

**Appendix 2**

In this appendix underlining indicates new text and striking through indicates deleted text.



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# The DFSA Rulebook

## Markets Rules

### **(MKT)**

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## 2 OFFER OF SECURITIES

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### 2.10 Prospectus liability

**2.10.1** (1) For the purposes of Article 15(5)(b) of the Law, the following Persons are, subject to (2), prescribed as liable for a Prospectus and its content:

(a) the Issuer;

~~(a)~~(b) the Person making a Prospectus Offer, if it is not the Issuer;

~~(b)~~(c) where the Person in ~~(4)~~(a) or (b) is a Body Corporate:

(i) each Person who is a Director of that Body Corporate at the time when the Prospectus Offer is being made; and

(ii) each Person who has consented to be named, and is named, in the Prospectus as a Director or as having agreed to become a Director of that body either immediately or at a future time;;

unless the Prospectus Offer is in relation to the issue of Debentures;

~~(e)~~(d) each Person who accepts, and is stated in the Prospectus as having accepted responsibility for the Prospectus or for any part thereof;

~~(e)~~(e) each Person who is deemed to accept responsibility for any part of a Prospectus under these Rules; and

(f) if there is a guarantor or obligor in relation to the issue of Securities:

(i) the guarantor in relation to the information in the Prospectus that relates to the guarantor or its guarantee; or

(ii) the obligor in relation to the information in the Prospectus that relates to the obligor or its obligations; and

~~(e)~~(g) each Person not falling within any of the foregoing paragraphs who has authorised the contents of the Prospectus or any part thereof.

- (2) If the Prospectus Offer is in relation to the issue of Debentures the Person described in (1)(c) is not, under this Rule, liable for the relevant Prospectus and its contents.
- (32) A Person who has accepted liability for or authorised only part of the content of any Prospectus under (1)(c) or (d) is liable only for that part and only if it is included substantially in the same form and context as the Person agreed to for inclusion in the Prospectus.
- (43) Nothing in (1) makes a Person liable for any part of a Prospectus by reason only of giving advice as to its content in a professional capacity to a Person specified in (1)(a) to (e).

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### 3 GOVERNANCE OF REPORTING ENTITIES

#### 3.5 Related party transactions

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##### Related party transaction procedures

##### 3.5.3 A Reporting Entity must ensure that:

- (a) if the value of a Related Party Transaction is greater than 5% of value of the net assets of the Reporting Entity as stated in its most recent financial reports, it does not enter into such a transaction unless the transaction has been put to shareholder approval and has received prior approval by a majority of the shareholders in voting of the Reporting Entity;
- (b) if the value of the Related Party Transaction is less than the 5% threshold referred to in (a), it gives to the DFSA a notice as soon as possible after the transaction of the relevant terms and the basis on which such terms are considered fair and reasonable, supported by a written confirmation by an independent third party acceptable to the DFSA; or
- (c) if the cumulative value of a series of Related Party Transactions with the same Related Party reaches the 5% threshold referred to in (a) in any 12 month period, it does not enter into ~~unless~~ the last of the series of the transactions unless such proposed action has been put to shareholder approval and received approval by a majority of the shareholders in voting of the Reporting Entity.

## 4 MARKET DISCLOSURE

### 4.1 Application

- 4.1.1** (1) This chapter applies, subject to (2), to every Reporting Entity other than that of a Listed Fund.
- (2) The requirements in this section do not apply to a Reporting Entity if the relevant market disclosure has already been made in relation to the Securities either by another Person or in relation to other securities.

#### Guidance

1. The market disclosure requirements applicable to Listed Funds are in chapter 6.
2. This chapter sets out the obligations of Reporting Entities to disclose and control information in order to protect actual and potential investors and to maintain a fair, informed and orderly market in Securities. This chapter also sets out the limited circumstances under which a Reporting Entity may selectively disclose Inside Information, delay public disclosure and control access to such information in order to limit the potential market abuse.
3. The DFSA recognises the importance to the market of accurate, up-to-date information about Reporting Entities. Reporting Entities are therefore required to disseminate ~~unpublished~~ Inside Information as soon as possible. Where these obligations are not met and the DFSA considers it appropriate, the DFSA may seek one or more sanctions as specified in Part 7 of the Law.

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### 4.3 Disclosure of interests by connected persons

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#### Definitions

- 4.3.2** (1) For the purposes of Article 42(2) of the Law, a Person is hereby prescribed as a Connected Person of a Reporting Entity if that Person:
- (a) is a Director or an individual involved in the senior management of either:
    - (i) the Reporting Entity; or
    - (ii) a controller of the Reporting Entity; or

- (b) owns, whether legally or beneficially, or controls, whether directly or indirectly, voting Securities carrying more than 5% of the voting rights attaching to all the voting Securities of either:
  - (i) the Reporting Entity; or
  - (ii) a controller of the Reporting Entity.
  
- (2) In (1), a Person is a controller of a Reporting Entity if that Person (the first person), either alone or with ~~the his Associates of that Person,~~ controls the majority of the voting rights in, or the right to appoint or remove the majority of the ~~Board of Directors~~ Board of, the Reporting Entity or any Person who has similar control over the first person, including an ultimate controller of the first person.
  
- (3) For the purposes of determining whether a Person:
  - (a) owns or controls the voting rights Securities in (1)(b),; or
  - (b) controls the voting rights in or the right to appoint or remove the majority of the Board of Directors Board of a Reporting Entity or a controller of a Reporting Entity in (2),any Securities held by that Person and his Associates, including those in which that Person or an Associate of that Person has a beneficial interest, are deemed as his Securities except ~~where: as specified in~~ (4).
  
- (4) For the purposes of (3), Securities are not deemed as his Securities where:
  - (a) any such Securities are held by that Person on behalf of another Person who is not an Associate of that Person; ~~or~~ and
  - (b) the Person does not have control over the voting rights attaching to the Securities because ~~of circumstances where~~ some other Person exercises those rights or manages those Securities on a discretionary basis.
  
- (54) A Person is not a Connected Person of a Reporting Entity merely by reason of that:
  - (a) the admission of its Structured Products are admitted to trading on an Authorised Market Institution; or
  - (b) such Person:
    - (i) owns or holds voting Securities solely in its capacity as trustee, nominee or custodian under an agreement to hold such Securities; and

- (ii) does not exercise any voting or other rights associated with the Securities except in accordance with the express instructions of the owner of the Securities or in accordance with the agreement in (i).

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## 5 ACCOUNTING PERIODS AND FINANCIAL REPORTS AND AUDITING

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### Semi-annual financial report

- 5.1.7** (1) Pursuant to Article 45(1)(a) of the Law, a Reporting Entity in respect of Shares, or Warrants or Certificates over Shares must, in addition to the annual financial report, prepare and file a semi-annual financial report which meets the requirements in (2) and (3).

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### 5.2 Application in respect of a public listed company

- 5.2.1** (1) This section applies to every:
- (a) Public Listed Company;
  - (b) Auditor of a Public Listed Company ; and
  - (c) applicant for registration with the DFSA as an auditor of a Public Listed Company.
- (2) In this chapter in relation to a Public Listed Company a reference to “auditor” includes references to an “Auditor”.

#### Guidance

1. This chapter contains the requirements relating to auditors of a Public Listed Company as provided for in Article 97 of the Regulatory Law 2004. In particular it relates to a number of requirements an auditor of a Public Listed Company must comply with in order to be registered by the DFSA in order that it can provide auditing services to a Public Listed Company.
2. Article 97(2) of the Regulatory ~~Law~~ Law 2004 defines a Public Listed Company as one that is incorporated or formed in the DIFC and is admitted to an Official List of Securities or is admitted to an equivalent list of securities in another jurisdiction; and

- a. ~~has or had securities admitted to trading on an Exchange in the DIFC; or~~
- b. ~~has or had securities admitted to trading on an exchange outside of the DIFC;~~

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## **6 LISTED FUNDS**

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### **6.2 General requirements**

**6.2.1** A Person may have the Units of a Fund admitted to an Official List of Securities ~~of an Authorised Market Institution~~ only if:

- (a) in the case of a Domestic Fund, it is a Public Fund; and
- (b) in the case of a Foreign Fund:
  - (i) it is a Designated Fund from a Recognised Jurisdiction; or
  - (ii) it is a Fund approved by the DFSA as a Fund subject to equivalent regulation as that applying to a Public Fund; and
  - (iii) which meets the criteria of a Property Fund, it is a closed-ended investment vehicle and 60% or more of the Fund's assets comprise Real Property.

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## **9 THE LISTING RULES**

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### **9.4 Application for admission to the List**

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**Documents to be provided 48 hours in advance**

**9.4.4** The following documents must be submitted by the Applicant, in final form, to the DFSA by midday two clear business days before the DFSA is to consider the application:

- (a) a completed application form;
- (b) the Approved Prospectus, and if applicable, any Approved Supplementary Prospectus in respect of the Securities;
- (c) in respect of Securities which are Shares, written confirmation of the number of Shares to be allotted in the offer; and
- (d) if a Prospectus has not been produced, a copy of the announcement detailing the number and type of Securities that are subject to the application and the circumstances of their issue; ~~and~~
- ~~(e) if the Securities are held out as being in accordance with Shari'a:~~
  - ~~(i) a copy of the Shari'a pronouncement issued by the Shari'a Supervisory Board;~~
  - ~~(ii) details of any declaration of trust or the instrument providing for the creation and issuance of the Security; and~~
  - ~~(iii) a copy of all material transaction documents pertaining to the Shari'a nature of the Securities.~~

**Guidance**

There are additional documents required if the Securities are held out as being in accordance with Shari'a; these are specified in the IFR module.

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**9.6 Suspending, delisting and restoring a Listing**

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**Suspension or ~~cancellation~~ delisting at the Listed Entity's request**

**9.6.3** (1) If a Listed Entity wishes to have its Listed Securities suspended or ~~cancelled~~ delisted from the List, it must submit a request in writing to the DFSA and include:

- (a) the reasons for the request;
- (b) the date and time on which the suspension or ~~cancellation~~ delisting is to take place; and

- (c) any other information regarding the Securities or the circumstances of the suspension or ~~cancellation~~ delisting which the DFSA requires.

(2) The DFSA may impose such conditions or requirements as it considers appropriate on the suspension or delisting in (1).

**Guidance**

1. A Listed Entity requesting ~~cancellation delisting of its listing~~ should submit such request in reasonable time for the DFSA to consider the request and satisfy the DFSA that a ~~cancellation delisting of its listing~~ would be appropriate.
2. Examples of other information which the DFSA may require pursuant to Rule 9.6.3(1)(c) include proof or shareholder resolution if required, evidence of any announcement, circular or other document which the Listed Entity is relying on as part of its request to suspend or ~~cancel~~ delist its Listing.
3. A Listed Entity requesting cancellation of its listing should provide existing security holders with sufficient notice prior to the cancellation date in order to provide them with an opportunity to sell their Securities.
4. An example of the type of condition the DFSA may impose pursuant to Rule 9.6.3(2) is the imposition of a time limit for the suspension.

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**Delisting Securities from the Official List of Securities**

**9.6.6** For the purposes of Article 35(1) of the Law, the circumstances which may warrant the delisting of Securities by the DFSA include, but are not limited to, where:

- (a) the Securities are no longer admitted to trading as required by these Rules and the Law;
- (b) the Listed Entity no longer satisfies on or more of its continuing obligations for Listing;
- (c) the Securities have been suspended from the Official List for more than six months;
- (d) it is necessary because the Securities have been subject to a merger, takeover or reverse takeover;
- (e) the Listing is a secondary Listing and the Securities have been cancelled on their primary listing or are no longer admitted to trading for such primary listing; ~~or~~
- (f) it is in the interests of the DIFC, including the interests of investors, potential investors or the DIFC capital markets- or

- (g) the Securities have been redeemed or cease to exist for any other reason.

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**Security specific disclosures**

- 9.7.8** A Listed Entity must make the required market disclosures in accordance with App3 and Rule A6.1 and comply with the other continuous obligations in accordance with section A6.2. ~~comply with the Rules in App6 at all times.~~

**Guidance**

There are additional disclosure requirements applicable to Islamic Securities specified in the IFR module.

## APP 1 CONTENT OF A PROSPECTUS

### A1.1 Registration statement

**A.1.1.1** This table forms part of Rule 2.5.1(3)(b).

**A.1.1.2** (1) The reference to an “issuer” in this App1 is a reference to the Person offering Securities under the Prospectus as specified in Rule 1.1.1 (2)(a) and (b).

(2) An issuer must include the specified information in relation to the Securities identified with a “✓” in this table which are the subject of the relevant Prospectus.

**Note 1:** A column marked with an “✓” indicates that the disclosure requirements apply in relation to that type of Security.

**Note 2:** The reference to an “issuer” in this App1 is a reference to the Person offering Securities under the Prospectus as specified in Rule 1.1.1 (2)(a) and (b).

|  |   |  |  |  |  |  |  | <b>A1.1.1</b> |                      |             |                           |                          |                               |                     |
|--|---|--|--|--|--|--|--|---------------|----------------------|-------------|---------------------------|--------------------------|-------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |   |  |  |  |  |  |  | Shares        | Warrants over Shares | Debtentures | Warrants over Debtentures | Certificates over Shares | Certificates over Debtentures | Structured Products |
| <b>1.</b>  | <b>INFORMATION ABOUT THE ISSUER</b>   |  |  |  |  |  |  |               |                      |             |                           |                          |                               |                     |
| <b>1.1</b>   | <b>General information</b><br>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;   |  |  |  |  |  |  |               |                      |             |                           |                          |                               |                     |



A1.1.1

| CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT |  | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|---|--|--------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|   | <p>(c) the legal form of the issuer;</p> <p>(d) the country of incorporation of the issuer and its incorporation number;</p> <p>(e) if domiciled in a jurisdiction outside the country of incorporation, the legislation under which the issuer operates;</p> <p>(f) if registered in a place other than the country of incorporation, the place of registration of the issuer and its registration number;</p> <p>(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; and</p> <p>(h) the address and telephone number of its registered office (and its principal place of business if different from its registered office); and</p> <p>(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 sSecurities.</p> |        |                      |            |                          |                          |                              |                     |
| 1.2   | <p><b>Investments</b><br/>Information about:</p> <p>(a) the issuer's principal investments for each financial year for the period covered by the historical financial information up to the date of the Registration Statement;</p> <p>(b) description, (including the amount) of the issuer's principal investments for the period referred to in (a); and</p>  | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

**A1.1.1**

| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Shares | Certificates over Debentures | Certificates over Shares | Structured Products |
|--|--|--------|----------------------|------------|--------------------------|--------|------------------------------|--------------------------|---------------------|
|  | (c) a description of the issuer’s principal investments that are in progress, including the geographic distribution of these investments (home and abroad) and the method of financing (internal or external).   |        |                      |            |                          |        |                              |                          |                     |
| <b>2. OPERATIONAL FINANCIAL OVERVIEW</b>               |  |        |                      |            |                          |        |                              |                          |                     |
| <b>2.1</b>   | <b>Actual and proposed business activities</b><br>A detailed description of the actual and proposed principal operations of the issuer including:  |        |                      |            |                          |        |                              |                          |                     |
|  | (a) the history of the issuer;   | ✓      | ✓                    | ✓          | ✓                        | ✓      | ✓                            | ✓                        | ✓                   |
|  | (b) a description of the principal activities and business of the issuer;  | ✓      | ✓                    | ✓          | ✓                        | ✓      | ✓                            | ✓                        | ✓                   |
|  | (c) a description of important events in the development of the issuer’s business;   | ✓      | ✓                    |            |                          | ✓      |                              |                          | ✓                   |
|  | (d) a description of, and key factors relating to, the nature of the issuer’s operations and its principal activities, specifying the main categories of products sold and/or services performed for each financial year for 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) a description of the principal markets in which the issuer operates, including a breakdown of total revenues by category of activity and geographic market for each financial year for the period covered by the historical financial information;                                   | ✓      | ✓                    |            |                          | ✓      |                              |                          | ✓                   |

|  |  | <b>A1.1.1</b> |                            |            |                                |                                |                                    |                        |
|--|--|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares        | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
| (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;                                    | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
| (i)  | the basis for any statement made by the issuer regarding its competitive position;   | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
| (j)  | where the information given under this item has been influenced by exceptional factors, statement about that fact; and   | ✓             | ✓                          |            |                                | ✓                              |                                    | ✓                      |
| (k)  | where the issuer belongs to a Group, relevant material information as specified above in relation to the Group's activities.   | ✓             | ✓                          |            |                                | ✓                              |                                    | ✓                      |
| <b>2.2</b>   | <b>Significant factors affecting income/operations</b>   | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
| (a)  | Information regarding significant factors, including unusual or infrequent events or new developments, which are materially affecting or may likely to so affect the issuer's income from operations, indicating the extent to which income was so affected. |               |                            |            |                                |                                |                                    |                        |
| (b)  | Where the financial statements disclose material changes in net sales or revenues, a narrative discussion of the reasons for such changes.   |               |                            |            |                                |                                |                                    |                        |
| (c)  | Information regarding any governmental, economic, fiscal, monetary or political policies or factors that have materially affected, or could materially affect, directly or indirectly, the issuer's operations.  |               |                            |            |                                |                                |                                    |                        |



A1.1.1

| CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT |  | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|---|--|--------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>2.3</b>                                      | <p><b>Risk factors</b></p> <p>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:</p> <p>(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;</p> <p>(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;</p> <p>(c) any steps proposed by the issuer to mitigate or manage the risks; and</p> <p>(d) general and specific risks relating to the industry and the jurisdiction in which the issuer operates.</p> | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
| <b>2.4</b>                                      | <p><b>Production and sales trends</b></p> <p>(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.</p> <p>(b) If:</p> <p>(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; and</p> <p>(ii) the issuer is not in a position to make such a statement, details of the material adverse change.</p>   | ✓<br>✓ | ✓<br>✓               | ✓<br>✓     | ✓<br>✓                   | ✓<br>✓                   | ✓<br>✓                       | ✓<br>✓              |

|  |  | <b>A1.1.1</b> |                            |            |                                |                                |                                    |                        |
|--|--|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares        | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
| (c)  | Information on any known trends, uncertainties, demands, commitments or events that are reasonably likely to have a material effect on the issuer's prospects for at least the past 12 months.   | ✓             | ✓                          |            |                                | ✓                              |                                    | ✓                      |
| <b>3. CONSTITUTION AND ORGANISATIONAL STRUCTURE</b>    |  |               |                            |            |                                |                                |                                    |                        |
| <b>3.1</b>   | <b>Constitution</b><br><br>A summary of the provisions of the constitution of the issuer including:<br><br>(a) a description of the issuer's objectives and purpose and where they can be found in the constitution;<br><br>(b) a summary of any provisions of the constitution with respect to its Directors and any Person involved in the senior management of the issuer including the members of the administrative, management and supervisory bodies;<br><br>(c) a description of the rights, preferences and restrictions attaching to each class of the existing Securities;<br><br>(d) a description of what action is necessary to change the rights of holders of the Securities, indicating where the conditions are more significant than is required by any law applicable to the issuer; <sup>1</sup><br><br>(e) a description of the conditions governing the manner in which annual general meetings and | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |

<sup>1</sup> Applicable laws include any laws applicable to the issuer in the jurisdiction of its domicile or incorporation.



**A1.1.1**

| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |   | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|--|---|--------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|  | <p>extraordinary general meetings of holders of Securities are called including the conditions of admission to the meeting;</p> <p>(f) a brief description of any provision of the constitution that would have an effect of delaying, deferring or preventing a change in control of the issuer;</p> <p>(g) an indication whether there are any provisions in the constitution, governing the ownership threshold above which shareholder ownership must be disclosed;</p> <p>(h) a description of the conditions imposed by the constitution governing changes in the capital, where such conditions are more stringent than is required by law applicable to the issuer;<sup>2</sup></p> <p>(i) any arrangements by which a single investor or group of investors may exercise significant influence over the issuer; and</p> <p>(j) any other aspects of the constitution of the issuer which may be relevant to investors.</p> |        |                      |            |                          |                          |                              |                     |
| <b>3.2</b>   | <p><b>Directors<sup>3</sup> powers under the constitution</b></p> <p>A summary of the provisions of the constitution of the Issuer under which:</p> <p>(a) a Director has the power to vote on a proposal, arrangement, or contract in which he is materially interested;</p>   | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

<sup>2</sup> Applicable laws include any laws applicable to the issuer in the jurisdiction of its domicile or incorporation.

<sup>3</sup> In the case of a Limited Partnership, a reference to a Director should be read as a reference to a General Partner of the partnership.

|  |  | <b>A1.1.1</b> |                      |            |                          |                          |                              |                     |
|--|--|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares        | Warrants over Shares | Debentures | Warrants over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|  | <p>(b) a Director has the power, in the absence of an independent quorum, to vote on remuneration (including pension or other benefits) to themselves or any members of the Board;</p> <p>(c) a Directors can exercise borrowing powers and how such borrowing powers may be varied; and</p> <p>(d) the retirement or non-retirement of Directors is provided, including any age limit in respect of retirement.</p> |               |                      |            |                          |                          |                              |                     |
| <b>3.3.</b>  | <b>Group Structure</b>   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|  | If the issuer is a member of a Group, information about the issuer's Group including:  |               |                      |            |                          |                          |                              |                     |
|  | (a) identity of all the members of the Group;  | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|  | (b) a brief description of the Group explaining the issuer's position within the Group;  | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|  | (c) the identity of the ultimate Holding Company of the issuer and where it is domiciled; and  | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|  | (d) a list of significant Subsidiaries of the issuer, including name, country of incorporation or domicile, proportion of ownership interest and, if different, proportion of voting power or other form of control held.  | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
| <b>4.</b>  | <b>ASSETS</b>  |               |                      |            |                          |                          |                              |                     |
| <b>4.1</b>   | <b>Property, plant and equipment</b>   | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|  | Information about:   |               |                      |            |                          |                          |                              |                     |

|            |  | <b>A1.1.1</b> |                            |            |                                |                                |                                    |                        |
|------------|--|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|            | <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b>   | Shares        | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|            | (a) existing material fixed assets, including any leased properties, and any major encumbrances in respect of such assets;<br>(b) planned acquisition of material fixed assets, including leased properties, and any major encumbrances in respect to those assets; and<br>(c) a description of any environmental issues that may affect the issuer's utilisation of the assets referred to in (a) and (b).  |               |                            |            |                                |                                |                                    |                        |
| <b>4.2</b> | <b>Material contracts</b><br>Information about material contracts of the issuer including:<br>(a) a summary of each material contract (to the extent not disclosed under 5.1), 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; and<br>(b) a summary of any other contract (not being a contract entered into in the ordinary course of business) entered into by any member of the Group which contains any provision under which any member of the Group has any obligation or entitlement which is material to the Group as at the date of the Registration Statement. |               |                            |            |                                |                                |                                    |                        |
|            |  | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
|            |  | ✓             | ✓                          |            |                                | ✓                              |                                    | ✓                      |
| <b>5.</b>  | <b>CAPITAL</b>   |               |                            |            |                                |                                |                                    |                        |
| <b>5.1</b> | <b>Capital resources</b>   | ✓             | ✓                          |            |                                | ✓                              |                                    | ✓                      |
|            | (a) Information about the capital resources of the issuer including:   |               |                            |            |                                |                                |                                    |                        |



**A1.1.1**

|            | <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b>   | Shares | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|------------|--|--------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|            | <ul style="list-style-type: none"> <li>(i) the short and long term capital resources;</li> <li>(ii) an explanation of, the sources and amounts of, and a narrative description of, the cash flows;</li> <li>(iii) the borrowing requirements and funding structure;</li> <li>(iv) any restrictions on the use of capital resources that have materially affected, or could materially affect, directly or indirectly, its operations;</li> </ul> <p>(b) Information regarding the anticipated sources of funds needed to fulfil commitments relating to:</p> <ul style="list-style-type: none"> <li>(i) any existing or planned material tangible fixed assets, including leased properties, and any major encumbrances thereon; and</li> <li>(ii) any principal future investments to which the Board or the senior management of the issuer have already made firm commitments.</li> </ul> <p>(c) Information relating to any undertakings in which the issuer holds a portion of its capital where such holding is likely to have a significant effect on the assessment of its own assets and liabilities, financial position or profits and losses.</p> |        |                            |            |                                |                                |                                    |                        |
| <b>5.2</b> | <p><b>Certificates</b></p> <p>In the case of an issuer of Certificates, a summary of the issuer’s responsibilities and obligations in respect of the Certificates including the obligations and responsibilities in making certain payments as and when payments on the underlying Securities are received and any material</p>  |        |                            |            |                                | ✓                              | ✓                                  |                        |

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|            | <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b>   | Shares | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|------------|--|--------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|            | information about the issuer of the underlying Securities that may affect the issuer's ability to meet its obligations.  |        |                            |            |                                |                                |                                    |                        |
| <b>5.3</b> | <p><b>Share capital</b></p> <p>The following information as of the date of the most recent balance sheet included in the historical financial information of the issuer:</p> <p>(a) The amount of issued share capital, and for each class of share capital:</p> <p>(i) the number of shares authorised;</p> <p>(ii) the number of shares, issued and fully paid, and issued but not fully paid;</p> <p>(iii) the par value per share, or that the shares have no par value; and</p> <p>(iv) a reconciliation of the number of shares outstanding at the beginning and end of the year. If more than 10% of capital has been paid for with assets other than cash within the period covered by the historical financial information, a statement to that effect.</p> <p>(b) If there are shares not representing capital, the number and main characteristics of such shares.</p> <p>(c) The number, book value and face value of shares in the issuer held by or on behalf of the issuer itself or by Subsidiaries of the issuer.</p> <p>(d) The amount of any convertible securities, exchangeable securities or securities with warrants, with an indication of the conditions governing and the procedures for conversion, exchange or subscription.</p> | ✓      | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |

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| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|--|--|--------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|  | (e) Information about and terms of any acquisition rights and or obligations over authorised but unissued capital or an undertaking to increase the capital.   |        |                            |            |                                |                                |                                    |                        |
|  | (f) Historical information about the share capital highlighting any changes for the period covered by the historical financial information.  |        |                            |            |                                |                                |                                    |                        |
| <b>5.4</b>   | <b>Options</b><br><br>If any options or other rights granted in respect of Shares in the issuer to any Person, a summary of the total of any such options, along with an estimate of the number of Shares which would be created, if such rights were to be exercised.   | ✓      | ✓                          |            |                                | ✓                              |                                    | ✓                      |
| <b>6.</b>  | <b>MANAGEMENT OF THE ISSUER</b>  |        |                            |            |                                |                                |                                    |                        |
| <b>6.1</b>   | <b>Details relating to directors and senior managers (“Key Persons”)</b>   | ✓      | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
|  | (a) names, business addresses, professional qualifications, 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:<br><br>(i) the Directors <sup>4</sup> of the issuer;<br><br>(ii) the Directors of the ultimate Holding Company of the issuer, if any;<br><br>(iii) the members of the senior management (senior managers) 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; | ✓      | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |

<sup>4</sup> 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.

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|  | <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b>  | Shares | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Shares<br>over<br>Certificates | Certificates<br>over<br>Debentures | Structured<br>Products |
|--|---|--------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|  | (iv) founding members, if the issuer has been established for fewer than five years; and<br><br>(v) any senior manager who is relevant to establishing that the issuer has the appropriate expertise and experience for the management of the issuer's business.  |        |                            |            |                                |                                |                                    |                        |
|  | (b) The nature of any family or business relationship between any of the Key Persons.   | ✓      | ✓                          |            |                                | ✓                              |                                    | ✓                      |
|  | (c) Except for the category of Person in item (a)(iv) above, details of each of the Key Person's relevant management expertise and experience and the following information:<br><br>(i) the names of all companies and partnerships in which such Person has been a member of a Board or involved in the senior management of in the previous five years, indicating whether or not the Person still holds such position. It is not necessary to list all the Subsidiaries of an issuer of which the Person is also a member of the Board or involved in the senior management;<br><br>(ii) any convictions relating fraud or other financial crimes for at least the previous five years;<br><br>(iii) details of any bankruptcies, receiverships or liquidations of another entity with which a Person described in item (a)(iii) and (vi) was associated with for at least the previous five years when acting in a similar capacity;<br><br>(iv) details of any official public incrimination and/or sanctions of such a Person by statutory or regulatory authorities (including designated professional bodies) and whether such a Person has ever been disqualified by a court from acting as a Director or from acting in a senior management or conduct of the affairs of any issuer for at least the previous five years; and | ✓      | ✓                          |            |                                | ✓                              |                                    | ✓                      |

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| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|--|--|--------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|  | (v) if there is no such information to be disclosed pursuant to (i) – (iv), a statement to that effect.  |        |                            |            |                                |                                |                                    |                        |
|  | (d) If there is a potential conflict of interests between the personal interests of any Key Person and that of the duties such Persons owed 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.   | ✓      | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
|  | (e) Information about any arrangement or understanding with major shareholders, customers, suppliers or others, pursuant to which any Key Person was selected as a Director or senior manager of the issuer.   | ✓      | ✓                          |            |                                | ✓                              |                                    | ✓                      |
|  | (f) Details relating to any restrictions agreed by a Key Person on the disposal within a certain period of time of his holdings in the issuer's Securities.  | ✓      | ✓                          |            |                                | ✓                              |                                    | ✓                      |
| <b>6.2</b>   | <b>Other information relating to key persons</b>   | ✓      | ✓                          |            |                                | ✓                              |                                    | ✓                      |
|  | (a) For the last completed financial year of the issuer, information relating to each Key Person about: <ul style="list-style-type: none"> <li>(i) the amount of remuneration paid (including any contingent or deferred compensation), and benefits in kind granted to such Persons by the issuer and its Subsidiaries for services in all capacities to the issuer and its Subsidiaries; and</li> <li>(ii) the total amounts set aside or accrued by the issuer or its Subsidiaries to provide pension, retirement or similar benefits.</li> </ul> |        |                            |            |                                |                                |                                    |                        |
|  | (b) For the last completed financial year of the issuer: <ul style="list-style-type: none"> <li>(i) the date of expiration of the current term of office, if applicable, and the period during</li> </ul>  |        |                            |            |                                |                                |                                    |                        |

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| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Shares over Certificates | Debentures over Certificates | Structured Products |
|--|--|--------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|  | <p>which the Person has served in that office of each Key Person specified in (a)(i) – (iii);</p> <p>(ii) information about any service contracts with a Key Person and the issuer or any of its Subsidiaries providing for benefits upon termination of employment, and if there are no such contracts, a statement to that effect;</p> <p>(iii) information about the issuer's audit committee, nomination committee and remuneration committee, if any, including the names of committee members and a summary of the terms of reference under which the committee operates; and</p> <p>(iv) statements as to whether or not the issuer is complying with any corporate governance regime in its country of incorporation or domicile and if so whether or not such a regime is compatible with the corporate governance regime under the Law and the Rules.<sup>5</sup> In the event an issuer does not comply with a regime of corporate governance applicable in the country of its incorporation or domicile, a statement to that effect, together with an explanation regarding why the issuer does not comply with such a regime.</p> |        |                      |            |                          |                          |                              |                     |
| <b>6.3</b>   | <p><b>Information about employees</b></p> <p>Information relating to the following:</p> <p>(a) either:</p>   | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

<sup>5</sup> Reporting Entities in respect of Shares are subject to the Corporate Governance Principles in the Rules.

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| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Shares over Certificates | Certificates over Debentures | Structured Products |
|--|--|--------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|  | <p>(i) the number of Employees at the end of each period covered by the historical financial information; or</p> <p>(ii) the average for each financial year for the period covered by the historical financial information up to the date of the Registration Statement (and changes in such numbers, if material);<sup>6</sup> and</p> <p>(b) If the issuer employs a significant number of temporary Employees, the number of temporary Employees on average during the most recent financial year.</p>                           |        |                      |            |                          |                          |                              |                     |
| <b>7.</b>  | <b>FINANCIAL INFORMATION ABOUT THE ISSUER</b>  |        |                      |            |                          |                          |                              |                     |
| <b>7.1</b>   | <b>Historical financial information about the issuer</b>   | ✓      | ✓                    |            |                          | ✓                        |                              | ✓                   |
|  | <p>(a) Historical financial information covering the latest 3 financial years (or such shorter period that the issuer has been in operation) where such information in respect of each year is:</p> <p>(i) prepared in accordance with the International Financial Reporting Standards (IFRS) or any other standards acceptable to the DFSA;</p> <p>(ii) audited in accordance with the standards of the International Auditing and Assurance Standards Board (IAASB) or other standards acceptable to the DFSA;<sup>7</sup> and</p> |        |                      |            |                          |                          |                              |                     |

<sup>6</sup> A breakdown of the Employees by main category of activity and geographic location to the extent practicable and material

<sup>7</sup> 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.

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| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> | Shares   | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|--|--|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|  | <p>(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; and</p> <p><u>(b) Historical financial information covering the latest 2 financial years (or such shorter period that the issuer has been in operation) where such information in respect of each year is:</u></p> <p><u>(i) prepared in accordance with the International Financial Reporting Standards (IFRS) or any other standards acceptable to the DFSA;</u></p> <p><u>(ii) audited in accordance with the standards of the International Auditing and Assurance Standards Board (IAASB) or other standards acceptable to the DFSA;<sup>8</sup> and</u></p> <p><u>(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; and</u></p> <p><del>(b)</del> <u>(c) In respect of the last year of audited financial information included, such information not being older than one of the following:</u></p> |                            |            | ✓ <sup>9</sup>                 | ✓ <sup>10</sup>                |                                    | ✓ <sup>11</sup>        |
|  | ✓  | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |

<sup>8</sup> 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.

<sup>9</sup> ~~In the case of an issuer of Debentures or Warrants or Certificated over Debentures, the historical financial information needs to cover the latest 2 financial years.~~

<sup>10</sup> ~~See ibid.~~

<sup>11</sup> ~~See ibid.~~

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|  | <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b>  | Shares | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|--|---|--------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
|  | <p>(i) 18 months from the date of the Registration Statement if the issuer includes audited interim financial statements in the Registration Statement; or</p> <p>(ii) 15 months from the date of the Registration Statement if the issuer includes unaudited interim financial statements in the Registration Statement.</p> <p><del>(e)</del> <u>(d)</u> A statement that the historical financial information has been audited.</p> <p><del>(d)</del> <u>(e)</u> 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.</p> <p><del>(e)</del> <u>(f)</u> If any other information in the Registration Statement has been audited by the auditors, a statement to that effect.</p> <p><del>(f)</del> <u>(g)</u> 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.</p> <p><del>(g)</del> <u>(h)</u> If since the date of the issuer's last audited financial statements quarterly or half yearly financial information has been published, such statements including:</p> <p>(i) if the quarterly or half yearly financial information has been reviewed or audited, the audit or review report; or</p> <p>(ii) if the quarterly or half yearly financial information is unaudited or has not been reviewed, a statement to that effect.</p> |        |                            |            |                                |                                |                                    |                        |

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| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|--|--|--------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|  | <p><del>(h)</del> (i) If the Registration Statement is dated more than nine months after the end of the last audited financial year, interim financial information:</p> <p>(i) covering at least the first six months of the financial year;</p> <p>(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 years end balance sheet); and</p> <p>(iii) if unaudited, a statement to that effect.</p> <p><del>(h)</del> (i) If the issuer prepares both own and consolidated annual financial statements, at least the consolidated annual financial statements.</p> <p>(j) <u>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.</u></p> |        |                      |            |                          |                          |                              |                     |
|  | <p>(k) <u>Any recent events particular to the issuer and which are to a material extent relevant to the evaluation of the issuer's solvency.</u></p>   |        |                      | ✓          | ✓                        |                          |                              | ✓                   |
| <b>7.2</b>   | <p><b>Profit forecasts</b></p> <p>If an issuer chooses to include a profit forecast or a profit estimate in the Registration Statement:</p>  | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

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| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |   | Shares | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Shares<br>over<br>Certificates | Debentures<br>over<br>Certificates | Structured<br>Products |
|--|---|--------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| (a)  | <p>information about the principal assumptions upon which the issuer has based its forecast or estimate:</p> <p>(i) in a manner readily understandable by investors and prepared on a basis comparable with the historical financial information; and</p> <p>(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;</p> |        |                            |            |                                |                                |                                    |                        |
| (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.   |        |                            |            |                                |                                |                                    |                        |
| <b>8.</b>  | <b>OTHER INFORMATION RELATING TO THE ISSUER</b>   |        |                            |            |                                |                                |                                    |                        |
| <b>8.1</b>   | <b>Information about auditors</b>   | ✓      | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
| (a)  | Information about the auditor including:  |        |                            |            |                                |                                |                                    |                        |
| (i)  | the names, addresses and professional qualifications (including details of  |        |                            |            |                                |                                |                                    |                        |

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| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |   | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Shares over Certificates | Certificates over Debentures | Structured Products |
|--|---|--------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|  | membership in any professional body) of the issuer’s auditor for the period covered by the historical financial information; and<br><br>(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. |        |                      |            |                          |                          |                              |                     |
| <b>8.2</b>   | <b>Connected persons</b>  | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|  | (a) Information about Connected Persons including:  | ✓      | ✓                    |            |                          | ✓                        |                              | ✓                   |
|  | (i) the name and address of any Connected Person as defined in Rule 4.3.2;  |        |                      |            |                          |                          |                              |                     |
|  | (ii) how the Person falls into the definition of a Connected Person; and  |        |                      |            |                          |                          |                              |                     |
|  | (iv) whether any Connected Person has different voting rights to the issuer’s major shareholders, or an appropriate negative statement;   |        |                      |            |                          |                          |                              |                     |
|  | (b) If there are no Connected Persons, a statement to that effect;  | ✓      | ✓                    |            |                          | ✓                        |                              | ✓                   |
|  | (c) if a Connected Person is a controller, <sup>12</sup> information about that Person including:   | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|  | (i) where relevant, the amount of the Controller’s interest;  |        |                      |            |                          |                          |                              |                     |
|  | (ii) whether the issuer is directly or indirectly owned or controlled by such a Person and the measures in place to ensure that such control is not abused; and   |        |                      |            |                          |                          |                              |                     |

<sup>12</sup> See Rule 4.3.2(2) for the definition of a controller.

|  |   | <b>A1.1.1</b> |                            |            |                                |                                |                                    |                        |
|--|---|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |   | Shares        | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|  | (d) a description of any arrangements, known to the issuer, the operation of which may at a subsequent date result in a change in control of the issuer.  | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
| <b>8.3</b>   | <p><b>Related party transactions</b></p> <p>Disclosure of any Related Party Transactions<sup>13</sup> during the period covered by the historical financial information and up to the date of the Registration Statement including:</p> <p>(a) the name and address of the Related Party;</p> <p>(b) how the Person falls within the definition of a Related Party;</p> <p>(c) details of the Related Party Transaction, including:</p> <p style="padding-left: 20px;">(i) the parties to the transaction;</p> <p style="padding-left: 20px;">(ii) the date of the transaction;</p> <p style="padding-left: 20px;">(iii) the value of the transaction;</p> <p style="padding-left: 20px;">(iv) whether prior shareholder approval was obtained from a majority of shareholders;</p> <p style="padding-left: 20px;">(v) if the transaction is not concluded in the ordinary course of business and on normal commercial terms no less favourable than that of an arm's length transaction with an unrelated party, an explanation of why the transaction was not</p> | ✓             | ✓                          |            |                                | ✓                              |                                    |                        |

<sup>13</sup> See Rule 3.5.2



|            |   | <b>A1.1.1</b> |                      |            |                          |                          |                              |                     |
|------------|---|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|            | <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b>  | Shares        | Warrants over Shares | Debentures | Warrants over Debentures | Shares over Certificates | Certificates over Debentures | Structured Products |
|            | concluded on such terms; and<br><br>(vi) any future transactions involving the same or new Related Parties.   |               |                      |            |                          |                          |                              |                     |
| <b>8.4</b> | <b>Research and development</b><br><br>Where material, a description of the issuer's research and development policies for each financial year for the period covered by the historical financial information, including the amount spent on issuer-sponsored research and development activities.  | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
| <b>8.5</b> | <b>Legal and other proceedings against the issuer</b><br><br>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. | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
| <b>8.6</b> | <b>Other significant matters</b><br><br>(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.<br><br>(b) If the Security is a Certificate, any information of the kind referred to in (a) relating to the issuer of the underlying Securities.                    | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

|  |  |  |  |  |  |  |  | <b>A1.1.1</b> |                      |            |                          |                          |                              |                     |
|--|--|--|--|--|--|--|--|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  |  |  |  |  |  |  | Shares        | Warrants over Shares | Debentures | Warrants over Debentures | Shares over Certificates | Debentures over Certificates | Structured Products |
| <b>8.7</b>   | <b>Concurrent offers by directors of the issuer</b>  |  |  |  |  |  |  | ✓             |                      |            |                          |                          |                              |                     |
|  | <p>(a) If one or more members of the Board of Directors of the issuer are offering their Shares under the same Prospectus:</p> <p>(i) the identity of each member making such offers;</p> <p>(ii) the number of Shares each such Person is offering; and</p> <p>(iii) the proportion of the holding of the member that those Shares represent.</p> <p>(b) If no member of the Board is offering his Shares, a statement to that effect.</p>  |  |  |  |  |  |  |               |                      |            |                          |                          |                              |                     |
| <b>9.</b>  | <b>RESPONSIBILITY FOR THE CONTENT OF PROSPECTUS</b>  |  |  |  |  |  |  |               |                      |            |                          |                          |                              |                     |
| <b>9.1</b>   | <b>Responsibility Statement</b>  |  |  |  |  |  |  | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|  | <p>A Responsibility Statement that:</p> <p>(a) the Prospectus complies with the requirements in Part 2 of the Law and chapter 2 of the Rules;</p> <p><del>(b) the Directors accept responsibility jointly and severally for the information contained in the Prospectus and believe that there are no other facts, the omission of which, would make the Prospectus or any statement therein inaccurate, misleading or deceptive; and</del></p> <p><del>(c) if the Securities are offered through a Financial Intermediary pursuant to Rule 2.6.5,</del></p> |  |  |  |  |  |  |               |                      |            |                          |                          |                              |                     |

**A1.1.1**

| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares | Warrants over Shares | Debentures | Warrants over Debentures | Shares over Certificates | Debentures over Certificates | Structured Products |
|--|--|--------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|  | <p>statements by the Directors of the issuer and the Financial Intermediary that they are jointly and severally responsible for the Prospectus.</p> <p>(b) <u>sets out the details of the Persons responsible for the Prospectus pursuant to section 2.10, and in particular:</u></p> <p>(i) <u>where a Person responsible is a natural person, indicates the name and function of that Person; and</u></p> <p>(ii) <u>where a Person responsible is a Body Corporate or other legal person, indicates the name and registered office of that Person; and</u></p> <p>(c) <u>includes a declaration, from each Person responsible for the Prospectus, or for certain parts of it, pursuant to section 2.10, 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.</u></p> |        |                      |            |                          |                          |                              |                     |
| <b>9.2</b>   | <p><b>Signing of the prospectus by directors of the issuer</b></p> <p>The date on which the Prospectus was signed by the Directors of the issuer.</p>  | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
| <b>9.3</b>   | <p><b>Expert opinions included in a prospectus</b></p> <p>(a) If any Expert's opinion, statement or report ("report") is included in the Prospectus:</p>   | ✓      | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

**A1.1.1**

| <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b> |  | Shares | Warrants<br>over<br>Shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Certificates<br>over<br>Debentures | Structured<br>Products |
|--|--|--------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| (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)   | Information relating to any material interests of the Expert in the issuer such as any benefit or fees paid to the Expert by the issuer or a related company, positions held or to be held by the Expert in the issuer or a related company, investments held or to be held by the Expert in the issuer or a related company, fees and commissions paid or to be paid to the Expert or Persons associated with the Expert; and | ✓      | ✓                          |            |                                | ✓                              |                                    | ✓                      |
| (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 misleading.  | ✓      | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
| <b>9.4</b>   | <b>Special categories of companies</b><br><br>If the issuer is a special category of company, such as a property, mineral, or scientific research company, or a start up company (a company with less than 3 year track record), a report by an Expert on the assets or rights owned by the issuer prepared at a date which shall be no later than   | ✓      | ✓                          | ✗          | ✗                              | ✓                              | ✗                                  | ✓                      |



|             |  | <b>A1.1.1</b> |                      |            |                          |                          |                              |                     |
|-------------|--|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|             | <b>CONTENTS OF PROSPECTUS – REGISTRATION STATEMENT</b>   | Shares        | Warrants over Shares | Debentures | Warrants over Debentures | Shares over Certificates | Certificates over Debentures | Structured Products |
|             | three months before the date of the Prospectus.  |               |                      |            |                          |                          |                              |                     |
| <b>10.</b>  | <b><u>DOCUMENTS ON DISPLAY</u></b>   |               |                      |            |                          |                          |                              |                     |
| <b>10.1</b> | <b><u>Documents for inspection</u></b><br><br>A statement that the following documents, in original or copy form, where applicable, may be inspected:<br><br>(a) <u>the constitution of the issuer;</u><br><br>(b) <u>the historical financial information of the issuer; and</u><br><br>(c) <u>any information produced by an expert at the issuer's request, any part of which is included or referred to in the Registration Statement.</u> | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
| <b>10.2</b> | <b><u>Details</u></b><br><br><u>The details of how the documents referred to in 10.1 may be inspected.</u>   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

## A1.2 Securities note

**A.1.2.1** This table forms part of Rule 2.5.1(3)(c).

**A.1.2.2** (1) The reference to an “issuer” in this App1 is a reference to the Person offering Securities under the Prospectus as specified in Rule 1.1.1 (2)(a) and (b).

(2) An issuer must include the specified information in relation to the Securities identified with a “✓” in this table which are the subject of the relevant Prospectus.

**Note:** A column marked with an “✓” indicates that the disclosure requirements apply in relation to that type of Security.

|   |   | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|---|---|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants over shares | Debentures | Warrants over Debentures | Shares over Certificates | Debentures over Certificates | Structured Products |
| <b>1</b>  | <b>KEY INFORMATION</b>  |               |                      |            |                          |                          |                              |                     |
| <b>1.1</b>                                      | <p><b>Risk factors</b><br/>           Prominent disclosure of risks factors material to the Securities being offered and/or admitted to trading in order for investors to assess the risks associated with investing in the Securities, which must be disclosed prominently in a separate section headed “Risk Factors” and include the following information:</p> <p>(a) the nature of the risks involved in investing in the Securities;</p> <p>(b) any material risks associated with investing in the issuer;</p> <p>(c) any risks associated with the assets to be acquired using the proceeds of the offer;</p> | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

|            |   | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|------------|---|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
|            | <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b>   | Shares        | Warrants over shares | Debentures | Debentures over Warrants | Certificates over Shares | Debentures over Certificates | Structured Products |
|            | <p>(d) the effect that the material risks may have on the Issuer including how the risk could affect the business, operating results and financial condition of the Issuer;</p> <p>(e) any steps proposed by the Issuer to mitigate or manage the risks;</p> <p><del>(g)</del> (f) general and specific risks relating to the industry or jurisdiction in which the Issuer operates; and</p> <p><del>(h)</del> (g) any other material risks that are not included in the above.</p>   |               |                      |            |                          |                          |                              |                     |
| <b>1.2</b> | <p><b>Reasons for the offer</b></p> <p>Reasons for the offer and, where applicable:</p> <p>(a) the estimated net amount of the proceeds broken into each principal intended use and presented by order of priority of such uses;</p> <p>(b) if the issuer is aware that the anticipated proceeds will not be sufficient to fund all the proposed uses, statement about the amount and sources of other funds needed; and</p> <p>(c) details with regard to the use of the proceeds, in particular when they are being used to acquire assets, other than in the ordinary course of business, to finance announced acquisitions of other businesses, or to discharge, reduce or retire indebtedness of the issuer.</p> | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
| <b>1.3</b> | <p><b>Financial condition</b></p> <p>To the extent not included in the Registration Statement, a description of the issuer's financial condition, changes in financial condition and results of operations for each year and interim</p>  | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |

|   |   | <b>A1.2.1</b> |                            |            |                                |                            |                                    |                                |                        |
|---|---|---------------|----------------------------|------------|--------------------------------|----------------------------|------------------------------------|--------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants<br>over<br>shares | Debentures | Debentures<br>over<br>Warrants | Warrants<br>over<br>Shares | Certificates<br>over<br>Debentures | Certificates<br>over<br>Shares | Structured<br>Products |
|   | period, for which historical information is required, including causes of any material changes from year to year in the financial information to the extent necessary for an understanding of the issuer's business as a whole.   |               |                            |            |                                |                            |                                    |                                |                        |
| <b>1.4</b>                                      | <b>Working capital statement</b><br><br>A statement by the Directors of the Issuer that in their opinion the working capital is sufficient for the Issuer's present requirements, or, if not how it proposes to provide the additional working capital needed.  | ✓             | ✓                          |            |                                |                            | ✓                                  |                                | ✓                      |
| <b>1.5</b>                                      | <b>Creditworthiness of the issuer</b>   |               |                            |            |                                |                            |                                    |                                |                        |
|   | (a) Sufficient information to enable an investor to form an opinion concerning the creditworthiness of the issuer such as:<br><br>(i) earnings coverage ratio;<br><br>(ii) any relevant credit ratings; and<br><br>(iii) any other risk factors that may affect the Issuer's ability to fulfil its obligations under the Securities to investors. |               |                            | ✓          | ✓                              |                            | ✓                                  |                                | ✓                      |
|   | (b) A statement of capitalization and indebtedness (distinguishing between guaranteed and unguaranteed, secured and unsecured indebtedness), including indirect and contingent indebtedness, as of a date no earlier than 90 days prior to the date of the Securities Note.   | ✓             | ✓                          |            |                                |                            | ✓                                  |                                | ✓                      |

|   |   | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|---|---|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants over shares | Debentures | Warrants over Debentures | Certificates over Shares | Debentures over Certificates | Structured Products |
| <b>1.6</b>                                      | <b>Guarantees</b>   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|   | (a) Information about any bank or other guarantees attaching to the Securities and intended to underwrite the issuer’s obligations including the details relating to: <ul style="list-style-type: none"> <li>(i) any conditionality on the application of the guarantee in the event of any default under the terms of the Security; and</li> <li>(ii) any power of the guarantor to veto changes to the Security holders’ rights.</li> </ul> |               |                      |            |                          |                          |                              |                     |
|   | (b) Disclosure by the guarantor of the information about itself as if it were the issuer of the same type of Security that is the subject of the guarantee.   |               |                      |            |                          |                          |                              |                     |
| <b>2</b>  | <b>INFORMATION RELATING TO THE SECURITIES OFFERED/ADMITTED TO TRADING</b>   |               |                      |            |                          |                          |                              |                     |
| <b>2.1</b>                                      | <b><u>General information relating to Securities</u></b>  |               |                      |            |                          |                          |                              |                     |
|   | (a) A description of the type and class of the Securities being offered and/or admitted trading, including any identification number (ISIN) or code applicable to the Securities <sub>2</sub>   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|   | (b) An indication whether the Securities are in certificated form or book-entry form and if it is the latter, the name and address of the entity maintaining the records.   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|   | (c) A summary of any restrictions relating to transferability of the Securities, the arrangements for settlement of transfers and any limitations of those rights and procedures for the exercise of such rights <sub>1</sub> including those specified in 2.2 and 2.3.   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |

|   |   | <b>A1.2.1</b> |                            |            |                                |                                |                                  |                        |
|---|---|---------------|----------------------------|------------|--------------------------------|--------------------------------|----------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants<br>over<br>shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Debentures<br>over<br>Debentures | Structured<br>Products |
|   | <u>(d) Any legislation under which the Securities have been created.</u>  | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                | ✓                      |
|   | <u>(e) The currency of the Securities issue.</u>  | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                | ✓                      |
|   | <u>(f) The ranking of the Securities being admitted to trading, including summaries of any clauses that are intended to affect ranking or subordinate the Security to any present or future liabilities of the issuer.</u>  |               |                            | ✓          | ✓                              |                                | ✓                                |                        |
|   | <u>(g) The maturity date and arrangements for the amortisation of the Debenture, including the repayment procedures. Where advance amortisation is contemplated, on the initiative of the issuer or of the holder, it must be described, stipulating amortisation terms and conditions.</u>   |               |                            | ✓          | ✓                              |                                | ✓                                |                        |
|   | <u>(h) Information regarding representation of Debenture holders including an identification of the organisation representing the investors and provisions applying to such representation. Indication of where investors may have access to the contracts relating to these forms of representation.</u>   |               |                            | ✓          | ✓                              |                                | ✓                                |                        |
| <b>2.2</b>                                      | <b>Dividends</b><br><br>Information relating to dividend rights including:<br><br>(a) a description of the Issuer's policy on dividend distributions and any restrictions thereon;<br><br>(b) the amount of the dividend per Security, or underlying Security if applicable, for each financial year for the period covered by the historical financial information, adjusted where | ✓             | ✓                          |            |                                | ✓                              |                                  | ✓                      |

|   |  | <b>A1.2.1</b> |                            |            |                                |                                |                                    |                        |
|---|--|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |  | Shares        | Warrants<br>over<br>shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Debentures<br>over<br>Certificates | Structured<br>Products |
|   | <p>the number of Securities, or underlying Securities if applicable, in the Issuer has changed, to make it comparable;</p> <p>(c) fixed date(s) on which the dividend entitlement arises;</p> <p>(d) if relevant, time limit after which entitlement to dividend lapses and an indication of the Person in whose favour the lapse operates;</p> <p>(e) any dividend restrictions; and</p> <p>(f) the rate of dividend or method of its calculation, periodicity and cumulative or non-cumulative nature of payments.</p>   |               |                            |            |                                |                                |                                    |                        |
| <b>2.3</b>                                      | <p><b><u>Interest Rate and Yield</u></b></p> <p>(a) <u>Where there is a nominal rate of interest or rate of return and provisions relating to rate of interest or rate of return payable, information including:</u></p> <p>(i) <u>the date from which rate of interest or rate of return becomes payable and the due dates for rate of interest or rate of return; and</u></p> <p>(ii) <u>the time limit on the validity of claims to rate of interest or rate of return and repayment of principal.</u></p> <p>(b) <u>Where the rate is not fixed, information including:</u></p> <p>(i) <u>a description of the underlying on which it is based and of the method used to relate the two;</u></p> |               |                            | ✓          | ✓                              |                                | ✓                                  |                        |

|   |   | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|---|---|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants over shares | Debentures | Debentures over Warrants | Certificates over Shares | Certificates over Debentures | Structured Products |
|   | <p>(ii) <u>a description of any market disruption or settlement disruption events that affect the underlying;</u></p> <p>(iii) <u>adjustment rules with relation to events concerning the underlying; and</u></p> <p>(iv) <u>the name of the calculation agent.</u></p> <p>(c) <u>An indication of yield.</u></p> |               |                      |            |                          |                          |                              |                     |
| <b>2.3</b>                                      | <b>Other rights</b>   | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
| <b>2.4</b>                                      | Information relating to other rights including:   |               |                      |            |                          |                          |                              |                     |
|   | (a) voting rights;  | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | (b) pre-emption rights in relation to offers for subscription of Securities of the same class;  | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | (c) right to share in the issuer's profits;   | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | <del>(e)</del> (d) rights to share in any surplus in the event of liquidation of the Issuer;  | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | <del>(f)</del> (e) redemption rights, if any; and   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|   | <del>(g)</del> (f) conversion rights, if any.   | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
| <b>3</b>  | <b>TERMS AND CONDITIONS OF THE OFFER</b>  |               |                      |            |                          |                          |                              |                     |

|   |   | <b>A1.2.1</b> |                            |            |                                |                            |                                    |                                |                        |
|---|---|---------------|----------------------------|------------|--------------------------------|----------------------------|------------------------------------|--------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants<br>over<br>shares | Debentures | Debentures<br>over<br>Warrants | Warrants<br>over<br>Shares | Certificates<br>over<br>Debentures | Certificates<br>over<br>Shares | Structured<br>Products |
| <b>3.1</b>                                      | <b>Terms and conditions of the offer</b>  | ✓             | ✓                          | ✓          | ✓                              | ✓                          | ✓                                  | ✓                              | ✓                      |
|   | The terms and conditions of the offer including:  |               |                            |            |                                |                            |                                    |                                |                        |
|   | (a) the number of Securities offered;   | ✓             | ✓                          | ✓          | ✓                              | ✓                          | ✓                                  | ✓                              | ✓                      |
|   | (b) the price or price range of the Securities;   | ✓             | ✓                          |            |                                |                            | ✓                                  |                                | ✓                      |
|   | (c) the identity of the seller of the Securities where the Person making the Prospectus Offer is not the issuer;  | ✓             | ✓                          |            |                                |                            | ✓                                  |                                | ✓                      |
|   | (d) the various categories of potential investors to which the Securities are offered. If the offer is being made simultaneously in two or more markets, and if a tranche has been or is being reserved for certain of these, indicate any such tranche and the category of investors for whom it is offered; | ✓             | ✓                          |            |                                |                            | ✓                                  |                                | ✓                      |
|   | (e) a description of any material interests and conflict of interests relating the affairs of the issuer, detailing the Persons involved and the nature of such interests;  | ✓             | ✓                          | ✓          | ✓                              | ✓                          | ✓                                  | ✓                              | ✓                      |
|   | (f) the Offer Period, including the opening and closing dates;  | ✓             | ✓                          |            |                                |                            | ✓                                  |                                | ✓                      |
|   | (g) the manner of allocation of Securities to applicants including the manner in which Securities are allotted in the event of over subscription;   | ✓             | ✓                          |            |                                |                            | ✓                                  |                                | ✓                      |
|   | (h) proposed date for allotment of Securities;  | ✓             | ✓                          | ✓          | ✓                              | ✓                          | ✓                                  | ✓                              | ✓                      |

|   |   | <b>A1.2.1</b> |                      |            |                          |                      |                              |                                       |
|---|---|---------------|----------------------|------------|--------------------------|----------------------|------------------------------|---------------------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants over shares | Debentures | Debentures over Warrants | Warrants over Shares | Certificates over Debentures | Certificates over Structured Products |
| (i)   | where the Securities to be offered confer the right to subscribe for new Securities by existing holders of Securities in the issuer, details of such rights, including a statement of the maximum number of Securities which would be created if the rights were exercised in full; | ✓             | ✓                    |            |                          |                      | ✓                            | ✓                                     |
| (j)   | the effect the issuance of the Securities will have on the capital structure of the Issuer;   | ✓             | ✓                    |            |                          |                      | ✓                            | ✓                                     |
| (k)   | particulars of any commissions or other fees to be paid by the issuer in relation to the offer;   | ✓             | ✓                    |            |                          |                      | ✓                            | ✓                                     |
| (l)   | all relevant details of the appointment of an underwriter on a firm commitment basis, including the nature of the obligations of the underwriter, quotas, plan of distribution, commission and, if a portion of the offer is not covered, a statement of the portion not covered;   | ✓             | ✓                    |            |                          |                      | ✓                            | ✓                                     |
| (m)   | all relevant details of the appointment of placing agents appointed on a 'without a firm commitment' basis or under a "best efforts" arrangement, including quotas and placing commission;  | ✓             | ✓                    |            |                          |                      | ✓                            | ✓                                     |
| (n)   | details of the entities which have a firm commitment to act as intermediaries in secondary trading, providing liquidity through bid and offer rates and description of the main terms of their commitment;  | ✓             | ✓                    |            |                          |                      | ✓                            | ✓                                     |
| (o)   | methods of payment for the Securities, particularly as regards the paying up of Securities which are not fully paid or are payable by instalments;  | ✓             | ✓                    |            |                          |                      | ✓                            | ✓                                     |
| (p)   | in the event of the offer not proceeding, the details of the procedure and means under which the money obtained from applicants will be returned;   | ✓             | ✓                    |            |                          |                      | ✓                            | ✓                                     |

|   |   | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|---|---|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants over shares | Debentures | Warrants over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|   | (q) process for notification to applicants of the amount of Securities allotted and indication whether dealing may begin before notification is made;                           | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | (r) provided applicants are allowed to withdraw their subscription, an indication of the period during which an application may be withdrawn;                                   | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | (s) in the case of new Securities, a statement of the resolutions, authorisations and approvals by virtue of which the Securities have been or will be created and/or issued;   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|   | (t) the details of any Convertible, including an indication of the conditions governing the procedures for conversion, exchange or subscription;                                | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | (u) the procedure for the exercise of any right of pre-emption, the negotiability of subscription rights and the treatment of subscription rights not exercised; <del>and</del> | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | (v) if advisors to the issuer are connected with the offer, a statement of the professional or other capacity in which such advisors have acted; <u>and</u>                     | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
|   | <u>(w) the name and address of any paying agents and depository agents in each country.</u>   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            | ✓                   |
| <b>3.2</b>                                      | <b>Plan of distribution and allotment</b>   | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
|   | (a) Pre-allotment disclosure relating to:   |               |                      |            |                          |                          |                              |                     |
|   | (i) the division into tranches of the offer including institutional, retail and Issuer's employee tranches and any other tranches;  |               |                      |            |                          |                          |                              |                     |
|   | (ii) the conditions under which a claw-back right may be used, the maximum size of such   |               |                      |            |                          |                          |                              |                     |

|   |  | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|---|--|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |  | Shares        | Warrants over shares | Debentures | Warrants over Debentures | Shares over Certificates | Debentures over Certificates | Structured Products |
|   | <p>claw-back and any applicable minimum percentages for individual tranches;</p> <p>(iii) the allotment method or methods to be used for the retail and Issuer’s employee tranche in the event of an over subscription of these tranches;</p> <p>(iv) a description of any pre-determined preferential treatment to be accorded to certain classes of investors or certain affinity groups (including friends and family programmes) in the allotment, the percentage of the offer reserved for such preferential treatment and the criteria for inclusion in such classes or groups;</p> <p>(v) whether the treatment of subscriptions or bids to subscribe in the allotment may be determined on the basis of which intermediary firm they are made through or by a target minimum individual allotment if any within the retail tranche;</p> <p>(vi) the conditions for the closing of the offer before the end of the Offer Period as well as the date on which the offer may be closed at the earliest; and</p> <p>(vii) whether or not multiple subscriptions are admitted, and where they are not, how any multiple subscriptions will be handled.</p> <p>(b) The details of any over-allotment option, including existence and size of the over-allotment option, the period in which the over-allotment option may be exercised and any conditions on exercising such option.</p> |               |                      |            |                          |                          |                              |                     |
| <b>3.3</b>                                      | <b>Price stabilisation</b>   | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            |                     |
|   | The information required to be disclosed to the market pursuant to the Price Stabilisation Module  |               |                      |            |                          |                          |                              |                     |

|   |   |  |  |  |  |  |  | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|---|---|--|--|--|--|--|--|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   |  |  |  |  |  |  | Shares        | Warrants over shares | Debentures | Debentures over Warrants | Certificates over Shares | Debentures over Certificates | Structured Products |
| of the DFSA Rulebook.                           |   |  |  |  |  |  |  |               |                      |            |                          |                          |                              |                     |
| <b>4 OTHER INFORMATION</b>                      |   |  |  |  |  |  |  |               |                      |            |                          |                          |                              |                     |
| <b>4.1</b>                                      | <b>Audit and source of information including use of expert reports</b>  |  |  |  |  |  |  | ✓             | ✓                    | ✓          | ✓                        | ✓                        | ✓                            |                     |
|   | <p>(1) (a) <del>W</del>Where information has been included in the Securities Note which has been audited or reviewed by auditors and where auditors have produced a report, reproduction of the report or, with permission of the DFSA, a summary of the report;</p> <p>(2) (b) <del>W</del>Where information has been sourced from a third party, details of the identify of the source of the information along with a confirmation that the information has been accurately reproduced and that as far as the Issuer is aware and is able to ascertain from information published by that third party, no facts have been omitted which would render the reproduced information inaccurate or misleading; <del>and</del>.</p> <p>(3) (c) <del>W</del>Where a statement or report attributed to a Person as an Expert is included in the Securities Note:</p> <p style="padding-left: 20px;">(a) (i) the name, business address, qualifications and any material interest such a Person has in the Issuer; and</p> <p style="padding-left: 20px;">(b) (ii) if the report has been produced at the Issuer’s request, a statement to the effect that such statement or report is included, in the form and context in which it is included, with the consent of the Expert who has authorised the contents of that part of the Securities Note.</p> |  |  |  |  |  |  |               |                      |            |                          |                          |                              |                     |

|   |  | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|---|--|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |  | Shares        | Warrants over shares | Debentures | Debentures over Warrants | Shares over Certificates | Debentures over Certificates | Structured Products |
| <b>4.2</b>                                      | <p><b>Dilution</b></p> <p>Information relating to dilution including:</p> <p>(a) the amount and percentage of immediate dilution resulting from the offer; and</p> <p>(b) in the case of a offer to existing equity holders, the amount and percentage of immediate dilution if they do not subscribe to the new offer.</p>  | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
| <b>4.3</b>                                      | <p><b>Takeovers</b></p> <p>Information relating to any Takeovers including:</p> <p>(a) the existence of any mandatory Takeover bids and/or squeeze-out, sellout, or poison pill requirements in relation to the Securities; and</p> <p>(b) any public Takeover bids by third parties in respect of the Issuer's equity, which have occurred during the last financial year and the current financial year, including the price or exchange terms attaching to such offers and the outcome thereof.</p> | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |
| <b>4.4</b>                                      | <p><b>Investments by controllers and any lock-up arrangements</b></p> <p>(a) Information, if available to the issuer, whether:</p> <p>(i) Directors, controllers or the senior management of the issuer intends to subscribe to the offer; and</p> <p>(ii) any other Person intends to subscribe for more than 5% cent of the offer.</p>   | ✓             | ✓                    |            |                          | ✓                        |                              | ✓                   |

|   |   | <b>A1.2.1</b> |                            |            |                                |                                |                                    |                        |
|---|---|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants<br>over<br>shares | Debentures | Debentures<br>over<br>Warrants | Shares<br>over<br>Certificates | Debentures<br>over<br>Certificates | Structured<br>Products |
|   | <p>(b) The details of any lock-up arrangements relating to Persons exercising senior management functions of the issuer, including the Persons subject to such lock-up and the procedures involved and the period of the lock up.</p> <p>(c) Information about whether there is or could be a material disparity between the price of the Securities offered pursuant to the offer and the effective cash cost to Directors and the senior management of the issuer (Related Persons) of the Securities acquired by such Persons in transactions during the past year or which such Persons have the right to acquire, and if so, a comparison of the cost to the public and Related Persons in their acquisition of Securities.</p> <p>(d)</p> |               |                            |            |                                |                                |                                    |                        |
| <b>5</b>  | <b>ADMISSION TO TRADING</b>   |               |                            |            |                                |                                |                                    |                        |
| <b>5.1</b>                                      | <b>Details of admission to trading</b>  |               |                            |            |                                |                                |                                    |                        |
|   | <p>(a) The proposed dates for:</p> <p>(i) admission to an Official List of Securities; and</p> <p>(ii) admission to trading on an Authorised Market Institution;</p> <p>(iii) admission to listing or trading by a Financial Service Regulator or Regulated Exchange; and</p> <p>(iv) any other such comparable event in respect of the Securities.</p>   | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |
|   | <p>(b) The actual dates on which:</p>   | ✓             | ✓                          | ✓          | ✓                              | ✓                              | ✓                                  | ✓                      |

|  |  | <b>A1.2.1</b> |                            |            |                                |                                |                                    |                        |
|--|--|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b>                |  | Shares        | Warrants<br>over<br>shares | Debentures | Warrants<br>over<br>Debentures | Certificates<br>over<br>Shares | Debentures<br>over<br>Certificates | Structured<br>Products |
|  | (i) the Securities were admitted to an Official List of Securities;<br>(ii) the Securities were admitted to trading on an Authorised Market Institution;<br>(iii) the Securities were listed or admitted to trading by a Financial Services Regulator or Regulated Exchange; and<br>(iv) any other such comparable event took place in respect of the Securities.  |               |                            |            |                                |                                |                                    |                        |
|  | <u>(c) An estimate of the total expenses related to the admission to trading</u>   |               |                            | ✓          | ✓                              |                                | ✓                                  |                        |
| <b>6 INFORMATION RELATING TO CERTAIN CLASSES OF SECURITIES</b> |  |               |                            |            |                                |                                |                                    |                        |
| <b>6.1</b>   | <b>Certificates and structured products</b>  |               |                            |            |                                | ✓                              | ✓                                  | ✓                      |
|  | Information about:<br>(a) the legislation under which the Certificates or Structured Products and the underlying Securities or assets have been created and of the courts of competent jurisdiction in the event of litigation including details of the consequences in event of default occurring in respect of the underlying Securities;<br>(b) in the case of Structured Products, a statement setting out the type of the underlying factors to which the Structured Product is referenced and details of where information on the underlying factor can be obtained; |               |                            |            |                                |                                |                                    |                        |

|   |  | <b>A1.2.1</b> |                            |            |                                |                                |                                    |                        |
|---|--|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b>   |  | Shares        | Warrants<br>over<br>shares | Debentures | Debentures<br>over<br>Warrants | Shares<br>over<br>Certificates | Debentures<br>over<br>Certificates | Structured<br>Products |
| <p>(c) whether it is possible to obtain a conversion of the Certificates or Structured Products into the underlying Securities or assets, and if so, the procedure for such conversion, and commission and costs involved with such a conversion;</p> <p>(e) the provisions relating to the rights attaching and benefits attaching to the underlying Securities, including:</p> <p style="padding-left: 20px;">(i) any voting rights and the conditions on which the issuer of the Certificates or Structured Products may exercise the voting rights and measures envisaged to obtain the instructions of the Certificate or Structured Product holders; and</p> <p style="padding-left: 20px;">(ii) any right to participate in profits and any liquidation surplus;</p> <p>(f) the names and addresses of the paying agents and trustees and fiscal agents in relation to the creation of the Certificate or Structured Product;</p> <p>(g) the amount of the commissions and costs to be borne by the Certificate or Structured Product holders in connection with the payment of coupons or other income and the creation of additional certificates;</p> <p>(h) the name and credit rating of the ultimate underwriter or obligor(s) against whom the Security holder faces credit risk in relation to the Certificate or Structured Product;</p> <p>(i) a description of the tax arrangements with regard to any taxes and charges to be borne by the Certificate or Structured Product holders and levied in the jurisdictions where the Certificates or Structured Products are issued;</p> |  |               |                            |            |                                |                                |                                    |                        |

|  |  |  |  |  |  |  |  | <b>A1.2.1</b> |                      |            |                          |                          |                              |                     |
|--|--|--|--|--|--|--|--|---------------|----------------------|------------|--------------------------|--------------------------|------------------------------|---------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b>  |  |  |  |  |  |  |  | Shares        | Warrants over shares | Debentures | Debentures over Warrants | Certificates over Shares | Debentures over Certificates | Structured Products |
| (j) a statement confirming that under the laws governing the issuer’s activities the underlying Securities or assets would not form part of the Issuer’s assets in the event of bankruptcy or insolvency of the issuer and that there is no credit risk to the Issuer attaching to the Certificates or Structured Products; and<br><br>(k) the names of banks with which the main accounts relating to the underlying Securities or assets are held. |  |  |  |  |  |  |  |               |                      |            |                          |                          |                              |                     |
| <b>7 ASSET BACKED SECURITIES</b>   |  |  |  |  |  |  |  |               |                      |            |                          |                          |                              |                     |
| <b>7.1</b>   | If the Securities or the underlying Securities are asset backed, describe all the material attributes of the asset backed Securities, including:<br><br>(a) information about the assets backing the Securities including:<br><br>(i) where the assets are equity <del>s</del> Securities that are admitted to trading on an exchange, a description of the <del>s</del> Securities, a description of the market in which the <del>s</del> Securities are traded and the frequency with which prices of the relevant <del>s</del> Securities are published;<br><br>(ii) where the assets contain a material proportion of equity <del>s</del> Securities that are not traded on exchange, a description of the equity <del>s</del> Securities including the type of information required to be disclosed in a Prospectus if the equity <del>s</del> Securities were Shares;<br><br>(iii) where the assets comprise obligations that are not traded on an exchange, a description of the principal terms and conditions of the obligations; |  |  |  |  |  |  | ✓             |                      | ✓          |                          | ✓                        | ✓                            |                     |

| <b>A1.2.1</b>                                   |                     |   |        |                      |            |                          |                          |            |                              |
|---|---------------------|---|--------|----------------------|------------|--------------------------|--------------------------|------------|------------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |                     |   |        |                      |            |                          | Structured Products      |            |                              |
|   |                     |   | Shares | Warrants over shares | Debentures | Warrants over Debentures | Certificates over Shares | Debentures | Certificates over Debentures |
|   | (iv)                | where a material proportion of the assets are secured on or backed by real property, a valuation report relating to the property setting out both the valuation of the property and cash flow/income stream; and  |        |                      |            |                          |                          |            |                              |
|   | <del>(iv)</del> (v) | where the assets backing the Security are part of an actively managed pool of assets, the parameters within which investments can be made, details of the entity responsible for such management, terms of such entity’s appointment, termination of appointment, and a description its relationship with any other parties to the issue of the Securities; and |        |                      |            |                          |                          |            |                              |
|   | <del>(v)</del> (vi) | any rights to substitute the assets and a description of the manner in which and the type of assets which may be so substituted, and, if there is any capacity to substitute assets with a different class or quality of assets, a statement to that effect together with a description of the impact of such substitution;                                     |        |                      |            |                          |                          |            |                              |
|   | (b)                 | information about the structure of the transaction and the rate of return including:  |        |                      |            |                          |                          |            |                              |
|   | (i)                 | a description of the structure of the transaction;  |        |                      |            |                          |                          |            |                              |
|   | (ii)                | details of the entities participating in the issue and description of the functions to be performed by them;  |        |                      |            |                          |                          |            |                              |
|   | (iii)               | a description of the method and date of the sale, transfer, novation or assignment of the assets or of any rights and/or obligations in the assets to the issuer or, where applicable, the manner and time period in which the proceeds from the issue will be fully invested by the issuer;  |        |                      |            |                          |                          |            |                              |

|   |  | <b>A1.2.1</b> |                            |            |                                |                            |                                    |                                |                        |
|---|--|---------------|----------------------------|------------|--------------------------------|----------------------------|------------------------------------|--------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |  | Shares        | Warrants<br>over<br>shares | Debentures | Debentures<br>over<br>Warrants | Warrants<br>over<br>Shares | Certificates<br>over<br>Debentures | Certificates<br>over<br>Shares | Structured<br>Products |
|   | <ul style="list-style-type: none"> <li>(iv) the rate of interest or stipulated yield and any premium;</li> <li>(v) the date of repayment of the principal capital and return on that capital;</li> <li>(vi) how the cash flow from the assets will meet the issuer’s obligations to holders of the Securities and how payments are collected in respect of the assets; and</li> <li>(vii) where the return on, and or repayment of the Security is linked to the performance or credit of other assets which are not assets of the issuer, information as set out in paragraph (a) regarding the assets backing the Security, if necessary;</li> </ul> <p>(c) information about the obligors including:</p> <ul style="list-style-type: none"> <li>(i) where there is a large number of obligors, a general description of the obligors; and</li> <li>(ii) where there are only a small number of obligors, a description of each obligor;</li> </ul> <p>(d) information about:</p> <ul style="list-style-type: none"> <li>(i) the terms and conditions for the issuance of any additional Securities or any restrictions on the issuance of additional Securities; and</li> <li>(ii) where the issuer proposes to issue further Securities backed by the same assets, a prominent statement to that effect, and unless those further Securities are fungible with, or are subordinated to, those classes of existing debt, a description of how the holders of that class Securities will be informed;</li> </ul> |               |                            |            |                                |                            |                                    |                                |                        |

|   |   | <b>A1.2.1</b> |                            |            |                                |                                |                                    |                        |
|---|---|---------------|----------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b> |   | Shares        | Warrants<br>over<br>shares | Debentures | Debentures<br>over<br>Warrants | Shares<br>over<br>Certificates | Debentures<br>over<br>Certificates | Structured<br>Products |
| (e)   | the nature, order and priority of the entitlements of holders of the Securities;  |               |                            |            |                                |                                |                                    |                        |
| (f)   | details of arrangements or other matters that may impact repayment of the principal capital or return on that capital to the holders of the Securities, including:  |               |                            |            |                                |                                |                                    |                        |
| (i)   | a description of any relevant insurance policies relating to the assets backing the Securities;   |               |                            |            |                                |                                |                                    |                        |
| (ii)  | a global overview of the parties to the arrangement in the securitisation programme including information on the direct or indirect ownership of control between those parties;   |               |                            |            |                                |                                |                                    |                        |
| (iii)   | if a relationship exists that is material to the issue of the Securities between the Issuer, guarantor and the obligor and details of the principal terms of that relationship;   |               |                            |            |                                |                                |                                    |                        |
| (iv)  | if the assets backing the Securities include loans and credit agreements, the principal lending criteria and an indication of any loans which do not meet these criteria and any rights or obligations to make further advances;              |               |                            |            |                                |                                |                                    |                        |
| (v)   | an indication of significant representations and collaterals given to the issuer relating to the assets;  |               |                            |            |                                |                                |                                    |                        |
| (vi)  | information on any credit enhancements, an indication of where material potential liquidity shortfalls may occur and the availability of any liquidity supports and indication of provisions designed to cover interest/principal shortfalls; |               |                            |            |                                |                                |                                    |                        |



| <b>A1.2.1</b>  |        |                         |            |                                |                                |                                    |                        |
|--|--------|-------------------------|------------|--------------------------------|--------------------------------|------------------------------------|------------------------|
| <b>CONTENTS OF PROSPECTUS – SECURITIES NOTE</b>  | Shares | Warrants<br>over shares | Debentures | Debentures<br>over<br>Warrants | Shares<br>over<br>Certificates | Debentures<br>over<br>Certificates | Structured<br>Products |
| <p>(vii) name and addresses and a brief description of any swap counterparties and other providers of other material forms of credit/liquidity enhancement;</p> <p>(viii) details of any subordinated debt finance; and</p> <p>(ix) an indication of any investment parameters for the investment of temporary liquidity surpluses and description of the parties responsible for such investment;:</p> <p>(g) statements by the issuer confirming that the assets backing the Security have characteristics that demonstrate capacity to produce funds to service any payments due and payable of the Securities; <u>and</u></p> <p>(h) a statement whether or not post issuance transaction information regarding the Securities to be admitted and the performance of the underlying assets will be reported. If it is to be reported, disclosure of where such information will be reported, where such information can be obtained, and the frequency with which such information will be reported.</p> |        |                         |            |                                |                                |                                    |                        |



**APP 2 MARKET DISCLOSURE**

**A.2.1.1** This table forms part of Rule 4.6.1.

**A.2.1.2** A Reporting Entity other than a Listed Fund must, on the occurrence of an event specified in column 1, make the required disclosure detailed in column 2, within the time specified in column 3, in respect of the Securities identified with a [“✓”] in column 4, of this Table.

~~Note: 1. A column marked with an “✓” indicates that the disclosure requirements apply to that Security.~~

~~Note: 2. Disclosure in this App2 applies to Reporting Entities other than Reporting Entities of Listed Funds (See App3 for disclosure required for Listed Funds).~~

| <b>A2.1.1</b>                                |  |  |   |        |                     |                       |                                    |                          |                              |                     |
|--|--|--|---|--------|---------------------|-----------------------|------------------------------------|--------------------------|------------------------------|---------------------|
|  | <b>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</b>    | <b>DISCLOSURE REQUIRED</b>   | <b>TIME OF DISCLOSURE</b>                 | Shares | Options over Shares | Warrants / Debentures | Warrants / Options over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
| <b>1. INSIDE INFORMATION</b>                 |  |  |   |        |                     |                       |                                    |                          |                              |                     |
| 1.1  | Inside Information as set out in section 4.2.        | Market disclosure of the Inside Information, unless the disclosure exception under Rule 4.2.4 applies. | As soon as possible.                      | ✓      | ✓                   | ✓                     | ✓                                  | ✓                        | ✓                            | ✓                   |
| <b>2. GOVERNANCE OF THE REPORTING ENTITY</b> |  |  |   |        |                     |                       |                                    |                          |                              |                     |
| 2.1  | Compliance with the Corporate Governance Principles. | Market disclosure in the annual report of the matters set out in Rule 3.2.10.                          | In accordance with Rule 4.1.7.5.1.8(2)(a) | ✓      |                     |                       |                                    |                          |                              |                     |

**A2.1.1**

|            | <b>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</b>   | <b>DISCLOSURE REQUIRED</b>   | <b>TIME OF DISCLOSURE</b>         | Shares | Warrants / Options over Shares | Debentures | Warrants / Options over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|------------|---|--|-----------------------------------|--------|--------------------------------|------------|------------------------------------|--------------------------|------------------------------|---------------------|
| <b>2.2</b> | Any change to the Board of the Reporting Entity including: <ul style="list-style-type: none"> <li>(a) the appointment of a new Director;</li> <li>(b) the resignation, retirement or removal of an existing Director; and</li> <li>(c) changes to any important functions or executive responsibilities of a Director.</li> </ul> | Market disclosure of: <ul style="list-style-type: none"> <li>(a) the effective date of the change (if it has been decided);</li> <li>(b) whether the position is executive or non-executive;</li> <li>(c) whether the position is considered to be independent; and</li> <li>(d) the nature of any functions or responsibility of the position.</li> </ul> | As soon as possible.              | ✓      | ✓                              |            |                                    | ✓                        |                              |                     |
| <b>2.3</b> | In the case of an appointment of a new Director.  | Market disclosure of: <ul style="list-style-type: none"> <li>(a) all directorships past or present held by the Director in any other Body Corporate in the previous five years;</li> <li>(b) the professional qualifications and experience of the Director;</li> <li>(c) details of the process by which the Director was selected;</li> </ul>            | Within 7 days of the appointment. | ✓      | ✓                              |            |                                    | ✓                        |                              |                     |



**A2.1.1**

|  | EVENT GIVING RISE TO DISCLOSURE OBLIGATION | DISCLOSURE REQUIRED  | TIME OF DISCLOSURE | Shares | Warrants / Options over Shares | Debentures | Warrants / Options over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|--|--|--|--------------------|--------|--------------------------------|------------|------------------------------------|--------------------------|------------------------------|---------------------|
|  |  | <p>(d) any unspent convictions relating to serious criminal offences;</p> <p>(e) any bankruptcies or individual voluntary arrangements of the Director;</p> <p>(f) any compulsory liquidations, creditors voluntary liquidations, company voluntary arrangements, receivership or any composition or arrangement with creditors generally or any class of creditors of any Body Corporate where such an individual was the Director at the time of or within the 12 months preceding the occurrence of such events; and</p> <p>(g) any public criticism or disqualification of the individual by a governmental or regulatory authority and whether the individual has ever been disqualified by a court from acting as a Director of a Body Corporate or from acting in</p> |                    |        |                                |            |                                    |                          |                              |                     |

**A2.1.1**

|  | EVENT GIVING RISE TO DISCLOSURE OBLIGATION   | DISCLOSURE REQUIRED  | TIME OF DISCLOSURE   | Shares | Warrants / Options over Shares | Debentures | Warrants / Options over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|--|--|--|----------------------|--------|--------------------------------|------------|------------------------------------|--------------------------|------------------------------|---------------------|
|  |  |  |                      |        |                                |            |                                    |                          |                              |                     |
|  |  | the management or conduct of the affairs of any Body Corporate or, if there are no such details to be disclosed, that fact.  |                      |        |                                |            |                                    |                          |                              |                     |
| 2.4  | Any event that requires shareholder approval as set out in Rule 3.3.8.   | Market disclosure of:<br><br>(a) the nature, details, contents and effect of the relevant event;<br><br>(b) any material change affecting any matter contained in an earlier disclosure. | As soon as possible. | ✓      | ✓                              |            |                                    | ✓                        |                              |                     |
| 2.5  | Any resolution passed by the Directors of the Reporting Entity other than a resolution concerning ordinary business of the Reporting Entity.   | Market disclosure of the resolution.   | As soon as possible. | ✓      | ✓                              |            |                                    | ✓                        |                              | ✓                   |
| <b>3. BUSINESS OF THE REPORTING ENTITY</b> |  |  |                      |        |                                |            |                                    |                          |                              |                     |
| 3.1  | Transactions undertaken which could result in:<br><br>(a) any significant investment (i.e. any investments equal to or greater than 5% of the value of the net assets of the Reporting Entity as per its most recent financial | Market disclosure relating to:<br><br>(a) any decision to enter into such a transaction;<br><br>(b) any material change or new matter  | As soon as possible. | ✓      | ✓                              |            |                                    | ✓                        |                              | ✓                   |



**A2.1.1**

|  | EVENT GIVING RISE TO DISCLOSURE OBLIGATION  | DISCLOSURE REQUIRED   | TIME OF DISCLOSURE   | Shares | Warrants / Options over Shares | Debentures | Warrants / Options over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|--|---|---|--|--------|--------------------------------|------------|------------------------------------|--------------------------|------------------------------|---------------------|
|  | <p>reports) or material change to such a significant investment outside the ordinary course of business of the Reporting Entity; or</p> <p>(b) the incurring of any significant debt (being a debt with an amount equal to or greater than 5% of the value of the net assets of the Reporting Entity as per its most recent financial reports) outside the usual and ordinary course of business of the Reporting Entity.</p> | <p>affecting any matter contained in an earlier disclosure; and</p> <p>(c) a full description of the event, activity or transaction proposed or effected, as the case may be.</p>             |  |        |                                |            |                                    |                          |                              |                     |
| <b>4. DISCLOSURES RELATING TO SECURITIES OF THE ISSUER</b> |   |   |  |        |                                |            |                                    |                          |                              |                     |
| 4.1  | <p>Any decision:</p> <p>(a) to declare, recommend or pay any dividend or to make any other distribution on the Securities; or</p> <p><del>(b)</del></p> <p>(b) not to declare, recommend or pay any dividend which would otherwise have been expected to have been declared, recommended or paid in the normal course of events.</p>  | <p>Market disclosure of the decision, including the rate and amount of and record date for the dividend or other distribution or the grounds for the decision in relation to non-payment.</p> | <p>As soon as possible and in any event within 5 days prior to the record date or the date of expected distribution.</p> | ✓      | ✓                              | ✓          | ✓                                  | ✓                        | ✓                            | ✓                   |



| <b>A2.1.1</b>  |   |  |   |        |                     |                       |                         |                                   |                              |                     |
|--|---|--|---|--------|---------------------|-----------------------|-------------------------|-----------------------------------|------------------------------|---------------------|
|  | <b>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</b>   | <b>DISCLOSURE REQUIRED</b>   | <b>TIME OF DISCLOSURE</b>                                     | Shares | Options over Shares | Warrants / Debentures | Options over Debentures | Warrants / Debentures over Shares | Certificates over Debentures | Structured Products |
| <b>4.2</b>   | Admission to listing or trading of the same class of Securities on a Regulated Exchange.  | Market disclosure of all the relevant details relating to the admission to listing or trading.                 | As soon as possible.  | ✓      | ✓                   | ✓                     | ✓                       | ✓                                 | ✓                            | ✓                   |
| <b>4.3</b>   | Any other disclosure required to be made pursuant to the requirements in the Regulated Exchange arising from the listing or trading of the same class of Securities on that exchange where such disclosure is not made in the DIFC. | Market disclosure of the information required to be disclosed to the Regulated Exchange.                       | As soon as such disclosure is made on the Regulated Exchange. | ✓      | ✓                   | ✓                     | ✓                       | ✓                                 | ✓                            | ✓                   |
| <b>4.4</b>   | Any change of custodian or depository in relation to Certificates representing shares and debentures.   | Market disclosure of the new custodian or depository and any implication/effect of this change.                | As soon as possible.  |        |                     |                       |                         | ✓                                 | ✓                            |                     |
| <b>5. DISCLOSURE OF INTERESTS</b>                          |   |  |   |        |                     |                       |                         |                                   |                              |                     |
| <b>5.1</b>   | The requirement to file a report of interests held by a Connected Person pursuant to Article 42(1).   | Market disclosure of the information set out in Rule 4.3.4.  | As soon as possible.  | ✓      | ✓                   | ✓                     | ✓                       | ✓                                 | ✓                            |                     |
| <b>5.2</b>   | The requirement to give a notice of a Director's material interests pursuant to Article 43 of the Law.  | Market disclosure of the information set out in Rule 4.4.3 (3).  | As soon as possible.  | ✓      | ✓                   | ✓                     | ✓                       | ✓                                 | ✓                            |                     |
| <b>6. FINANCIAL INFORMATION ABOUT THE REPORTING ENTITY</b> |   |  |   |        |                     |                       |                         |                                   |                              |                     |
| <b>6.1</b>   | The requirement to file an annual financial report pursuant to Article 44 of the Law.   | Market disclosure of the report prepared in accordance with the requirements in Rule 5.1.3-4, 5.1.5 and 5.1.6. | In accordance with Rule 5.1.7(2)(a).                          | ✓      | ✓                   | ✓                     | ✓                       | ✓                                 | ✓                            |                     |

**A2.1.1**

|   | <b>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</b>   | <b>DISCLOSURE REQUIRED</b>   | <b>TIME OF DISCLOSURE</b>                             | Shares | Warrants / Options over Shares | Debentures | Warrants / Options over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|---|---|--|---|--------|--------------------------------|------------|------------------------------------|--------------------------|------------------------------|---------------------|
| <b>6.2</b>  | The requirement to file a semi-annual financial report pursuant to Article 45(1)(a) of the Law. | Market disclosure of the report prepared in accordance with the relevant requirements set out in Rule 5.1.6.   | In accordance with Rule 5.1.78(2)(b).                 | ✓      | ✓                              | ✓          | ✓                                  | ✓                        | ✓                            |                     |
| <b>6.3</b>  | The requirement to file preliminary financial results pursuant to Article 45(1)(b) of the Law.  | Market disclosure of the preliminary financial results.  | In accordance with Rule 5.1.78(2)(c).                 | ✓      | ✓                              | ✓          | ✓                                  | ✓                        | ✓                            |                     |
| <b>6.4</b>  | Any change to the accounting reference date.  | Market disclosure of the previous and new accounting reference date, and reasons for the change.   | As soon possible.                                     | ✓      | ✓                              | ✓          | ✓                                  | ✓                        | ✓                            |                     |
| <b>6.5</b>  | Change of accounting date extending the annual accounting period to more than 14 months.        | Market disclosure of a second semi-annual financial report.  | Within 6 months of the old accounting reference date. | ✓      | ✓                              | ✓          | ✓                                  | ✓                        | ✓                            |                     |
| <b>7. MATTERS RELATING TO THE CAPITAL OF THE REPORTING ENTITY</b> |   |  |   |        |                                |            |                                    |                          |                              |                     |
| <b>7.1</b>  | Any proposed new issue of Securities.   | Market disclosure of the class, number and proposed date of issue and details of the changes to the share capital resulting from the new issue proposed. | As soon as possible after the decision is made.       | ✓      | ✓                              | ✓          | ✓                                  | ✓                        | ✓                            |                     |
| <b>7.2</b>  | Results of the new issue.   | Market disclosure of the results of the issue including:<br><br>(a) the class, number and the actual date of the issue;                                  | As soon as possible.                                  | ✓      | ✓                              | ✓          | ✓                                  | ✓                        | ✓                            |                     |

**A2.1.1**

|   | <b>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</b>  | <b>DISCLOSURE REQUIRED</b>  | <b>TIME OF DISCLOSURE</b> | Shares | Warrants / Options over Shares | Debentures | Warrants / Options over Debentures | Certificates over Shares | Certificates over Debentures | Structured Products |
|---|--|---|---------------------------|--------|--------------------------------|------------|------------------------------------|--------------------------|------------------------------|---------------------|
|   |  | (b) consideration received; and<br><br>(c) details of changes in the share capital.   |                           |        |                                |            |                                    |                          |                              |                     |
| <b>8. INSOLVENCY/WINDING UP OF THE REPORTING ENTITY</b> |  |   |                           |        |                                |            |                                    |                          |                              |                     |
| <b>8.1</b>  | In the case of a insolvency/winding up:<br>(a) the presentation of any winding-up petition, the making of any winding-up order or the appointment of an administrator, liquidator or the commencement of any proceedings under any applicable insolvency laws in respect of the Reporting Entity or any member of its Group; or<br><br>(b) the passing of any resolution by the Reporting Entity or any member of its Group that it be wound up by way of members' or creditors' voluntary winding-up, or the occurrence of any event or termination of any period of time which would cause a winding-up. | Market disclosure of the:<br><br>(a) time and date of the presentation, details of the order, appointment, resolution or other event;<br><br>(b) identity of the petitioner or other Person at whose instigation the event occurs;<br><br>(c) court or tribunal responsible for making any order; or<br><br>(d) administrator or liquidator appointed,<br><br>as is relevant. | As soon as possible.      | ✓      | ✓                              | ✓          | ✓                                  | ✓                        | ✓                            | ✓                   |

## APP 3 MARKET DISCLOSURE RELATING TO LISTED FUNDS

**A.3.1.1** This table forms part of Rule ~~6.6.2~~ 6.8.1 and Rule 9.7.8.

**A.3.1.2** A Reporting Entity of a Listed Fund must, on the occurrence of an event specified in column 1, make the required disclosure detailed in column 2, within the time specified in column 3.

**Note:** ~~Disclosure in this App3 applies to Reporting Entities of Listed Funds.~~ Unless otherwise indicated, the disclosure required relates to the operation and matters relating to the Listed Fund. The Reporting Entity of a Listed Fund must construe the items specified in the event column in an appropriate manner to achieve the fundamental purpose of requiring making the required disclosure of information relating to the Listed Fund.

|  |  |  | <b>APP3</b>               |
|--|--|--|---------------------------|
|  | <b>EVENT GIVING RISE TO DISCLOSURE</b>   | <b>DISCLOSURE REQUIREMENT</b>  | <b>TIME OF DISCLOSURE</b> |
| <b>1. INSIDE INFORMATION</b>                                     |  |  |                           |
| 1.1  | Inside Information as set out in <del>section 4</del> <u>Rule 6.5.1</u> relating to the Listed Fund.   | Market disclosure of the Inside Information, unless the disclosure exception under Rule <del>4.2.4</del> <u>6.5.4</u> applies.   | As soon as possible.      |
| <b>2. GOVERNANCE OF THE LISTED FUND AND THE REPORTING ENTITY</b> |  |  |                           |
| 2.1.   | Any change to the Governing Body of the Listed Fund including: <ul style="list-style-type: none"> <li>(a) the appointment of a new Director, Partner or other member of the Governing Body;</li> <li>(b) the resignation, retirement or removal of any Person referred to in (a); and</li> <li>(c) changes to any important functions or executive responsibilities of a Person referred to in (a).</li> </ul> | Market disclosure of: <ul style="list-style-type: none"> <li>(a) the effective date of the change (if it has been decided);</li> <li>(b) whether the position is executive or non-executive;</li> <li>(c) whether the position is considered to be independent; and</li> <li>(d) the nature of any functions or responsibility of the position.</li> </ul> | As soon as possible.      |

|      | EVENT GIVING RISE TO DISCLOSURE  | DISCLOSURE REQUIREMENT  | TIME OF DISCLOSURE |
|------|--|---|--------------------|
| 2.2. | Information in respect of a new Director, Partner or other member of the Governing Body. | <p>Market disclosure of:</p> <ul style="list-style-type: none"> <li>(a) all directorships or partnerships past or present held by the Director, Partner or other member of the Governing Body in any other Body Corporate or Partnership in the previous five years;</li> <li>(b) the professional qualifications and experience of the Persons referred to in (a);</li> <li>(c) details of the process by which the Person referred to in (a) was selected;</li> <li>(d) any unspent convictions relating to serious financial crimes;</li> <li>(e) any bankruptcies or individual voluntary arrangements;</li> <li>(f) any compulsory liquidations, creditors voluntary liquidations, company voluntary arrangements, receivership or any composition or arrangement with its creditors generally or any class of its creditors of any issuer where such an individual was a Director or Partner at the time of appointment or within the 12 months preceding such events; and</li> <li>(g) any public criticisms or disqualifications of the individual by governmental or regulatory authorities and whether the individual has ever been disqualified by a court from acting as a Director of a Body Corporate, General Partner of a partnership or from acting in the management or conduct of the affairs of any Body Corporate or Listed Fund, if there are no such details to be disclosed, a statement to that effect.</li> </ul> | Within 7 days.     |

|                                       | <b>EVENT GIVING RISE TO DISCLOSURE</b>  | <b>DISCLOSURE REQUIREMENT</b>   | <b>TIME OF DISCLOSURE</b> |
|---------------------------------------|---|---|---------------------------|
| 2.3                                   | Any event that requires Unitholder approval under the Collective Investment Law 2010 and CIR Rules  | Market disclosure of:<br><br>(a) the nature, details, contents and effect of the relevant event; and<br>(b) any material change affecting any matter contained in an earlier disclosure.  | As soon as possible.      |
| 2.4                                   | Any resolution adopted by the Listed Fund other than a resolution concerning ordinary business of the Listed Fund.  | Market disclosure of the resolution.  | As soon as possible.      |
| <b>3. BUSINESS OF THE LISTED FUND</b> |   |   |                           |
| 3.1                                   | Transactions undertaken which could result in:<br><br>(a) any significant investment (being any investments equal to or greater than 5 per cent of the net asset value of the fund) or material change to a significant investment outside the stated investment strategy of the Listed Fund; or<br><br>(b) the incurring of any significant debt outside the usual and ordinary course of business of the Listed Fund (being debt with an amount equal to or greater than 5 per cent of the net asset value of the fund) taking into account the stated investment strategy. | Market disclosure relating to:<br><br>(a) any decision to enter into such a transaction;<br><br>(b) any material change or new matter affecting any matter contained in an earlier disclosure; and<br><br>(c) a full description of the event, activity or transaction proposed or effected as the case may be. | Without delay.            |

|   | <b>EVENT GIVING RISE TO DISCLOSURE</b>   | <b>DISCLOSURE REQUIREMENT</b>   | <b>TIME OF DISCLOSURE</b>   |
|---|--|---|---|
| <b>4. DISCLOSURE RELATING TO UNITS OF THE LISTED FUND</b> |  |   |   |
| 4.1   | <p>Any decision:</p> <p>(a) to declare, recommend or pay any dividend not previously disclosed;</p> <p>(b) to make any other distribution on the Units; or</p> <p>(c) not to declare, recommend or pay any dividend which would otherwise have been expected to have been declared, recommended or paid in the normal course of events.</p>                  | <p>Market disclosure of the decision, including the rate and amount of and record date for the dividend or other distribution or the grounds for the decision in relation to non-payment.</p> | <p>As soon as possible and in any event no later than 5 days prior to the record date or the date of expected distribution.</p> |
| 4.2   | <p>Any decision made in regard to:</p> <p>(a) <u>any change in the general character or nature of the Listed Fund;</u></p> <p>(b) <u>any change in the redemption of all or any of the Units of the Listed Fund;</u></p> <p>(c) <u>any change to its published investment policies or objectives, investment restrictions or borrowing restrictions;</u></p> | <p><u>Market disclosure of the decision and all relevant details relating to the decision.</u></p>  | <p><u>As soon as possible.</u></p>  |

|  | EVENT GIVING RISE TO DISCLOSURE   | DISCLOSURE REQUIREMENT | TIME OF DISCLOSURE |
|--|---|------------------------|--------------------|
|  | <p>(d) <u>any change in the way in which net asset value or issue and redemption prices are calculated, or in the frequency of calculation of the net asset value;</u></p> <p>(e) <u>any change in the manner in which the management fees payable by the Listed Fund are calculated;</u></p> <p>(f) <u>any changes in the trustee, custodian or prime broker(s), Investment Manager, Advisor, Fund Administrator or auditor;</u></p> <p>(g) <u>any changes in the control of the trustee, custodian or prime broker(s), Investment Manager or Advisor;</u></p> <p>(h) <u>any change in the tax status of the Listed Fund;</u></p> <p>(i) <u>any suspension in the calculation of net asset value or of redemptions; or</u></p> <p>(j) <u>details of any repurchase, drawing or redemption by the Listed Fund or any of its subsidiaries of the Listed Fund's Listed Securities, unless the purchases are made pursuant to the requirements in the Listing Rules on purchase of own Shares.</u></p> |                        |                    |

|   | <b>EVENT GIVING RISE TO DISCLOSURE</b>   | <b>DISCLOSURE REQUIREMENT</b>   | <b>TIME OF DISCLOSURE</b>   |
|---|--|---|---|
| <del>4.2</del><br><u>4.3</u>                                | Admission to listing or trading of the same class of Units on a Regulated Exchange.  | Market disclosure of all the relevant details relating to the admission to listing or trading.  | As soon as possible.  |
| <del>4.3</del><br><u>4.4</u>                                | Any other disclosure required to be made pursuant to the requirements in the Regulated Exchange arising from the listing or trading of the same class of Units on that exchange where such disclosure is not made in the DIFC. | Market disclosure of the information required to be disclosed to the Regulated Exchange.  | As soon as such disclosure is made on the Regulated Exchange.   |
| <del>4.3</del><br><u>4.5</u>                                | Any change of the Trustee, custodian or depository in relation to the Listed Fund.   | Market disclosure of the details relating to the new Trustee, custodian or depository and any implication/effect of this change.  | As soon as possible.  |
| <del>4.5</del><br><u>4.6</u>                                | Proposed and new issues of Units.  | Market disclosure of the class, number, date of issue, and consideration received for the issue of the Units and details of changes in the capital.   | As soon as possible.  |
| <b>5. DISCLOSURE OF INTERESTS</b>                           |  |   |   |
| 5.1   | The requirement to file a report of interests held by a Connected Person pursuant to Article 42(1).  | Market disclosure of the information set out in Rule <del>4.3.4</del> <u>6.6.3</u> .  | As soon as possible.  |
| 5.2   | The requirement to give a notice of a Director's material interests pursuant to Article 43 of the Law.   | Market disclosure of the information set out in Rule <del>4.4.3</del> <u>(3)</u> <del>6.7.3</del> <u>(3)</u> .  | As soon as possible.  |
| <b>6. FINANCIAL INFORMATION RELATING TO THE LISTED FUND</b> |  |   |   |
| 6.1   | The requirement to file a report of interests held by a Connected Person pursuant to Article 42(1).  | Market disclosure of the annual and interim financial report prepared in accordance with the requirement in Rule 5.1.2 (which requires the preparation of such financial reports relating to Listed Funds in accordance with the requirements in the Collective Investment Law 2010 and the CIR Rules in the case of a Listed Fund which is a Domestic Fund and in the case of a Foreign Fund, in accordance with the applicable financial reporting requirements in the jurisdiction | In the case of a Domestic Fund in accordance with CIR 9.4.2 and in the case of a Foreign Fund the earlier |

|  | <b>EVENT GIVING RISE TO DISCLOSURE</b>   | <b>DISCLOSURE REQUIREMENT</b>  | <b>TIME OF DISCLOSURE</b>  |
|--|--|--|--|
|  |  | of incorporation or domicile of the Foreign Fund.  | of the period allowed under CIR 9.4.2 or the period for filing under the home jurisdiction requirements. |
| 6.2  | Any change to the accounting reference date.   | Market disclosure of the previous and new accounting reference date, and reasons for the change.   | As soon possible.  |
| <b>7. MATTERS RELATING TO THE CAPITAL OF THE LISTED FUND</b> |  |  |  |
| 7.1  | Any proposed new issue of Units.   | Market disclosure of the class, number and proposed date of the proposed issue.  | As soon as possible after the decision is made.  |
| 7.2  | Results of the new issue.  | Market disclosure of the results of the issue including total consideration received.  | As soon as possible.   |
| <b>8. TRANSFER SCHEME/WINDING UP OF THE LISTED FUND</b>      |  |  |  |
| 8.1  | In the case of a transfer scheme or winding up of a Listed Fund:<br><br>(a) the passing of any resolution by the Listed Fund or any members of the Listed Fund that it be wound up by way of members' or creditors' voluntary winding-up, or the occurrence of any event or termination of any | Market disclosure of the:<br><br>(a) time and date of the presentation, details of the order, appointment, resolution or other event;<br><br>(b) identity of the petitioner or other person at whose instigation the event occurs; | As soon as possible.   |

|   | <b>EVENT GIVING RISE TO DISCLOSURE</b>  | <b>DISCLOSURE REQUIREMENT</b>   | <b>TIME OF DISCLOSURE</b>                              |
|---|---|---|--|
|   | <p>period of time which would cause termination or winding-up of the Fund; and</p> <p>(b) either:</p> <p>(i) the presentation of the relevant applications made pursuant to the requirements in Part 8 of the CIR Rules in the case of a Domestic Fund; or</p> <p>(ii) the applications made pursuant to the relevant legislation applicable in the home jurisdiction of the Listed Fund in the case of a Foreign Fund.</p> | <p>(c) the court or tribunal responsible for making any order; or</p> <p>(d) any administrator or liquidator appointed.</p> |  |
| <b>9. OTHER DISCLOSURES RELATING TO THE LISTED FUND</b> |   |   |  |
| 9.1   | A change to the legal structure of the Listed Fund (unless it is required to be disclosed under 2.3 or 2.4).  | Market Disclosure of any proposed change  | As soon as possible.                                   |
| 9.2   | A change in fees (including management fees by whatever named called) or charges imposed on holders of Units.   | Market Disclosure of any change in the fee structure of a Listed Fund.  | As soon as possible.                                   |
| 9.3   | A change in the investment management of the Listed Fund.   | Market Disclosure of any proposed change in the investment management of the Listed Fund.                                   | As soon as possible.                                   |
| 9.4   | <u>Any closure of the Listed Fund's register of security holders.</u>   | <u>Market disclosure of the closure.</u>  | <u>At least fourteen (14) days before the closure.</u> |

|     | <b>EVENT GIVING RISE TO DISCLOSURE</b>  | <b>DISCLOSURE REQUIREMENT</b>   | <b>TIME OF DISCLOSURE</b>   |
|-----|---|---|---|
| 9.5 | <u>Any meeting of holders of Securities.</u>  | <u>Market disclosure of notice.</u>   | <u>At the same time as such notice is sent to the holders of Securities.</u>  |
| 9.6 | <u>The final timetable for any proposed action affecting the rights of existing holders of its Listed Securities.</u> | <u>Market disclosure.</u>   | <u>As soon as possible after finalisation of the timetable with the DFSA.</u> |
| 9.7 | <u>Changes to rights attaching to Listed Securities or other Securities into which they convert.</u>                  | <u>Market disclosure of:</u><br>(a) <u>the class of Securities to which the changes apply;</u><br>(b) <u>the date on which the changes become effective;</u><br>(c) <u>confirmation that consent of the holders of the Securities (and any other holders of relevant Securities) has been obtained and the date that such consent was obtained; and</u><br>(d) <u>a summary of the changes.</u> | <u>As soon as possible.</u>   |

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**APP4 CORPORATE GOVERNANCE BEST PRACTICE STANDARDS**

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**APP 5 LIST OF EXEMPT OFFERORS**

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**APP 6 CONTINUING OBLIGATIONS – SECURITY SPECIFIC DISCLOSURES**
**A6.1 Continuing obligations – Market disclosures for listed entities**

**A.6.1.1** This table forms part of Rule 9.7.8.

**A.6.1.2** A Listed Entity must, on the occurrence of an event specified in column 1, make the required disclosure detailed in column 2, within the time specified in column 3, in respect of the Securities identified with a “√” in column 4, of this Table.

| NO             | EVENT GIVING RISE TO DISCLOSURE OBLIGATION  | REQUIREMENTS DISCLOSURE REQUIRED         | TIME OF DISCLOSURE  | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units |
|----------------|---|--|---|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|-------|
|                |   |  |   |                     |        |                      |                          |            | Shares       | Debentures |       |
|                |   |  |   |                     |        |                      |                          |            |              |            |       |
| <b>A6.1.1</b>  |   |  |   |                     |        |                      |                          |            |              |            |       |
| <b>GENERAL</b> |   |  |   |                     |        |                      |                          |            |              |            |       |
| 1.             | Any closure of the Listed Entity’s register of security holders.                            | Public Market disclosure of the closure. | At least fourteen (14) calendar days before the closure               | √<br>X              | √<br>X | √<br>X               | √<br>X                   |            | √<br>X       | √<br>X     | X     |
| 2.             | Any meeting of holders of Securities.   | Public Market disclosure of notice       | At the same time as such notice is sent to the holders of Securities. | √<br>X              | √<br>X | √<br>X               | √<br>X                   |            | √<br>X       | √<br>X     | X     |
| 3.             | The final timetable for any proposed action affecting the rights of existing holders of its | Public Market disclosure                 | As soon as possible after finalisation of the timetable               | √<br>—              | √<br>— | √<br>—               | √<br>—                   | √<br>—     | √<br>—       | √<br>—     | X     |

| NO                 | EVENT GIVING RISE TO DISCLOSURE OBLIGATION  | REQUIREMENTS DISCLOSURE REQUIRED | TIME OF DISCLOSURE                 | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units            |
|--------------------|---|----------------------------------|------------------------------------|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|------------------|
|                    |   |                                  |                                    |                     |        |                      |                          |            | Shares       | Debentures |                  |
|                    |   |                                  |                                    |                     |        |                      |                          |            |              |            |                  |
|                    | Listed Securities.  |                                  | with the DFSA                      | X                   | X      | X                    | X                        | X          | X            | X          | X <sup>*14</sup> |
| 4.                 | All proposed drawings to effect partial redemptions, and, in the case of registered Debentures or Structured Products, the date on which it is proposed to close the books for the purpose of making a drawing.   | Public Market disclosure         | In advance and as soon as possible | ✓<br>X              |        |                      | ✓<br>—                   | ✓<br>X     |              | ✓<br>X     |                  |
| <b>Listed Fund</b> |   |                                  |                                    |                     |        |                      |                          |            |              |            |                  |
| 5.                 | Any decision made in regard to:<br>(a) any change in the general character or nature of the Fund;<br>(b) any change in the redemption of all or any of the Units of the Listed Fund;<br>(c) any change to its published investment policies or objectives, investment restrictions or borrowing restrictions;<br>(d) any change in the way in which net asset value or issue and redemption prices are calculated, or in the frequency of calculation of the net asset value; | Public disclosure                | As soon as possible                |                     |        |                      |                          |            |              |            | X                |

<sup>14</sup> To the extent applicable to Debentures or, in the case of Certificates, the underlying Debentures

| NO  | <u>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</u>   | <u>REQUIREMENTS DISCLOSURE REQUIRED</u>  | <u>TIME OF DISCLOSURE</u> | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | A6.1.1<br>Certificates |  | Units |
|-----|---|--|---------------------------|---------------------|--------|----------------------|--------------------------|------------|------------------------|--|-------|
|     |   |  |                           |                     |        |                      |                          |            | Shares                 | Debentures   |       |
|     |   |  |                           |                     |        |                      |                          |            |                        | <p>(e) any change in the manner in which the management fees payable by the Fund are calculated;</p> <p>(f) any changes in the trustee, custodian or prime broker(s), Investment Manager, Advisor, Fund Administrator or auditor;</p> <p>(g) any changes in the control of the trustee, custodian or prime broker(s), Investment Manager or Advisor;</p> <p>(h) any change in the tax status of the Fund;</p> <p>(i) any suspension in the calculation of net asset value or of redemptions.</p> <p>(j) details of any repurchase, drawing or redemption by the Listed Entity or any of its subsidiaries of the Listed Entity's Listed Securities, unless the purchases are made pursuant to a purchase of own shares Rules in the Listing Rules</p> |       |
| 65. | Changes to rights attaching to Listed Securities or other Securities into which they convert. | <u>Public Market</u> disclosure of:<br>(a) the class of Securities to which the changes apply; | As soon as possible       | ✓<br>X              | ✓<br>X | ✓<br>X               | ✓<br>X                   | ✓<br>X     | ✓<br>X                 | ✓<br>X   | ✗     |

| NO                         | <b>A6.1.1</b>  |  |                           |                     |        |                      |                          |            |              |            |       |
|----------------------------|--|--|---------------------------|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|-------|
|                            | <u>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</u>  | <u>REQUIREMENTS DISCLOSURE REQUIRED</u>  | <u>TIME OF DISCLOSURE</u> | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units |
|                            |  |  |                           |                     |        |                      |                          |            | Shares       | Debentures |       |
|                            |  | (b) the date on which the changes become effective;<br>(c) confirmation that consent of the holders of the Securities (and any other holders of relevant Securities) has been obtained and the date that such consent was obtained); and<br>(d) a summary of the changes.<br>(e) |                           |                     |        |                      |                          |            |              |            |       |
| <b>STRUCTURED PRODUCTS</b> |  |  |                           |                     |        |                      |                          |            |              |            |       |
| 76.                        | Any decision made in regard to:<br><br>(a) any change in the structure of the Listed Securities; | Public Market disclosure   | As soon as possible       | ✓<br>✗              |        |                      |                          |            |              |            |       |

| NO | <b>A6.1.1</b>   |  |                                  |                     |        |                      |                          |            |              |            |       |
|----|---|--|----------------------------------|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|-------|
|    | <b><u>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</u></b>  | <b><u>REQUIREMENTS DISCLOSURE REQUIRED</u></b> | <b><u>TIME OF DISCLOSURE</u></b> | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units |
|    |   |  |                                  |                     |        |                      |                          |            | Shares       | Debentures |       |
|    | (b) any change in the index to which any Listed Securities are linked (including any changes in the constituent elements of the index or basket of Securities or the way in which the index is calculated or in the frequency of calculation of the index or the entity that is responsible for calculating and disseminating information with respect to the index); |  |                                  | ✓                   |        |                      |                          |            |              |            |       |
|    | (c) any changes in the trustee or custodian (where relevant);   |  |                                  | ✓                   |        |                      | ✓                        | ✓          |              | ✓          |       |
|    | (d) any change in the status of the product for taxation purposes;  |  |                                  | ✓                   |        |                      |                          |            |              |            |       |
|    | (e) any suspension in the calculation of the index to which any Listed Securities are linked;   |  |                                  | ✓                   |        |                      |                          |            |              |            |       |
|    | (f) any change in the trust deed or other document constituting the Listed Securities;  |  |                                  | ✓                   |        |                      | ✓                        | ✓          |              | ✓          |       |

| NO | <b>A6.1.1</b>  |  |                                  |                     |        |                      |                          |            |              |            |       |
|----|--|--|----------------------------------|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|-------|
|    | <b><u>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</u></b>   | <b><u>REQUIREMENTS DISCLOSURE REQUIRED</u></b> | <b><u>TIME OF DISCLOSURE</u></b> | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units |
|    |  |  |                                  |                     |        |                      |                          |            | Shares       | Debentures |       |
|    | (g) Any change in the paying agent;  |  |                                  | ✓                   |        |                      | ✓                        | ✓          |              | ✓          |       |
|    | (h) All proposed creations, or draw down issuances to effect partial redemptions including the outstanding amount of the Listed Securities which are listed after any such creation, redemption or drawdown has been made;                           |  |                                  | ✓                   |        |                      | ✓                        | ✓          |              | ✓          |       |
|    | (i) the date on which it is proposed to close the books for the purposes of making drawdown, in the case of registered Structured Products; and  |  |                                  | ✓                   |        |                      |                          |            |              |            |       |
|    | (j) Any purchase, redemption (including predetermined and scheduled redemptions) or cancellation by the Listed Entity, or any member of the Listed Entity's group of its listed Structured Products after such purchase, redemption or cancellation. |  |                                  | ✓                   |        |                      | ✓                        | ✓          |              | ✓          |       |

| NO                        | <u>EVENT GIVING RISE TO DISCLOSURE OBLIGATION</u>   | <u>REQUIREMENTS DISCLOSURE REQUIRED</u> | <u>TIME OF DISCLOSURE</u> | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates  |            | Units |
|---------------------------|---|---|---------------------------|---------------------|--------|----------------------|--------------------------|------------|---------------|------------|-------|
|                           |   |   |                           |                     |        |                      |                          |            | Shares        | Debentures |       |
|                           |   |   |                           |                     |        |                      |                          |            | <b>A6.1.1</b> |            |       |
| <b>ISLAMIC SECURITIES</b> |   |   |                           |                     |        |                      |                          |            |               |            |       |
| 87.                       | Any material change in the Shari'a nature of its Listed Securities as determined by the Shari'a Supervisory Board   |   |                           | X                   | X      | X                    | X                        | X          | X             | X          | X     |
| 98.                       | Where there are any material changes to the structure of the Listed Securities, or the use of proceeds, then the Listed Entity must obtain and disclose new Shari'a opinion |   |                           | X                   | X      | X                    | X                        | X          | X             | X          | X     |

• To the extent applicable to Debentures or, in the case of Certificates, the underlying Debentures

## A6.2 Other continuing obligations for listed entities

**A.6.2.1** This table forms part of Rule 9.7.8.

**A.6.2.2** A Listed Entity must, on the occurrence of an event specified in column 1, undertake the requirements detailed in column 2, within the time specified in column 3, in respect of the Securities identified with a “√” in column 4, of this Table.

| <b>A6.2.1</b>  |   |   |                     |        |                      |                          |            |              |            |        |  |
|----------------|---|---|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|--------|--|
| EVENT          | REQUIREMENTS  | TIME  | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units  |  |
|                |   |   |                     |        |                      |                          |            | Shares       | Debentures |        |  |
| <b>GENERAL</b> |   |   |                     |        |                      |                          |            |              |            |        |  |
| 1.             | Issue of further Debentures backed by the same asset, unless those further Debentures rank pari passu with or are subordinated to any class of Debentures which are already Listed. | Prior approval of the existing holders of the existing class of Debentures must be obtained.                              |                     |        |                      | √<br>X                   | √<br>X     |              | √<br>X     |        |  |
| 2.             | Proxy forms in the case of equity Securities.   | The proxy form sent out must make provision for two-way voting on all resolutions intended to be proposed at the meeting. |                     | √<br>X | √<br>X               | √<br>X                   |            | √<br>X       |            | √<br>X |  |
| 3.             | Paying agency for Debentures and Structured Products.   | The Listed Entity's paying agent must   | √<br>X              |        |                      | √<br>X                   | √<br>X     |              | √<br>X     |        |  |

| <b>A6.2.1</b>       |                             |  |                             |                     |        |                      |                          |            |              |               |        |
|---------------------|-----------------------------|--|-----------------------------|---------------------|--------|----------------------|--------------------------|------------|--------------|---------------|--------|
|                     | EVENT                       | REQUIREMENTS   | TIME                        | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |               | Units  |
|                     |                             |  |                             |                     |        |                      |                          |            | Shares       | Debentures    |        |
|                     |                             | provide facilities for obtaining new Securities, to replace those Securities which have been damaged, lost or stolen or destroyed and for all other purposes provided for in the terms and conditions of the Securities. | Securities are outstanding. |                     |        |                      |                          |            |              | <sup>15</sup> |        |
| <b>REGISTRATION</b> |                             |  |                             |                     |        |                      |                          |            |              |               |        |
| 4.                  | Maintenance of the register | If the Listed Entity does not maintain its own register, the Listed Entity must make appropriate arrangements with its registrar to ensure compliance with any relevant continuing obligations in this                   | At all times                | ✓<br>✗              | ✓<br>✗ | ✓<br>✗               | ✓<br>✗                   | ✓<br>✗     | ✓<br>✗       | ✓<br>✗        | ✓<br>✗ |

<sup>15</sup> To the extent applicable to Debentures or, in the case of Certificates, the underlying Debentures

| <b>A6.2.1</b> |  |   |              |                     |         |                      |                          |            |              |            |         |
|---------------|--|---|--------------|---------------------|---------|----------------------|--------------------------|------------|--------------|------------|---------|
|               | EVENT  | REQUIREMENTS  | TIME         | Structured Products | Shares  | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units   |
|               |  |   |              |                     |         |                      |                          |            | Shares       | Debentures |         |
|               |  | Appendix.   |              |                     |         |                      |                          |            |              |            |         |
| 5.            | Receipt of properly executed transfer documents or a request to split documents evidencing Securities. | The Listed Entity shall ensure that transfers are registered within seven (7) business days of receipt of the documents evidencing the Securities by the registrar.<br>Unless the Securities have been issued in dematerialised form, the Listed Entity or its registrar shall issue definitive documents arising out of a registration of transfers or the splitting of documents evidencing the Securities within seven (7) business days of receiving properly executed transfer | At all times | ✓<br>/X             | ✓<br>/X | ✓<br>/X              | ✓<br>/X                  | ✓<br>/X    | ✓<br>/X      | ✓<br>/X    | ✓<br>/X |

| <b>A6.2.1</b> |  |   |               |                     |        |                      |                          |            |              |            |        |
|---------------|--|---|---------------|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|--------|
|               | EVENT                                    | REQUIREMENTS  | TIME          | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units  |
|               |  |   |               |                     |        |                      |                          |            | Shares       | Debentures |        |
|               |  | documents or the date of expiration of any right of renunciation (as appropriate).  |               |                     |        |                      |                          |            |              |            |        |
| 6.            | Issue of documents evidencing Securities | Unless the Securities have been issued in dematerialised form, the Listed Entity shall ensure that every Person whose name is entered as a holder in the register shall be entitled without charge to receive one document evidencing the Securities for all his holdings and the Listed Entity shall permit a holder to have his holdings evidenced by as many documents as the holder requires (and in the sizes requested), subject to a maximum | At all times. | ✓<br>X              | ✓<br>X | ✓<br>X               | ✓<br>X                   | ✓<br>X     | ✓<br>X       | ✓<br>X     | ✓<br>X |

| <b>A6.2.1</b> |  |  |  |                     |        |                      |                          |            |              |            |        |
|---------------|--|--|--|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|--------|
|               | EVENT  | REQUIREMENTS   | TIME   | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units  |
|               |  |  |  |                     |        |                      |                          |            | Shares       | Debentures |        |
|               |  | charge of \$10 per document issued after the first.  |  |                     |        |                      |                          |            |              |            |        |
| 7.            | Registration of transfers or other documents relating to or affecting the title to any Securities, splitting documents evidencing Securities, issuing documents evidencing Securities or marking or noting such documents.                               | Subject to 6 above, the Listed Entity and its registrar shall not charge investors any fee for the registration. | At all times   | ✓<br>X              | ✓<br>X | ✓<br>X               | ✓<br>X                   | ✓<br>X     | ✓<br>X       | ✓<br>X     | ✓<br>X |
| 8.            | <del>Appointment of an independent Shari'a Supervisory Board to evaluate the Shari'a compliance of the Islamic equity Securities on an annual basis.</del>   |  | Annually   |                     | X      |                      |                          |            | X            |            |        |
| 98.           | Any announcement of the timetable for any proposed action affecting the rights of existing holders of its Listed Securities. The DFSA may request amendments to the timetable, if considered necessary for the purpose of maintaining an orderly market. | Notify the DFSA  | At least 24 hours in advance of proposed publication | ✓<br>X              | ✓<br>X | ✓<br>X               | ✓<br>X                   | ✓<br>X     | ✓<br>X       | ✓<br>X     | ✓<br>X |
| 109.          | Any proposed amendments to a timetable, including amendment to the publication details of an   | Notify the DFSA  | Immediate  | ✓<br>X              | ✓<br>X | ✓<br>X               | ✓<br>X                   | ✓<br>X     | ✓<br>X       | ✓<br>X     | ✓<br>X |

| <b>A6.2.1</b> |  |  |                                   |                     |        |                      |                          |            |              |            |        |
|---------------|--|--|-----------------------------------|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|--------|
|               | EVENT  | REQUIREMENTS   | TIME                              | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units  |
|               |  |  |                                   |                     |        |                      |                          |            | Shares       | Debentures |        |
|               | announcement.  |  |                                   |                     |        |                      |                          |            |              |            |        |
| 4410.         | All proposed drawings to effect partial redemptions, and, in the case of registered Debentures or Structured Products, the date on which it is proposed to close the books for the purpose of making a drawing.  | The DFSA must be informed of the outstanding amount of the Securities which are Listed after any such drawing has been made, for publication by the DFSA | In advance<br>As soon as possible | ✓<br>✗              |        |                      |                          | ✓<br>✗     |              | ✓<br>✗     |        |
| 4211.         | Any proposed decision with regard to:<br>(a) any alteration of the Listed Entity's constitution and, in the case of Debentures and Structured Products, any change in the trust deed or other document securing or constituting the Securities;<br>(b) any change in its board of directors or Shari'a Supervisory Board;<br>(c) any change in the domicile of incorporation or other establishment of the Listed Entity;<br>(d) any change in the rights attaching to any class of Securities which | <del>Consult with</del> Notify the DFSA  | In advance                        | ✓<br>✗              | ✓<br>✗ | ✓<br>✗               | ✓<br>✗                   | ✓<br>✗     | ✓<br>✗       | ✓<br>✗     | ✓<br>✗ |

| <b>A6.2.1</b> |   |      |                     |        |                      |                          |            |              |            |       |
|---------------|---|------|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|-------|
| EVENT         | REQUIREMENTS  | TIME | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units |
|               |   |      |                     |        |                      |                          |            | Shares       | Debentures |       |
|               | <p>are Listed (including, in the case of Debentures, any change in the rate of interest carried and, in the case of Structured Products, any change in the way the value of the Securities is calculated) and any change in the rights attaching to any Securities into which any Securities which are Listed are convertible or exchangeable (including, in the case of Structured Products, any changes in any index to which the Securities are linked);</p> <p>(ed) any change in the Listed Entity's ongoing contact;</p> <p>(fe) any change in the Listed Entity's secretary, auditors, registered address, transfer agent or registrar;</p> <p>(gf) in the case of Debentures or Structured Products, any change in the trustee or custodian;</p> <p>(hg) in the case of convertible</p> |      |                     |        |                      |                          |            |              |            |       |

| <b>A6.2.1</b> |  |  |                     |                     |          |                      |                          |            |              |            |       |
|---------------|--|--|---------------------|---------------------|----------|----------------------|--------------------------|------------|--------------|------------|-------|
|               | EVENT  | REQUIREMENTS   | TIME                | Structured Products | Shares   | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units |
|               |  |  |                     |                     |          |                      |                          |            | Shares       | Debentures |       |
|               | (ih) Securities, any change in the Listed Entity of the convertible; in the case of Structured Products, any change in the paying agent; and<br>(ji) in the case of depositary receipts, any change in the depositary. |  |                     |                     |          |                      |                          |            |              |            |       |
| 4312.         | In respect of Securities which carry rights of conversion or exchange into or subscription for the Securities of another company, or are guaranteed by another company.  | The Listed Entity must ensure that adequate information is at all times available about the other company and about any changes in the rights attaching to the Securities to which such rights of conversion, exchange or subscription relate. This must include the availability of the audited annual accounts of the other company together with any interim financial statements and any | As soon as possible |                     | ✓<br>/ X | ✓<br>/ X             | ✓<br>/ X                 | ✓<br>/ X   | ✓<br>/ X     | ✓<br>/ X   |       |

| <b>A6.2.1</b> |       |  |      |                     |        |                      |                          |            |              |            |       |
|---------------|-------|--|------|---------------------|--------|----------------------|--------------------------|------------|--------------|------------|-------|
|               | EVENT | REQUIREMENTS   | TIME | Structured Products | Shares | Warrants over Shares | Warrants over Debentures | Debentures | Certificates |            | Units |
|               |       |  |      |                     |        |                      |                          |            | Shares       | Debentures |       |
|               |       | other information necessary for a realistic valuation of such Securities to be made. |      |                     |        |                      |                          |            |              |            |       |

\* ~~To the extent applicable to Debentures or, in the case of Certificates, the underlying Debentures~~