

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

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**FORM F-4**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

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(Exact name of registrant as specified in its charter)

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(Translation of registrant name into English)

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(State or other jurisdiction of incorporation or organization)

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(Primary Standard Industrial Classification Code Number)

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(I.R.S. Employer Identification Number)

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(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

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(Name, address, including zip code, and telephone number, including area code, of agent of service)

Approximate date of commencement of proposed sale of the securities to the public \_\_\_\_\_

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

**CALCULATION OF REGISTRATION FEE**

Title of each class of securities to be registered	Amount to be registered	Proposed maximum offering price per unit	Proposed maximum aggregate offering price	Amount of registration fee
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*Note:* Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table.

**GENERAL INSTRUCTIONS**

**A. Rule as to Use of Form F-4.**

1. This Form may be used by any foreign private issuer, as defined in Rule 405 (§230.405 of this chapter), for registration under the Securities Act of 1933 (the "Securities Act") of securities to be issued: (1) in a transaction of the type specified in paragraph (a) of Rule 145 (§230.145 of this chapter); (2) in a merger in which the applicable law would not require the solicitation of the votes or consents of all of the security holders of the company being acquired; (3) in an exchange offer for securities of the issuer or another entity; (4) in a public reoffering or resale of any such securities acquired pursuant to this registration statement; or (5) in more than one of the kinds of transactions listed in (1) through (4) registered on one registration statement.

2. If the registrant meets the requirements of and elects to comply with the provisions in any item of this Form or Form S-4 (§239.25) that provides for incorporation by reference of information about the registrant or the company being acquired, the prospectus must be sent to the security holders no later than 20 business days prior to the date on which the meeting of such security holders is held or, if no meeting is held, the earlier of 20 business days prior to either (1) the date the votes, consents or authorizations may be used to effect the corporate action or (2) If votes, consents or authorizations are not used, the date the transaction is consummated. Attention is directed to Sections 13(e), 14(d) and 14(e) of the Securities Exchange Act of 1934 (the “Exchange Act”) and the rules and regulations thereunder regarding other time periods in connection with exchange offers and going private transactions.
3. This form shall not be used if the registrant is a registered investment company.

## **B. Information with Respect to the Registrant**

1. Information with respect to the registrant shall be provided in accordance with the items referenced in one of the following subparagraphs:
  - (a) Items 10 and 11 of this Form, if the registrant elects this alternative and meets the following requirements for use of Form F-3 (§239.33 of this chapter) (hereinafter, with respect to the registrant, “meets the requirements for use of Form F-3”) for this offering of securities:
    - (i) The registrant meets the requirements of General Instruction I.A. of Form F-3, and
    - (ii) One of the following is met:
      - A. The registrant meets the aggregate market value requirement of General Instruction I.B.1. of Form F-3; or
      - B. Non-convertible debt or preferred securities are to be offered pursuant to this registration statement and are “investment grade securities” as defined in General Instruction I.B.2. of Form F-3; or
      - C. The registrant is a majority-owned subsidiary and one of the conditions of General Instruction I.A.5. of Form F-3 is met.
  - (b) Items 12 and 13 of this Form, if the registrant meets the requirements for use of Form F-3 and elects this alternative; or
  - (c) Item 14 of this Form, if the registrant does not meet the requirements for use of Form F-3, or if it otherwise elects this alternative.
2. If the registrant is a real estate entity of the type described in General Instruction A to Form S-11 (§239.18 of this chapter), the information prescribed by Items 12, 13, 14, 15 and 16 of the Form S-11 shall be furnished about the registrant in addition to the information provided pursuant to Items 10 through 14 of this Form. The information prescribed by such Items of Form S-11 may be incorporated by reference into the prospectus if (a) a registrant qualifies for and elects to provide information pursuant to alternative 1.a. or 1.b. of this instruction and (b) the documents incorporated by reference pursuant to such elected alternative contain such information.

## **C. Information With Respect to the Company Being Acquired.**

1. Information with respect to the company whose securities are being acquired (hereinafter including, where securities of the registrant are being offered in exchange for securities of another company, such other company) shall be provided in accordance with the items referenced in one of the following subparagraphs:
  - (a) Item 15 of this Form, if the company being acquired meets requirements of General Instruction I.A. and I.B. (hereinafter, with respect to the company being acquired, “meets the requirements for use of Form F-3”) for use of Form F-3 and this alternative is elected;
  - (b) Item 16 of this Form, if the company being acquired meets the requirements for use of Form F-3 and this alternative is elected; or
  - (c) Item 17 of this Form, if the company being acquired does not meet the requirements for use of Form F-3, or if this alternative is otherwise elected.
  - (d) If the company to be acquired is a U.S. company, the registrant shall present information about such other company pursuant to Instructions C and F of Form S-4 (§239.25 of this chapter).
2. If the company being acquired is a real estate entity of the type described in General Instruction A to Form S-11, the information that would be required by Items 13, 14, 15 and 16(a) of Form S-11 if securities of such company were being

registered shall be furnished about such company being acquired in addition to the information provided pursuant to this Form. The information prescribed by such Items of Form S-11 may be incorporated by reference into the prospectus if: (a) the company being registered would qualify for use of the level of disclosure prescribed by alternative 1.a. or 1.b. of this instruction and such alternative is elected; and (b) the documents incorporated by reference pursuant to such elected alternative contain such information.

#### **D. Application of General Rules and Regulations.**

1. Attention is directed to the General Rules and Regulations under the Securities Act, particularly those comprising Regulation C thereunder (§230.400 et seq. of this chapter). That Regulation contains general requirements regarding the preparation and filing of registration statements.
2. Attention is directed to Regulation S-K (Part 229 of this chapter) and Form 20-F for the requirements applicable to the content of non-financial statement portions of registration statements under the Securities Act. Where this Form directs the registrant to furnish information required by Regulation S-K or Form 20-F and the item of Regulation S-K or Form 20-F so provides, information need only be furnished to the extent appropriate.
3. Where two or more classes of securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415(a)(1)(viii) (§230.415(a)(1)(viii) of this chapter), Rule 457(o) (§230.457(o) of this chapter) permits the registration fee to be calculated on the basis of the maximum offering price of all the securities listed in the "Calculation of Registration Fee" table ("Fee Table") if the securities are being registered by an issuer eligible to use Form F-3. In this event, while the Fee Table would list each of the classes of securities being registered and the aggregate proceeds to be raised, the Fee Table need not specify for each class information as to the amount to be registered, proposed maximum offering price per unit and proposed maximum aggregate offering price.
4. A registrant must file the Form F-4 registration statement in electronic format via the Commission's Electronic Data Gathering and Retrieval System (EDGAR) in accordance with the EDGAR rules set forth in Regulation S-T (17 CFR Part 232), except that a registrant that has obtained a hardship exception under Regulation S-T Rule 201 or 202 (17 CFR 232.201 or 232.202) may file the registration statement in paper. For assistance with technical questions about EDGAR or to request an access code, call the EDGAR Filer Support Office at (202) 551-8900. For assistance with questions about the EDGAR rules, call the Office of EDGAR and Information Analysis at (202) 551-3610.
5. The Form F-4 registration statement must be in the English language, as required by Regulation S-T Rule 306 (17 CFR 232.306) for electronic filings and Securities Act Rule 403(c) (17 CFR 230.403(c)), generally. If the registration statement requires the inclusion, as an exhibit or attachment, of a document that is in a foreign language, the registrant must provide instead either an English translation or an English summary of the foreign language document in accordance with Securities Act Rule 403(c) (17 CFR 230.403(c)) for both electronic and paper filings. The registrant may submit a copy of the unabridged foreign language document along with the English translation or English summary as permitted by Regulation S-T Rule 306(b) (17 CFR 232.306(b)) for electronic filings or by Securities Act Rule 403(c)(4) (17 CFR 230.403(c)(4)) for paper filings.

#### **E. Compliance With Exchange Act Rules.**

1. If a corporation or other person submits a proposal to its security holders entitled to vote on, or consent to, the transaction in which the securities being registered are to be issued, and such person's submission to its security holders is subject to Regulation 14A (§§240.14a-1 through 14a-101 of this chapter) or 14C (§§240.14c-1 through 14c-101 of this chapter) under the Exchange Act, then the provisions of such Regulations shall apply in all respects to such person's submission, except that: (a) The prospectus may be in the form of a proxy or information statement and may contain the information required by this Form in lieu of that required by Schedule 14A (§240.14a-101) or 14C (§240.14c-101) of Regulation 14A or 14C under the Exchange Act; and (b) copies of the preliminary and definitive proxy or information statement, form of proxy or other material filed as a part of the registration statement shall be deemed filed pursuant to such person's obligations under such Regulations.
2. If the proxy or information statement material sent to security holders is not subject to Regulation 14A or 14C, all such material shall be filed as a part of the registration statement at the time the statement is filed or as an amendment thereto prior to the use of such material.
3. If the transaction in which the securities being registered are to be issued is subject to Section 13(e), 14(d) or 14(e) of the Exchange Act, the provisions of those sections and the rules and regulations thereunder shall apply to the transaction in addition to the provisions of this Form.

## **F. Registration Statements Subject to Rule 415(a)(1)(viii) (§230.415(a)(1)(viii) of this chapter)**

If the registration statement relates to offerings of securities pursuant to Rule 415(a)(1)(viii), required information about the type of contemplated transaction (and the company being acquired) need only be furnished as of the date of initial effectiveness of the registration statement to the extent practicable. The required information about the specific transaction and the particular company being acquired must be included in the prospectus by means of a post-effective amendment.

## **G. Roll-Up Transactions.**

1. If securities to be registered on this Form will be issued in a roll-up transaction as defined in Item 901(c) of Regulation S-K (17 CFR 229.901(c)), then the disclosure provisions of Subpart 229.900 of Regulation S-K (17 CFR 229.900) shall apply to the transaction in addition to the provisions of this Form. To the extent that the disclosure requirements of Subpart 229.900 are inconsistent with the disclosure requirements of any other applicable forms or schedules, the requirements of Subpart 229.900 are controlling.
2. If securities to be registered on this Form will be issued in a roll-up transaction as defined in Item 901(c) of Regulation S-K (17 CFR 229.901(c)), the prospectus must be distributed to security holders no later than the lesser of 60 calendar days prior to the date on which action is to be taken or the maximum number of days permitted for giving notice under applicable state law.
3. Attention is directed to the proxy rules (17 CFR 240.14a-1 *et seq.*) and Rule 14e-7 of the tender offer rules (17 CFR 240.14e-7) if the securities to be registered on this Form will be issued in a roll-up transaction. Such rules contain provisions specifically applicable to roll-up transactions, whether or not the entities involved have securities registered pursuant to Section 12 of the Exchange Act.

## **H. Registration of Additional Securities.**

With respect to the registration of additional securities for an offering pursuant to Rule 462(b) under the Securities Act, the registrant may file a registration statement consisting only of the following: the facing page; a statement that the contents of the earlier registration statement, identified by file number, are incorporated by reference; required opinions and consents; the signature page; and any price-related information omitted from the earlier registration statement in reliance on Rule 430A that the registrant chooses to include in the new registration statement. The information contained in such a Rule 462(b) registration statement shall be deemed to be a part of the earlier registration statement as of the date of effectiveness of the Rule 462(b) registration statement. Any opinion or consent required in the Rule 462(b) registration statement may be incorporated by reference from the earlier registration statement with respect to the offering, if: (i) such opinion or consent expressly provides for such incorporation; and (ii) such opinion relates to the securities registered pursuant to Rule 462(b). See Rule 411(c) and Rule 439(b) under the Securities Act.

# **PART I**

## **INFORMATION REQUIRED IN THE PROSPECTUS**

### **A. INFORMATION ABOUT THE TRANSACTION**

#### **Item 1. Forepart of Registration Statement and Outside Front Cover Page of Prospectus.**

Set forth in the forepart of the registration statement and on the outside front cover page of the prospectus the information required by Item 501 of Regulation S-K (§229.501 of this chapter).

#### **Item 2. Inside Front and Outside Back Cover Pages of Prospectus.**

Provide the information required by Item 502 of Regulation S-K. In addition, on the inside front cover page, you must state

- (1) that the prospectus incorporates important business and financial information about the company that is not included in or delivered with the document; and
- (2) that this information is available without charge to security holders upon written or oral request. Give the name, address, and telephone number to which security holders must make this request. In addition, you must state that to obtain timely delivery, security holders must request the information no later than five business days before the date they must make their investment decision. Specify the date by which security holders must request this information. You must highlight this statement by print type or otherwise.

*Note to Item 2.* If you send any of the information that is incorporated by reference in the prospectus to security holders, you also must send any exhibits that are specifically incorporated by reference in that information.

### **Item 3. Risk Factors, Ratio of Earnings to Fixed Charges and Other Information.**

Provide in the forepart of the prospectus a summary containing the information required by Item 503 of Regulation S-K (§229.503 of this chapter) and the following:

- (a) The name, complete mailing address (including the Zip Code), and telephone number (including the area code) of the principal executive offices of the registrant and the company being acquired;
- (b) A brief description of the general nature of the business conducted by the registrant and by the company being acquired;
- (c) A brief description of the transaction in which the securities being registered are to be offered;
- (d) The information required by Item 3.A of Form 20-F (selected financial data) for the registrant and the company being acquired. If the information is required to be presented in the prospectus pursuant to Items 12, 14, 16 or 17, it need not be presented pursuant to this Item;
- (e) If material, the information required by Item 3.A of Form 20-F for the registrant on a pro forma basis, giving effect to the transaction. If the information is required to be presented in the prospectus pursuant to Items 12 or 14, it need not be presented pursuant to this Item.
- (f) In comparative columnar form, historical and pro forma per share data of the registrant and historical and equivalent per share data of the company being acquired for the following items:
  - (1) book value per share as of the date financial data is presented pursuant to Item 3.A of Form 20-F (selected financial data);
  - (2) cash dividends declared per share for the periods for which financial data is presented pursuant to Item 8 of Form 20-F (selected financial data); and
  - (3) income (loss) per share from continuing operations for the periods for which financial data is presented pursuant to Item 3.A of Form 20-F (selected financial data).

#### *Instructions to paragraph (e) & (f).*

1. For a business combination accounted for as a purchase, the financial information required by paragraphs (e) and (f) shall be presented only for the most recent fiscal year and interim period. For a business combination accounted for as a pooling, the financial information required by paragraphs (e) and (f) (except for information with regard to book value) shall be presented for the most recent three fiscal years and interim period. For a business combination accounted for as a pooling, information with regard to book value shall be presented as of the end of the most recent fiscal year and interim period. Equivalent pro forma per share amounts shall be calculated by multiplying the pro forma income (loss) per share before non-recurring charges or credits directly attributable to the transaction, pro forma book value per share, and the pro forma dividends per share of the registrant by the exchange ratio so that the per share amounts are equated to the respective values for one share of the company being acquired.
  2. Instructions to Item 3.A of Form 20-F is applicable to the financial information presented hereunder to the extent that this Form requires reconciliation of financial statements of foreign private issuers to U.S. generally accepted accounting principles ("U.S. GAAP") and Regulation S-X (Part 210 of this chapter).
- (g) In comparative columnar form, the market value of securities of the company being acquired (on an historical and equivalent per share basis) and the market value of the securities of the registrant (on an historical basis) as of the date preceding public announcement of the proposed transaction, or, if no such public announcement was made, as of the day preceding the day the agreement with respect to the transaction was entered into;
  - (h) With respect to the registrant and the company being acquired, a brief statement comparing the percentage of outstanding shares entitled to vote held by directors, executive officers and their affiliates and the vote required for approval of the proposed transaction;
  - (i) A statement as to whether any regulatory requirements other than the U.S. federal securities laws, must be complied with or approval must be obtained in connection with the transaction, and if so, the status of such compliance or approvals;
  - (j) A statement about whether or not dissenters' rights of appraisal exist, including a cross-reference to the information provided pursuant to Item 18 or 19 of this Form; and

- (k) A brief statement about the tax consequences of the transaction or if appropriate, consisting of a cross-reference to the information provided pursuant to Item 4 of this Form.

#### **Item 4. Terms of the Transaction.**

- (a) Furnish a summary of the material features of the proposed transaction. The summary shall include, where applicable:
  - (1) A brief summary of the terms of the acquisition agreement;
  - (2) The reasons of the registrant and of the company being acquired for engaging in the transaction;
  - (3) The information required by Item 10.A of Regulation S-K (§229.202 of this chapter), description of registrant's securities, unless: (i) the registrant would meet the requirements for use of Form F-3 and elects to furnish information pursuant to Item 10, (ii) capital stock is to be registered, and (iii) securities of the same class are registered under Section 12 of the Exchange Act and listed for trading on a national exchange, or are securities for which bid and offer quotations are reported in an automated quotations system operated by a national securities association;
  - (4) An explanation of any material differences between the rights of security holders of the company being acquired and the rights of holders of the securities being offered;
  - (5) A brief statement as to the accounting treatment of the transaction;
  - (6) The tax consequences of the transaction; and
  - (7) A discussion of any material differences in the corporate laws of the country of the company to be acquired and the country of the surviving company. The discussion should include, but not necessarily be limited to: corporate governance, board structure, quorums, class action suits, shareholder derivative suits, rights to inspect corporate books and records, rights to inspect the shareholder list, and rights of directors and officers to obtain indemnification from the company.
- (b) If a report, opinion or appraisal materially relating to the transaction has been received from an outside party, and such report, opinion or appraisal is referred to in the prospectus, furnish the information called for by Item 9(b)(1) through (6) of Schedule 13E-3 (§240.13e-100 of this chapter).
- (c) Incorporate the acquisition agreement by reference into the prospectus, by means of a statement to that effect.

#### **Item 5. Pro Forma Financial Information.**

Furnish financial information required by Article 11 of Regulation S-X (§210.11-01 et seq. of this chapter) with respect to this transaction.

##### *Instructions*

1. Any other Article 11 information required to be presented (rather than incorporated by reference) pursuant to other Items of this Form shall be presented together with the information provided pursuant to Item 5, but the presentation shall clearly distinguish between this transaction and any other.
2. If pro forma financial information with respect to all other transactions is incorporated by reference pursuant to Item 11 or 15 of this Form only the pro forma results need be presented as part of the pro forma financial information required by this Item.

#### **Item 6. Material Contacts With the Company Being Acquired.**

Describe any past, present or proposed material contracts, arrangements, understandings, relationships, negotiations or transactions during the periods for which financial statements are presented or incorporated by reference pursuant to Part I. B. or C. of this Form between the company being acquired or its affiliates and the registrant or its affiliates, such as those concerning: a merger, consolidation or acquisition; a tender offer or other acquisition of securities; an election of directors; or a sale or other transfer of a material amount of assets.

#### **Item 7. Additional Information Required for Reoffering by Persons and Parties Deemed To Be Underwriters.**

If any of the securities are to be reoffered to the public by any person or party who is deemed to be an underwriter thereof, furnish the following information in the prospectus at the time it is being used for the reoffer of the securities, to the extent it is not already furnished therein:

- (a) The information required by Item 9.D of Form 20-F (§249.220F of this chapter); and
- (b) Information with respect to the consummation of the transaction pursuant to which the securities were acquired and any material change in the registrant's affairs subsequent to the transaction.

**Item 8. Interests of Named Experts and Counsel.**

Furnish the information required by Item 7.C of Form 20-F (§249.220F of this chapter).

**Item 9. Disclosure of Commission Position on Indemnification for Securities Act Liabilities.**

Furnish the information required by Item 510 of Regulation S-K (§229.510 of this chapter).

**B. INFORMATION ABOUT THE REGISTRANT**

**Item 10. Information With Respect to F-3 Companies.**

If the registrant meets the requirements for use of Form F-3 and elects to furnish information in accordance with the provisions of this Item, furnish information as required below:

- (a) Describe any and all material changes in the registrant's affairs that have occurred since the end of the latest fiscal year for which audited financial statements are incorporated by reference in accordance with Item 11 of this Form and that have not been described in a report on Form 6-K (§249.306 of this chapter), Form 10-Q (§249.308a of this chapter) or Form 8-K (§249.308 of this chapter) filed under the Exchange Act;
- (b) If the financial statements incorporated by reference in accordance with Item 11 of this Form are not sufficiently current to comply with Item 8.A of Form 20-F, financial statements necessary to comply with that rule shall be presented either in the prospectus, in an amended Form 20-F, 40-F or 10-K (in which case the prospectus shall disclose that such form has been so amended), or in a Form 6-K, Form 10-Q or Form 8-K; and
- (c) Include in the prospectus, if not incorporated by reference from the documents filed under the Exchange Act specified in Item 11 of this Form, from a prospectus previously filed pursuant to Rule 424(b) or (c) under the Securities Act (§230.424 of this chapter) or, where no prospectus was required to be filed pursuant to Rule 424(b), the prospectus included in the registration statement at effectiveness, or from a Form 6-K filed during either of the two preceding fiscal years:
  - (1) Financial information required by Rule 3-05 (§210.3-05 of this chapter) and Article 11 of Regulation S-X with respect to transactions other than that pursuant to which the securities being registered are to be issued;
  - (2) Restated financial statements prepared in accordance with or reconciled to U.S. GAAP and Regulation S-X if there has been a change in accounting principles or a correction of an error where such change or correction requires a material retroactive restatement of financial statements;
  - (3) Restated financial statements prepared in accordance with or reconciled to U.S. GAAP and Regulation S-X where one or more business combinations accounted for by the pooling of interest method of accounting have been consummated subsequent to the most recent fiscal year and the acquired businesses, considered in the aggregate, are significant pursuant to Rule 11-01(b) of Regulation S-X (§210.11-01(b) of this chapter); or
  - (4) Any financial information required because of a material disposition of assets outside the normal course of business.

*Instruction*

Reference is made to Rules 4-01(a)(2) and 10-01 of Regulation S-X (§§210.4-01(a)(2) and 210.10-01 of this chapter).

**Item 11. Incorporation of Certain Information by Reference.**

If the registrant furnishes information in accordance with the provisions of Item 10 of this Form:

- (a) Incorporate by reference into the prospectus, by means of a statement to that effect listing all documents so incorporated, the documents listed in paragraph (1) below and, if applicable, (2) and (3) below.
  - (1) The registrant's latest annual report on Form 20-F, on Form 10-K or, in the case of registrants described in General Instruction A.(2) of Form 40-F, on Form 40-F filed pursuant to Section 13(a) or 15(d) of the Exchange Act which

contains financial statements for the registrant's latest fiscal year for which a Form 20-F, Form 10-K or Form 40-F was required to be filed;

- (2) All reports filed pursuant to Sections 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the financial statements in the report or registration statement incorporated pursuant to Item 11(a)(1) of this Form; and
- (3) If capital stock is to be registered and securities of the same class are registered under Section 12 of the Exchange Act, and (i) listed for trading or admitted to unlisted trading privileges on a national securities exchange; or (ii) are securities for which bid and offer quotations are reported on an automated quotations system operated by a national securities association the description of such class of securities which is contained in a registration statement filed under the Exchange Act, including any amendment or reports filed for the purpose of updating such description.

#### *Instructions*

1. All annual reports or registration statements incorporated by reference pursuant to Item 11 of this Form shall contain financial statements that comply with Item 18 of Form 20-F except that financial statements of the registrants may comply with Item 17 of Form 20-F if the only securities being registered are investment grade securities as defined in the General Instructions to Form F-3.
  2. Where common equity securities are being issued, the information required by Item 9.A.4 of Form 20-F, nature of trading markets, should be updated, to cover any subsequent interim periods for which interim financial statements are required to be included to comply with Item 8.A of Form 20-F. Such updating may be made in the prospectus, in an amended Form 20-F, Form 10-K or, in the case of registrants described in General Instruction A.(2) of Form 40-F, Form 40-F, or in a Form 6-K, Form 10-Q or Form 8-K, as applicable.
  3. The registrant may incorporate by reference any Form 6-K meeting the requirements of Form F-3. See Rules 4-01(a)(2) and 10-01 of Regulation S-X and Item 18 of Form 20-F.
- (b) The prospectus also shall state that all annual reports on Form 20-F, on Form 10-K or, in the case of registrants described in General Instruction A.(2) of Form 40-F, on Form 40-F and all Forms 10-Q and 8-K, and any Form 6-K so designated, subsequently filed by the registrant pursuant to sections 31(a), 13(c) or 15(d) of the Exchange Act, prior to one of the following dates, whichever is applicable, shall be deemed to be incorporated by reference into the prospectus.
- (1) If a meeting of securityholders is to be held, the date on which such meeting is held;
  - (2) If a meeting of securityholders is not to be held, the date on which the transaction is consummated;
  - (3) If securities of the registrant are being offered in exchange for securities of any other issuer, the termination of the offering; or
  - (4) If securities are being offered in a reoffering or resale of securities acquired pursuant to this registration statement, the termination of such reoffering.

#### *Instruction*

Attention is directed to Rule 439 (§ 230.439 of this chapter) regarding consent to the use of material incorporated by reference.

**Note: This second paragraph (b) was added in Release No. 33-7497 (¶86,003), January 28, 1998, effective October 1, 1998, 63 F.R. 6370 without the deletion of the original paragraph (b)- CCH.**

- (c) You must
- (1) identify the reports and other information that you file with the SEC; and
  - (2) state that the public may read and copy any materials you file with the SEC at the SEC's Public Reference Room at 100 F Street, N.E., Washington, D.C. 20549. State that the public may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. If you are an electronic filer, state that the SEC maintains an Internet site that contains reports, proxy and information statements, and other information regarding issuers that file electronically with the SEC and state the address of that site (<http://www.sec.gov>). You are encouraged to give your Internet address, if available.

## Item 12. Information With Respect to F-3 Registrants.

If the registrant meets the requirements for use of Form F-3 or Form S-3 and elects to comply with this Item, furnish the information required by either paragraph (a) or (b) of this Item. However, the registrant shall not provide prospectus information in the manner allowed by paragraph (a) of this Item if the financial statements incorporated by reference pursuant to Item 13 reflect:

- (a) If the registrant elects to deliver this prospectus together with the annual report incorporated by reference pursuant to Item 13, or a complete and legible facsimile thereof:
  - (1) Indicate that the prospectus is accompanied by such annual report or registration statement.
  - (2) If the financial statements incorporated by reference pursuant to Item 13 of this Form are not sufficiently current to comply with Rule 3-19 of Regulation S-X, provide the information required by Rule 10-01 of Regulation S-X and Item 9 of Form 20-F by one of the following means:
    - (i) including such information in the prospectus,
    - (ii) providing without charge to whom a prospectus is delivered a copy of the registrant's Form 10-Q, Form 8-K or Form 6-K report that contains such later information; or
    - (iii) in an amended Form 20-F, Form 40-F or Form 10-K in which case the prospectus shall disclose that the Form 20-F, Form 40-F or Form 10-K has been so amended.
  - (3) If not reflected in the registrant's annual report incorporated by reference in accordance with Item 13 of this Form, provide information required by Rule 3-05 and Article 11 of Regulation S-X with respect to transactions other than that pursuant to which the securities being registered are to be issued.
  - (4) Describe any and all material changes in the registrant's affairs that have occurred since the end of the latest fiscal year for which audited financial statements are incorporated by reference in accordance with Item 13 of this Form and that have not been described in a report on Form 6-K, Form 10-Q or Form 8-K delivered with the prospectus in accordance with paragraph (2)(ii) of this Item.
  - (5) Where common equity securities are being issued, the information required by Item 9.A.4 of Form 20-F, nature of trading markets, should be updated to cover any subsequent interim periods for which interim financial statements are required to be included to comply with Item 8.A of Form 20-F. Such updating may be made in the prospectus, in an amended Form 20-F, Form 10-K or Form 40-F, or in a Form 6-K, Form 10-Q or Form 8-K.
- (b) If the registrant elects not to deliver its annual report incorporated by reference pursuant to Item 13 to the securityholders of the company to be acquired:
  - (1) Furnish a brief description of the business done by the registrant and its subsidiaries during the most recent fiscal year based on the requirements of Item 4 of Form 20-F. The description shall also take into account changes in the registrant's business that have occurred between the end of the latest fiscal year and the effective date of the registration statement.
  - (2) Include financial statements and information as required by Item 18 of Form 20-F, except that financial statements of the registrant may comply with Item 17 of Form 20-F if the only securities being registered are investment grade securities as defined in the General Instructions to Form F-3. In addition, provide:
    - (i) the interim financial information as required by Rule 10-01 of Regulation S-X sufficient to meet the requirements of Item 8.A of Form 20-F;
    - (ii) Financial information required by Rule 3-05 and Article 11 of Regulation S-X with respect to transactions other than that pursuant to which the securities being registered are to be issued;
    - (iii) Restated financial statements prepared in accordance with or reconciled to U.S. GAAP and Regulation S-X if there has been a change in accounting principles or a correction of an error where such change or correction requires a material retroactive restatement of financial statements;
    - (iv) Restated financial statements prepared in accordance with or reconciled to U.S. GAAP and Regulation S-X where one or more business combinations accounted for by the pooling of interest method of accounting have been consummated subsequent to the most recent fiscal year and the acquired businesses, considered in the

aggregate, are significant pursuant to Rule 11-01(b) of Regulation S-X; and

- (v) Any financial information required because of a material disposition of assets outside the normal course of business.

*Instruction*

Reference is made to Item 4-01(a)(2) of Regulation S-X.

- (3) Furnish the information required by the following:

- (i) Items 4.B, 4.B.2, and 4.B.5 of Form 20-F, principal products, principal markets, methods of distribution, sales and revenues by categories of activity and into geographical markets;
- (ii) Item 4.D of Form 20-F, properties if the registrant is engaged significantly in extractive industries;
- (iii) Item 10.D of Form 20-F, exchange controls and other limitations on security holders;
- (iv) Item 10.E of Form 20-F, taxation;
- (v) Item 3.A of Form 20-F, selected financial data;
- (vi) (A) Item 5 of Form 20-F, operating and financial review;  
(B) Item 11 of Form 20-F, quantitative and qualitative disclosures of market risk.
- (vii) Financial statements required by Item 18 of Form 20-F, except that financial statements of the registrant may comply with Item 17 of Form 20-F if the only securities being registered are investment grade securities as defined in the General Instructions to Form F-3, and financial information required by Rule 3-05 and Article 11 of Regulation S-X with respect to transactions other than that pursuant to which the securities being registered are to be issued (Schedules required under Regulation S-X shall be filed as “Financial Statement Schedules” pursuant to Item 21 of this Form, but need not be provided with respect to the company being acquired if information is being furnished pursuant to Item 17(a) of this Form); and
- (viii) Where common equity securities are being issued, Item 9.A.4 of Form 20-F, nature of trading markets, updated to cover any subsequent interim periods for which interim financial statements are required to comply with Item 8.A of Form 20-F.

**Item 13. Incorporation of Certain Information by Reference.**

If the registrant furnishes information in accordance with the provisions of Item 12 of this Form, incorporate by reference into the prospectus, by means of a statement to that effect in the prospectus listing all documents so incorporated, the documents listed in paragraphs (a) and, if applicable, (b) below:

- (a) The registrant’s latest annual report on Form 20-F, on Form 10-K or, in the case of registrants described in General Instruction A.(2) of Form 40-F, on Form 40-F filed pursuant to Section 13(a) or 15(d) of the Exchange Act which contains audited financial statements for the registrant’s latest fiscal year for which a Form 20-F, Form 10-K or Form 40-F was required to be filed; and
- (b) All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the financial statements in the report incorporated pursuant to Item 13(a) of this Form.

*Instructions*

- 1. All annual reports incorporated by reference pursuant to Item 13 of this Form shall contain financial statements that comply with Item 18 of Form 20-F, except that financial statements of the registrants may comply with Item 17 of Form 20-F if the only securities being registered are investment grade securities as defined in the General Instructions to Form F-3.
- 2. Where common equity securities are being issued, the information required by Item 5 of Form 20-F, nature of trading markets, should be updated to cover any subsequent interim periods for which interim financial statements are required to be included to comply with Rule 3-19 of Regulation S-X. Such updating may be made in the prospectus, in an amended Form 20-F, Form 10-K or Form 40-F or in a Form 6-K, Form 10-Q or Form 8-K.
- 3. The registrant may incorporate by reference and deliver with the prospectus any Form 6-K, Form 10-Q or Form 8-K containing information eligible to be incorporated by reference into Form F-1. See Rules 4-01(a)(2) and 10-01 of Regulation S-X and Item

18 of Form 20-F.

4. Attention is directed to Rule 439 regarding consent to the use of material incorporated by reference.

(c) You must

- (1) identify the reports and other information that you file with the SEC; and
- (2) state that the public may read and copy any materials you file with the SEC at the SEC's Public Reference Room at 100 F Street, N.E., Washington, D.C. 20549. State that the public may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. If you are an electronic filer, state that the SEC maintains an Internet site that contains reports, proxy and information statements, and other information regarding issuers that file electronically with the SEC and state the address of that site (<http://www.sec.gov>). You are encouraged to give your Internet address, if available.

**Item 14. Information With Respect to Foreign Registrants Other Than F-3 Registrants.**

If the foreign registrant does not meet the requirements for use of Form F-3, or otherwise elects to comply with this Item in lieu of Items 10 and 11 or Items 12 and 13, furnish the following information:

- (a) Item 4.A, 4.B, and 4.C of Form 20-F, description of business;
- (b) Item 4.D of Form 20-F, description of property;
- (c) Item 8.A.7 of Form 20-F, legal proceedings;
- (d) Item 10.D of Form 20-F, exchange controls and other limitations affecting security holders;
- (e) Item 10.E of Form 20-F, taxation;
- (f) Item 3.A of Form 20-F, selected financial data;
- (g) (1) Item 5 of Form 20-F, operational and financial review;  
(2) Item 11 of Form 20-F, quantitative and qualitative disclosures of market risk.
- (h) Financial statements required by Item 18 of Form 20-F, except that financial statements of the registrants may comply with Item 17 of Form 20-F if the only securities being registered are investment grade securities as defined in the General Instructions to Form F-1, as well as financial information required by Rule 3-05 and Article 11 of Regulation S-X with respect to transactions other than that pursuant to which the securities being registered are to be issued (Schedules required by Regulation S-X shall be filed as "Financial Statement Schedules" pursuant to Item 21 of this Form); and
- (i) Where common equity securities are being issued, the information required by Item 9.A.4 of Form 20-F, nature of trading markets, should be updated to cover any subsequent interim periods for which interim financial statements are required to be included to comply with Item 8.A of Form 20-F.

*Instructions*

The financial statements required herein shall comply with Item 8.A of Form 20-F. See also Rules 4-01(a)(2) and 10-01 of Regulation S-X.

**C. INFORMATION ABOUT THE COMPANY BEING ACQUIRED**

**Item 15. Information With Respect to F-3 Companies.**

If the company being acquired meets the requirements for use of Form F-3 and compliance with this Item is elected, furnish the information that would be required by Items 10 and 11 of this Form if securities of such company were being registered.

*Instruction*

Notwithstanding the requirements of Items 10 and 11, the financial statements of the company being acquired need only comply with the reconciliation requirements of Item 17 of Form 20-F.

**Item 16. Information With Respect to F-3 Companies.**

If the company being acquired meets the requirements for use of Form F-3 and compliance with this Item is elected, furnish the information that would be required by Items 12 and 13 of this Form if securities of such company were being registered.

*Instruction*

Notwithstanding the requirements of Items 10 and 11, the financial statements of the company being acquired need only comply with the reconciliation requirements of Item 17 of Form 20-F.

**Item 17. Information With Respect to Foreign Companies Other Than F-3 Companies.**

If the company being acquired does not meet the requirements for use of Form F-3, or compliance with this Item is otherwise elected in lieu of Item 15 or 16, furnish the information required by paragraph (a) or (b) of this Item, whichever is applicable.

- (a) If the company being acquired is subject to the reporting requirements of Section 13(a) or 15(d) of the Exchange Act, and compliance with this subparagraph in lieu of subparagraph (b) of this Item is elected, furnish the information that would be required by Item 14 of this Form if the securities of such company were being registered; *however*, only financial statements complying with the reconciliation requirements of Item 17 of Form 20-F, and those schedules required by Rules 12-15, 28, and 29 of Regulation S-X (§210.12-15, 28, 29 of this chapter) need be provided with respect to the company being acquired.
- (b) If the company being acquired is not subject to the reporting requirements of either Section 13(a) or 15(d) of the Exchange Act, furnish the information that would be required by the following if securities of such company were being registered.
  - (1) A brief description of the business done by the company which indicates the general nature and scope of the business;
  - (2) Where common equity securities are being issued, the information required by Item 9.A.4 of Form 20-F, nature of trading markets, updated to cover any subsequent interim periods for which interim financial statements are required to be included to comply with Item 8.A of Form 20-F. Such updating may be made in the prospectus, in an amended Form 20-F, Form 10-K or, in the case of registrants described in General Instruction A.(2) of Form 40-F, Form 40-F, or in a Form 6-K, Form 10-Q or Form 8-K;
  - (3) Item 3.A of Form 20-F, selected financial data;
  - (4) (i) Item 5 of Form 20-F, management's discussion and analysis of financial condition and results of operations;  
(ii) Item 11 of Form 20-F, quantitative and qualitative disclosures of market risk.
  - (5) Financial statements that would have been required to be included in an annual report on Form 20-F (§249.220f of this chapter) had the company being acquired been required to prepare such a report. If the registrant's security holders are not voting, the transaction is not a roll-up transaction (as described by Item 901 of Regulation S-K (§229.901 of this chapter), and:
    - (i) the company being acquired is significant to the registrant in excess of the 20% level as determined under §210.3-05(b)(2), provide financial statements of the company being acquired for the latest fiscal year in conformity with GAAP. In addition, if the company being acquired has provided its security holders with financial statements prepared in conformity with GAAP for either or both of the two fiscal years before the latest fiscal year, provide the financial statements for those years; or
    - (ii) the company being acquired is significant to the registrant at or below the 20% level, no financial information (including pro forma and comparative per share information) for the company being acquired need be provided.

*Instructions:*

1. The financial statements required by this paragraph for the latest fiscal year need be audited only to the extent practicable. The financial statements for the fiscal years before the latest fiscal year need not be audited if they were not previously audited.
2. If this Form is used to register resales to the public by any person who is deemed an underwriter within the meaning of Rule 145(c) (§230.145(c) of this chapter) with respect to the securities being reoffered, the financial

statements must be audited for the fiscal years required to be presented under paragraph (b)(2) of Rule 3-05 of Regulation S-X (17 CFR 210.3-05(b)(2)).

3. In determining the significance of an acquisition for purposes of this paragraph, apply the tests prescribed in Rule 1-02(w) (§210.1-02(w) of this chapter).
- (6) any interim financial statements that would be required to be included in order to comply with Item 8.A of Form 20-F; and
- (7) Schedules required by Rules 12-15, 28 and 29 of Regulation S-X.

*Instructions to paragraph (b)(5) and (b)(6):*

If the financial statements required by paragraphs (b)(5) and (b)(6) are prepared on the basis of a comprehensive body of accounting principles other than U.S. GAAP, provide a reconciliation to U.S. GAAP in accordance with Item 17 of Form 20-F (§249.220f of this chapter) unless a reconciliation is unavailable or not obtainable without unreasonable cost or expense. At a minimum, provide a narrative description of all material variations in accounting principles, practices and methods used in preparing the non-U.S. GAAP financial statements from those accepted in the U.S. when the financial statements are prepared on a basis other than U.S. GAAP.

## **D. VOTING AND MANAGEMENT INFORMATION**

### **Item 18. Information If Proxies, Consents or Authorizations Are To Be Solicited.**

- (a) If proxies, consents or authorizations are to be solicited, furnish the following information, except as provided by paragraph (b) of this Item:
  - (1) The information required by Item 1 of Schedule 14A, date, time and place information;
  - (2) The information required by Item 2 of Schedule 14A, revocability of proxy;
  - (3) The information required by Item 3 of Schedule 14A, dissenters' rights of appraisal;
  - (4) The information required by Item 4 of Schedule 14A, persons making the solicitation;
  - (5) With respect to both, the registrant and the company being acquired, the information required by:
    - (i) Item 5 of Schedule 14A, interest of certain persons in matters to be acted upon; and
    - (ii) Item 6 of Schedule 14A, voting securities and principal holders thereof.

*Instruction*

The information specified in Item 7.A of Form 20-F may be provided in lieu of the information specified in Item 6(d) of Schedule 14A.

- (6) The information required by Item 21 of Schedule 14A, vote required for approval;
- (7) With respect to each person who will serve as a director or an executive officer of the surviving or acquiring company, the information required by:
  - (i) Item 6.A of Form 20-F, directors and officers of registrant;
  - (ii) Items 6.B and 6.E of Form 20-F, remuneration and options; and
  - (iii) Item 7.B of Form 20-F, interest of management in certain transactions.
- (b) If the registrant or the company being acquired meets the requirements for use of Form F-3, any information required by paragraphs (a)(5)(ii) or (7) of this Item with respect to such company may be incorporated by reference from its latest annual report on Form 20-F.

### **Item 19. Information if Proxies, Consents or Authorizations Are Not To Be Solicited or in an Exchange Offer.**

- (a) If the transaction is an exchange offer or if proxies, consents or authorizations are not to be solicited, furnish the following

information, except as provided by paragraph (b) of this Item:

- (1) The information required by Item 2 of Schedule 14C, statement that proxies are not to be solicited;
- (2) The date, time and place of the meeting of security holders, unless such information is otherwise disclosed in material furnished to security holders with or preceding the prospectus.
- (3) The information required by Item 3 of Schedule 14A, dissenters' rights of appraisal;
- (4) With respect to both the registrant and the company being acquired, a brief description of any material interest, direct or indirect, by security holdings or otherwise, of affiliates of the registrant and of the company being acquired, in the proposed transaction.

*Instruction*

This subparagraph shall not apply to any interest arising from the ownership of securities of the registrant where the security holder receives no extra or special benefit not shared on a pro rata basis by all other holders of the same class.

- (5) With respect to both the registrant and the company being acquired, the information required by Item 6 of Schedule 14A, voting securities and principal holders thereof.

*Instruction*

The information specified in Item 4 of Form 20-F may be provided in lieu of the information specified in Item 6(d) of Schedule 14A.

- (6) The information required by Item 21 of Schedule 14A, vote required for approval, and
- (7) With respect to each person who will serve as a director or an executive officer of the surviving or acquiring company, the information required by:
  - (i) Item 6.A of Form 20-F, directors and officers of the registrant;
  - (ii) Items 6.B and 6.E of Form 20-F, remuneration and options; and
  - (iii) Item 7.B of Form 20-F, interest of management in certain transactions.
- (b) If the transaction is an exchange offer, furnish the information required by paragraph (a)(4), (a)(5) and (a)(7) of this Item, except as provided by paragraph (c) of this Item.
- (c) If the registrant or the company being acquired meets the requirements for use of Form F-3, any information required by paragraphs (a)(5)(ii) and (7) of this Item with respect to such company may be incorporated by reference from its latest annual report on Form 20-F.

## **PART II**

### **INFORMATION NOT REQUIRED IN PROSPECTUS**

#### **Item 20. Indemnification of Directors and Officers.**

Furnish the information required by Item 702 of Regulation S-K (§229.702 of this chapter).

#### **Item 21. Exhibits and Financial Statement Schedules.**

- (a) Subject to the rules regarding incorporation by reference, furnish the exhibits as required by Item 601 of Regulation S-K (§229.601 of this chapter).
- (b) Furnish the financial statement schedules required by Regulation S-X and Item 14(e), Item 17(a) or Item 17(b)(7) of this Form. These schedules should be lettered or numbered in the manner described for exhibits in paragraph (a) of this Item.
- (c) If information is provided pursuant to Item 4(b) of this Form, furnish the report, opinion or appraisal as an exhibit hereto, unless it is furnished as part of the prospectus.

**Item 22. Undertakings.**

- (a) Furnish the undertakings required by Item 512 of Regulation S-K (§229.512 of this chapter).
- (b) Furnish the following undertaking: The undersigned registrant hereby undertakes: (i) to respond to requests for information that is incorporated by reference into the prospectus pursuant to Items 4, 10(b), 11, or 13 of this Form, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means, and (ii) to arrange or provide for a facility in the United States for the purpose of responding to such requests. The undertaking in subparagraph (i) above include information contained in documents filed subsequent to the effective date of the registration statement through the date of responding to the request.
- (c) Furnish the following undertaking: The undersigned registrant hereby undertakes to supply by means of a post-effective amendment all information concerning a transaction and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of \_\_\_\_\_, State of \_\_\_\_\_, on \_\_\_\_\_, 20\_\_\_\_.

(Registrant)\_\_\_\_\_

By (Signature and Title)\_\_\_\_\_

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

(Signature)\_\_\_\_\_

(Title)\_\_\_\_\_

(Date)\_\_\_\_\_

*Instructions*

1. The registration statement shall be signed by the registrant, its principal executive officer or officers, its principal financial officer, its controller or principal accounting officer, at least a majority of the board of directors or persons performing similar functions and its authorized representative in the United States. Where registrant is a limited partnership, the registration statement shall be signed by a majority of the board of directors of any corporate general partner signing the registration statement.
2. The name of each person who signs the registration statement shall be typed or printed beneath his signature. Any person who occupies more than one of the specified positions shall indicate each capacity in which he signs the registration statement. Attention is directed to Rule 402 (§230.402 of this chapter) concerning manual signatures and Item 601 of Regulation S-K (§229.601 of this chapter) concerning signatures pursuant to powers of attorney.
3. If the securities to be offered are those of a corporation not yet in existence at the time the registration statement is filed which will be a party to a consolidation involving two or more existing corporations, then each such existing corporation shall be deemed a registrant and shall be so designated on the cover page of this Form, and the registration statement shall be signed by each such existing corporation and by the officers and directors of each such existing corporation as if each such existing corporation were the registrant.