

Minimum disclosure in the Offer Document

- i. Details of outstanding CPs and other debt instruments as on date of new issuance including date of issuance, amount issued, maturity date, amount outstanding, credit rating, name of credit rating agency and name of IPA
- ii. Summary of last three years audited financials or if the issuer has not been in existence for three years, available audited financials, material litigation and regulatory strictures
- iii. Details of default of CPs or any other borrowings for past three years.
- iv. Details of current tranche including amount, current credit rating, name of credit rating agency, its validity period and details of IPA
- v. End-use of funds