issuer including: (a) the history of the Issuer; (b) the principal activities and business of the Issuer; (c) n/a (d) the nature, and key factors relating to, the Issuer's operations and its principal activities, specifying the main categories of products sold and/or services performed for each financial year of the		

	period covered by the historical financial information; (e) an indication of any significant new products and/or services that have been introduced by the Issuer and, to the extent the development of new products or services has been publicly disclosed, the status of the development; (f) n/a (g) details of any major Customers, suppliers or other material dependencies of the Issuer; (h) if material to the Issuer's business or profitability, a summary of the extent to which the Issuer is dependent on any patents or licences, industrial, commercial or financial contracts or new manufacturing processes; and (i) the basis for any statement made by the Issuer regarding its competitive position.		
2.3	Risk factors Prominent disclosure of risk factors that are specific to the Issuer and if relevant, its industry in a section headed "Risk Factors" containing information including: (a) the material risks associated with investing in the Issuer, and where applicable, any risks associated with the assets to be acquired using the proceeds of the Offer; (b) the effect that the material risks may have on the Issuer together with a discussion of how the risk could affect the business, operating results and financial condition of the Issuer; (c) any steps proposed by the Issuer to mitigate or manage the risks; and (d) general and specific risks relating to the industry and the jurisdiction in which the Issuer operates.		
2.4	Production and sales trends. (a) Information about the most significant recent trends in production, sales and inventory, and costs and selling prices since the end of the last financial year to the date of the Registration Statement. (b) If: (i) there has been no material adverse change relating to the information referred to in (a) since the date of its last published financial statements, a statement to that effect; or (ii) the Issuer is not in a position to make such a statement, details of the material adverse change.		

3.	CONSTITUTION AND ORGANISATIONAL STRUCTURE		
3.3	Group Structure If the Issuer is a member of a Group, information about the Issuer's Group including: (a) the identity of all the members of the Group; and (b) a brief description of the Group explaining the Issuer's position within the Group.		
4.	ASSETS		
4.2	Material contracts Information about material contracts of the Issuer including: (a) a summary of each material contract, other than contracts entered into in the ordinary course of business, to which the Issuer or any member of the Group is a party, for the two years immediately preceding publication of the Registration Statement.		
6	MANAGEMENT OF THE ISSUER		
6.1	Details relating to Directors and Senior Management ("Key Persons") (a) Names, business addresses, functions and principal activities carried out by the following Persons ("Key Persons"), including outside that of the Issuer where such functions are significant with respect to the activities of the Issuer: (i) the Directors¹ of the Issuer; (ii) the Directors of the ultimate Holding Company of the Issuer, if any; (iii) the members of the Senior Management of the Issuer and, if they are also Directors of the Issuer, their respective responsibilities as Directors and as a member of the Senior Management of the Issuer; (iv) founding members, if the Issuer has been established for fewer than five years; and (v) Senior Management who is relevant to establishing that the Issuer has the appropriate expertise and experience for the management of the Issuer's business. (b) n/a (c) n/a (d) If there is a potential conflict of interests between the personal interests of any Key Person and that of		

¹ A reference to a Director in the case of a Limited Partnership should be read as a reference to a General Partner of the Partnership.

	the duties such Persons owe to the Issuer or interests of the Issuer, details of such conflict of interests and, if there are no such conflicts, a clear statement to that effect.		
7.	FINANCIAL INFORMATION ABOUT THE ISSUER		
7.1	Historical financial information about the Issuer (b) Historical financial information covering the latest two financial years (or such shorter period that the Issuer has been in operation) where such information in respect of each year is: (i) prepared in accordance with the International Financial Reporting Standards (IFRS) or any other standards acceptable to the Regulator; (ii) audited in accordance with the standards of the International Auditing and Assurance Standards Board (IAASB) or other standards acceptable to the Regulator; ² and (iii) independently audited or reported on as to whether or not, for the purposes of the Registration Statement, it gives a true and fair view, in accordance with the applicable auditing standards referred to in (ii) above. (c) In respect of the last year of audited financial information included, such information not being older than one of the following: (i) 18 months from the date of the Registration Statement if the Issuer includes audited interim financial statements in the Registration Statement; or (ii) 15 months from the date of the Registration Statement if the Issuer includes unaudited interim financial statements in the Registration Statement. (d) A statement that the historical financial information has been audited. (e) If the audit reports on the historical financial information have been refused by the auditors or if they contain qualifications or disclaimers, reproduction of such refusal, qualifications or disclaimers in full and the reasons given.		

² With the last two years audited historical financial information being presented and prepared in a form consistent with that which will be adopted in the Issuer's next published annual financial statements having regard to accounting standards and policies and legislation applicable to such annual financial statements.

	(f) If any other information in the Registration Statement has been audited by the auditors, a statement to that effect. (g) If any financial data in the Registration Statement is not extracted from the Issuer's audited financial statements, statements as to the source of the data and that the data is unaudited. (h) If since the date of the Issuer's last audited financial statements quarterly or half yearly financial information has been published, such statements including: (i) if the quarterly or half yearly financial information has been reviewed or audited, the audit or review report; or (ii) if the quarterly or half yearly financial information is unaudited or has not been reviewed, a statement to that effect. (i) If the Registration Statement is dated more than nine months after the end of the last audited financial year, interim financial information: (i) covering at least the first six months of the financial year; (ii) including comparative statements for the same period in the prior financial year (except that the requirement for comparative balance sheet information may be satisfied by presenting the year's end balance sheet); and (iii) if unaudited, a statement to that effect. (j) If the Issuer prepares both own and consolidated annual financial statements, at least the consolidated annual financial statements. (k) A description of any significant change in the financial or trading position of the Group which has occurred since the end of the last financial period for which either audited financial information or interim financial information have been published, or an appropriate negative statement. (l) Any recent events particular to the Issuer and which are to a material extent relevant to the evaluation of the Issuer's solvency.		
7.2	Profit forecasts If an Issuer chooses to include a profit forecast or a profit estimate in the Registration Statement: (a) information about the principal assumptions upon which the Issuer has based its forecast or estimate:		

	(i) in a manner readily understandable by investors and prepared on a basis comparable with the historical financial information; and (ii) showing a clear distinction between assumptions about factors which the Board or Senior Management of the Issuer can influence and assumptions about factors which are exclusively outside the influence of such Persons; (b) a report prepared by independent accountants or auditors stating that in the opinion of the independent accountants or auditors, the forecast or estimate has been properly compiled on the basis stated and that the basis of accounting used for the profit forecast or estimate is consistent with the accounting policies of the Issuer; and (c) if a profit forecast in a Prospectus has been previously published, a statement setting out whether or not that forecast is still correct as at the time of the Registration Statement or if the forecast is no longer valid, an explanation of why that is the case.		
8.	OTHER INFORMATION RELATING TO THE ISSUER		
8.1	Information about auditors (a) Information about the auditor including: (i) the names, addresses and professional qualifications (including details of membership in any professional body) of the Issuer's auditor for the period covered by the historical financial information; and (ii) if the auditor has resigned, been removed or not been re-appointed during the period covered by the historical financial information, any details if material.		
8.5	Legal and other proceedings against the Issuer Information on any current or prior governmental, legal or arbitration proceedings or disputes (including any such proceedings which are pending or threatened of which the Issuer is aware), which may have, or have had, covering at least the previous 12 months significant impact on the Issuer and/or its Group's financial position or profitability, or if there were no such actions, a statement to that effect.		
8.6	Other significant matters (a) An explanation of any significant matter that investors would reasonably require in relation to the Issuer and the Issuer's jurisdiction, provided in a manner which gives appropriate prominence		

	depending on the nature of the matter concerned and its significance. (b) If the Security is a Certificate, any information of the kind referred to in (a) relating to the Issuer of the underlying Securities.		
8.7	Concurrent Offers by Directors of the Issuer (a) If one or more members of the Board of Directors of the Issuer are offering their Shares under the same Prospectus: (i) the identity of each member making such Offers; (ii) the number of Shares each such Person is offering; and (iii) the proportion of the holding of the member that those Shares represent. (b) If no member of the Board is offering his Shares, a statement to that effect.		
9.	RESPONSIBILITY FOR THE CONTENT OF PROSPECTUS		
9.1	Responsibility Statement A Responsibility Statement that: (a) the Prospectus complies with the requirements in Part 6 of the FSMR and chapter 4 of these Rules; (b) sets out the details of the Persons responsible for the Prospectus pursuant to Rule 4.10, and in particular: (i) where a Person responsible is a Natural Person, indicates the name and function of that Person; and (ii) where a Person responsible is a Body Corporate or other legal person, indicates the name and registered office of that Person; and (c) includes a declaration, from each Person responsible for the Prospectus, or for certain parts of it, pursuant to Rule 4.10, that having taken all reasonable care to ensure that such is the case, the information contained in the Prospectus is, to the best of their knowledge, in accordance with the facts and contains no omission likely to affect its import.		
9.2	Signing of the Prospectus by Directors of the Issuer The date on which the Prospectus was signed by the Directors of the Issuer.		
9.3	Expert opinions included in a Prospectus (a) If any Expert's opinion, statement or report ("Report") is included in the Prospectus: (i) the name, business address and professional qualifications of the Expert responsible for the		

	Report and the date on which the Expert Report was made or produced; (ii) n/a (iii) if the Report has been produced at the Issuer's request, a statement to that effect and that the Report is included, in the form and context in which it is included, with the consent of the Expert. (b) Where information has been sourced from an Expert or other third party, the source of such information and confirmation by the Issuer that the information has been accurately produced and that as far as the Issuer is aware and is able to ascertain from the information published by that Expert or third party, that no facts have been omitted which would render the reproduced information inaccurate or false, misleading, or deceptive.		
10.	DOCUMENTS ON DISPLAY		
10.1	Documents for inspection A statement that the following documents, in original or copy form, where applicable, may be inspected: (a) the constitution of the Issuer; (b) the historical financial information of the Issuer; and (c) any information produced by an Expert at the Issuer's request, any part of which is included or referred to in the Registration Statement.		
10.2	Details The details of how the documents referred to in 10.1 may be inspected.		