

(Unofficial Translation)<sup>1</sup>



**LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY**

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Lao Securities and Exchange Commission

No. 028/LSEC  
Vientiane Capital, 30/4/2012

**Decision  
on Approval of Regulation on Reporting**

- Pursuant to the Decree on Securities and Securities Exchange No. 225/PM, dated 24 May 2010;
- Pursuant to Proposal of Lao Securities and Exchange Commission Office No.037/LSEC, dated 24 February 2012.

**Lao Securities and Securities Exchange Commission Decides:**

**Article 1.** To approve on the Regulation on Reporting No. 373/LSEC, dated 24 February 2012.

**Article 2.** This Decision is effective since the signature.

**Chairman of Lao Securities and Securities Exchange Commission**

**Somesavath Lengsavad**

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<sup>1</sup> Although every effort has been made to convey the meaning and effect of each provision of the original Lao language version as accurately as possible, this English translation does not carry any legal authority. Only the original Lao text has legal force; this English translation is strictly for reference.



LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

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Lao Securities and Exchange Commission Office

No. 373/LSEC  
Vientiane Capital, 24/2/2012

## **Regulation On Reporting**

- Pursuant to the Decree on Securities and Securities Exchange No. 225/PM, dated 24 May 2010;
- Pursuant to the Decision on Organization and Operations Lao Securities and Exchange Commission Office No.006/LSEC, dated 08 August 2010.

### **Lao Securities and Securities Exchange Commission (LSECO) Instructs:**

#### **Part I General Provisions**

##### **Article 1: Objective**

This Regulation defines principles, regime and regulations on information reporting for Securities Exchange, securities companies, securities-issuing companies, auditing firms and auditors, whereas after referred to as “target reporting group” in securities operations with the aim to make these operations in compliance with laws and regulations, implementing reporting regime completely, accurately and timely, ensuring transparency and fairness of the operations.

##### **Article 2: Scope of Application**

This Regulation is applied to Securities Exchange, securities companies, securities issuance companies, audit firms and auditors, who are certified by LSECO and approved to conduct securities business in Lao PDR.

##### **Article 3: Reporting Principles**

Information reporting shall follow the following principles:

1. Assurance of correctness, completeness and timeliness;
2. The target reporting group must be responsible for all contents of the reports;
3. Reports must be written in Lao language and English could be additional language.

#### **Article 4: Responsible Person for Reporting**

The target reporting group shall appoint a person to be responsible for information reporting and shall inform the name of a responsible person in written form to LSECO within 5 working days since the appointment date.

In case of having any change or having additional appointment, LSECO shall be informed in written form within 5 working days since the date of the change or appointment.

#### **Article 5: Reporting Forms**

There are three forms of reporting such as: regular reporting, urgent reporting and requested reporting.

Regular reporting is a regular report by target reporting group as defined in this Regulation. The urgent reporting is a report in case of operations, changes, or force majeure operations of target reporting group as defined in this Regulation. Requested reporting is a report on information by target reporting group as written request by LSECO.

The reports on information must be in a hard-copy form and/or electronic form as defined by LSECO from time to time.

#### **Article 6: Information Safeguarding**

The target reporting group shall keep the information and assure the original documents and copies of electronic reports in a reasonable condition for at least 10 years.

## **Part II Reporting by Securities Exchange**

#### **Article 7: Regular Reporting by Securities Exchange**

The regular reporting by Securities Exchange consists of daily reporting, weekly reporting, monthly reporting, quarterly reporting, six-monthly reporting and annual reporting.

##### **1. Daily reporting**

Securities Exchange shall electronically report on a daily basis to LSECO within a day, according to the form attached in Annex 1.

##### **2. Weekly, monthly and quarterly reporting**

Securities Exchange shall report on weekly operations as defined in Annex 2 within Mondays of the next week. Report on monthly operations as defined in Annex 3 within 5 days of the next month and report on quarterly operations for quarter 1, quarter 2, quarter 3 and quarter 4 as defined in Annex 4 within 15 days since the end of the quarter.

##### **3. Six-monthly reporting and annual reporting**

Securities Exchange shall report on six-monthly operations and financial statements for the first 6 months as defined in Annex 5 within 45 days since the end of quarter 2, and report on annual operations as defined in Annex 6 within 120 days since closing date of accounting period.

The financial statements for the first 6 months must be signed by the President and Director, reviewed by external auditors. The annual financial statements must be audited by external auditors.

#### **Article 8: Urgent Reporting by Securities Exchange**

Securities Exchange must have an urgent reporting in case of:

1. Information on listing, any change, revocation and renewal listing;

2. Implementation of measures by Securities Exchange to listed companies;
3. Information on members such as new members entry, measures taken by Securities Exchange to members, and revocation of membership;
4. Utilization of Risk Prevention Fund of members such as all amounts of money contributed by that members, showing amounts contributed and used of fund by each member;
5. Improvement, change, or develop to add a module or all modules of IT system of Securities Exchange related to a securities trading service, settlement of securities, payment for securities, ledger and foriener system, network system, security system and data storage and recovery system;
6. Suspension or approval to re-trade securities transactions;
7. Securities, which have been warned or canceled of the warning;
8. Price of a share or all shares that rise up to the upper ceiling or fall down to lower floor for 3 continuous days;
9. Violation of information disclosure by listed companies and securities companies, who are members; spreading of rumors, advocacy or use of insider information of executives or employees of members, listed companies, Securities Exchange and investors;
10. Listed companies and members shall follow the reporting instructions to Securities Exchange and disclose wrong information in compliance with regulations;
11. Suspension of securities trading for not more than one day at Securities Exchange;
12. Detection of problems in securities trading system such as virus, system problem/break down;
13. Suspicion or incident of unfair trading such as insider trading, frauds, market manipulation, false trading, money laundering, and violation of relevant securities laws and regulations;
14. Executives, members of Internal Inspection Committee of Securities Exchange have been sanctioned or prosecuted.

### **Part III**

## **Reporting by Securities Companies**

### **Article 9: Regular Reporting by Securities Companies**

The regular reporting by securities companies consists of monthly reporting, quarterly reporting, six-monthly reporting and annual reporting.

#### **1. Monthly reporting**

Securities companies shall report on information once-a-month within 15 days of the next month, information shall consist of:

1. Total numbers of securities accounts and bank accounts of investors;
2. Total numbers of securities accounts and bank accounts, which are traded for a month;
3. Total numbers of new accounts of investors for a month;
4. List of investors calling for trading order cancelation more than 3 times a day for a month;
5. Transaction record of securities trading accounts of securities companies within a month;
6. Total numbers of securities accounts, which are closed for a month;
7. List of securities trading by employees of securities companies;
8. Financial ratio;

9. Report on business operations of securities companies;
10. Financial statements shall be endorsed by internal auditors and certified by Director of securities companies, consisting of:
  - Balance sheet;
  - Income Statement;
  - Statement of Cash Flow.
11. Other information, if any.

For reporting under points 1 - 9 of number 1 of this article, the reporting format is defined in Annex 7.

## **2. Quarterly reporting**

Securities companies shall report on information for quarter 1, quarter 2, quarter 3 and quarter 4 within 15 days since the end of the quarter, consisting of:

1. Contents as defined in Annex 7 by reporting information for each quarter;
2. Quarterly financial statements of securities companies must be endorsed by the internal auditors and certified by the Director of the company, consisting of:
  - Balance sheet;
  - Income Statement;
  - Statement of Cash Flow;
  - Statement of Change in Equity;
  - Explanatory notes on accounting principles and methods applied and other information.

## **3. Six-monthly report on business operations**

Securities companies shall report on information for the first 6 months as defined in Annex 7, compiling information for the first 6 months within 45 days since the end of quarter 2, the information shall consist of:

1. Financial statements for the first 6 months of the company must be reviewed and commented by external auditors and approved by LSECO, consisting of:
  - Balance sheet;
  - Income Statement;
  - Statement of Cash Flow;
  - Statement of Change in Equity;
  - Explanatory notes on accounting principles and methods applied and other information.
2. Report on business operations for the first 6 months of the company.

## **4. Annual reporting**

Securities companies shall report annually as defined in Annex 7 within 120 days since the closing date of accounting period, the information shall consist of:

1. Financial statements for the first 6 months of the company must be reviewed and commented by external auditors and approved by the Office of LSEC, consisting of:
  - Balance sheet;
  - Income Statement;
  - Statement of Cash Flow;
  - Statement of Change in Equity;

- Explanatory notes on accounting principles and methods applied and other information.
2. Report on annual business operations of the company.

#### **Article 10: Urgent Reporting by Securities Companies**

Securities companies shall report immediately to LSECO in the following events:

1. Members of Executive Board, directors, general managers; members of Internal Inspection Committees; Chief of Accountant, Chief of Finance, Branch directors, Securities Service Unit directors and securities professionals are sanctioned or prosecuted;
2. Bank accounts of securities companies have been frozen or after the frozen accounts are reactivated;
3. Suspension or termination of partly or wholly business operations;
4. The company is in solvency or Court decision to be a bankrupt company;
5. The establishment permission or business permission has been revoked;
6. Resolution by shareholders meeting to merge with another enterprise;
7. Change in Board members, directors, Chief of Accountant, Chief of Finance, Branch directors and Securities Service Unit directors;
8. Change or addendum to by-law and company's name;
9. Resolution on establishment or dissolution of branches, representative offices and securities service units or change of Head Office location, representative offices, branches and securities service units;
10. Securities professional license of a staff has been revoked;
11. Responsibility segregation and change in responsibility of securities professionals;
12. Termination of work contract with securities professionals or technical staff;
13. Change in fees;
14. Increase or decrease in registered capital;
15. Increase or decrease types of business operations;
16. The companies are audited on a regular basis or extraordinary basis by an organization;
17. Problems in securities trading system;
18. Irregular securities trading by clients, which might affect stability of Securities Exchange.

### **Part IV Reporting by Securities Issuance Companies**

#### **Article 11: Regular Reporting by Securities Issuance Companies**

The regular reporting by securities issuance companies consists of quarterly reporting, firstly six-month reporting and annual reporting.

##### **1. Quarterly reporting**

Securities issuance companies shall report on information for quarter 1, quarter 2, quarter 3 and quarter 4 within 15 days since the end of the quarter. In case, securities issuance companies are belonged to groups of companies, the reporting shall be submitted within 30 days after the end of the quarter.

The information for the quarter reporting is summary of company's business operations of the quarter as defined in Annex 8 and financial statements endorsed by internal auditors and certified by Director of the securities company, consisting of:

1. Balance sheet;
2. Income Statement;
3. Statement of Cash Flow;
4. Explanatory notes on accounting principles and methods applied and other information.

In case, securities issuance companies are belonged to groups of companies, the financial statements shall be consolidated to report.

### **2. The first Six-Month Reporting**

Securities issuance companies shall report on information for the first 6 months within 45 days since the end of quarter 2, In case, securities issuance companies are belonged to groups of companies, the reporting must be submitted within 60 days since the end of the quarter 2.

The information for the first 6 months is summary of company's business operations of the first 6 months as defined in Annex 9. Financial statements are reviewed and commented on by external auditors and certified by LSECO, consisting of:

1. Balance sheet;
2. Income Statement;
3. Statement of Cash Flow;
4. Statement of Change in Equity;
5. Explanatory notes on accounting principles and methods applied and other information.

In case, securities issuance companies are belonged to groups of companies, the financial statements shall be consolidated to report.

### **3. Annual reporting.**

Securities issuance companies shall report annually as defined in Annex 10 within 120 days since the closing date of accounting period.

The information is summary of company's annual business operations as defined in Annex 10 and financial statements, as defined in Paragraph 2 of this Article, which are audited by external auditors and approved by LSECO.

### **Article 12: Urgent Reporting by Securities Issuance Companies**

Securities issuance companies shall report immediately, as defined in Article 9 of Decision on Disclosure and Report on Additional Information to LSECO in the following events:

1. The company has been seriously damaged by force majeure events, natural disasters, economic situations and others;
2. An event happening or might happen, which affects rights and interests of shareholders, or decisions of investors in investment or change in securities prices of the securities company;
3. Change in objective or nature of business operations partially or wholly;
4. The company commissions signed the contract with other party in management of the company partially or wholly;
5. Merger, dissolution, sale or transfer of operations partially or wholly.

## **Part V**

### **Reporting by Audit Firms and Auditors**

#### **Article 13: Regular Reporting by Audit Firms and Auditors**

Audit firms shall report annually on a regular basis as defined in Annex 11 within 90 days since the closing date of accounting period.

The information is summary of company's business operations of the firm for the whole year and financial statements audited by external auditors, consisting of:

1. Balance sheet;
2. Income Statement;
3. Statement of Cash Flow;
4. Statement of Change in Equity;
5. Explanatory Notes on accounting principles and methods applied and other information.

#### **Article 14: Urgent Reporting by Audit Firms and Auditors**

Audit firms and auditors shall report immediately to LSECO in the occurrence of the following events:

1. In fulfilling duties by auditors, there is discovery of non-compliance with regulations, laws concerned or by-law of audited company and related to the business operations of securities issuance companies, securities companies and Securities Exchange;
2. In reviewing or auditing, if auditors found out that the audited company made up inaccurate financial statements quarterly, six-monthly, annually or for a particular accounting period such as:
  - 2.1 Frauds and mistakes impacting on decision of investors in securities or stakeholders;
  - 2.2 Damages or damages may occur with the value from 5% of total value of asset of securities issuance companies;
  - 2.3 Change in assets, which seems to be unusual;
  - 2.4 Asset value of securities issuance companies is insufficient to ensure the payment of debts to creditors;
  - 2.5 Depreciation of registered capital.
3. The audit firm enters into a contract to review or audits, listed companies, securities companies, Securities Exchange and the companies preparing for securities issuing and listing in Securities Exchange;
4. The audit firm and auditors terminate or have been terminated the audit contract with listed companies, securities companies, Securities Exchange and companies preparing for share issuing and listing in Securities Exchange;
5. The audit firm and auditors terminate accounting and auditing services in securities field.

## **Part VI**

### **Policy Towards Outstanding Performers and Measures against Violators**

#### **Article 15. Policy towards Outstanding Performers**

Target reporting group with outstanding implementation of this Regulation shall be rewarded with a Reward Certificate or other policies according to specific regulations.

#### **Article 16. Measures against Violators**

Target reporting group violating this Regulation shall be warned, fined, suspended or their securities operations shall be terminated, the operation license revoked, and they shall be prosecuted depending on severity of offences from case to case.



## **Part VII Final Provisions**

### **Article 17. Implementation**

Securities Exchange, securities companies, securities issuance companies or listed companies, audit firms, auditors and other relevant parties must be aware off and strictly implement this Regulation.

### **Article 18: Effectiveness**

This Regulation is effective since the promulgation date by the President of Lao Securities and Securities Exchange Commission.

**Secretary General of Lao Securities and  
Exchange Commission Office**

**Vathana Dalaloy**

## Codes for Forms

### Daily Report by Securities Exchange

(Electronic Reporting)

Menu Code	Contents	Contents in English
4002		Current price of multiple issue
4003		Trade of issue
4004		Price trend of issue
4011		Daily trend of industry
4022		Trade summary by stock
4025		Ranking by remaining order
1808		Trade by investor
6204		Inquiry settlement summary
4028		Inquiry of corporate information
Foreigner Foreign Limit Management		
5205		Holding list by stock
5206		Holding list by details
5207		Over holding limit details
5208		List of trading
5209		Change of foreign investment
Foreigner Investment Status		
5301		Summary of holding limit

5302		Holding information by date
5303		Trade ranking history
5304		Holding details by stock
5305		Trade by stock

LAO PEOPLE'S DEMOCRATIC REPUBLIC

PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Lao Securities Exchange

No. /LSX

Vientiane Capital,

**Structure of**

**Report on Operations of LSX**

**For the week....., month.....year.....and weekly work plan for the**

**week.....month....year.....**

**I. Operation Situation of Securities Exchange for this week**

1. **Ideology**
2. **Organization and Human Resource Development**
3. **Outstanding Activities**
4. **Technical Work**

**4.1 Legislation**

**4.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

**4.3 Listing and Disclosure**

**4.4 Securities Trading of LSX**

**4.4.1 Situation of improvement on service or securities trading mechanism**

**4.4.2 Situation of share trading**

- Assessment of overall trading situation at LSX (overall situation, trading value, number of shares....., lowest-highest trading day, reasons for increasing or decreasing,

situations before and after mechanism improvement.....or policy making or change in policy related to securities trading or securities issuance company.....).

- Detailed explanation of BCEL shares.

- Detailed explanation of EDL-GEN shares.

- Other shares....

#### **4.4.3 Trade monitoring**

#### **4.5 Depository, Settlement and Securities Transfer Centers**

#### **4.6 International Relations**

#### **4.7 Advocacy**

#### **4.8 IT**

#### **4.9 Other activities**

### **5. Security Protection**

### **6. Activities of Mass Organizations and Movements**

### **7. Facilitating Factors and Incomplete Factors**

#### **7.1 Facilitating Factors**

#### **7.2 Incomplete Factors**

## **II. Work Plan for Next Week**

### **1. Ideology**

### **2. Organization and Human Resource Development**

### **3. Technical Work**

#### **3.1 Legislation**

#### **3.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

#### **3.3 Listing and Disclosure**

**3.4 Securities Trading of LSX**

(Improvement on service or securities trading mechanism.....)

**3.5 Depository, Settlement and Securities Transfer Centers**

**3.6 International Relations**

**3.7 Advocacy**

**3.8 IT**

**3.9 Other activities**

**4. Security Protection**

**5. Activities of Mass Organizations and Movements**

This report is made to be a reference for work implementation.

**President and Executive Director of LSX**

## **Attachments:**

### **1.Tables:**

- Total trade value, average;
- Number of shares;
- Number of investor accounts.

### **2. Charts:**

- Securities Exchange Indexes;
- Volume of share trading and trade value;
- Trade value of foreign investors;
- Number of investors;
- Value of Securities Exchange;
- Price of each share.

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Lao Securities Exchange

No. /LSX

Vientiane Capital,

**Structure of**

**Report on Operations of LSX**

**For the month.....year.....and monthly work plan for the month.....year.....**

**I. Operation Situation of Securities Exchange for This Month**

**8. Ideology**

**9. Organization and Human Resource Development**

**10. Outstanding Activities**

**11. Technical Work**

**4.1 Legislation**

**4.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

**4.3 Listing and Disclosure**

**4.4 Securities Trading of LSX**

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#### **4.6 International Relations**

#### **4.7 Advocacy**

#### **4.8 IT**

#### **4.9 Other activities**

### **12. Security Protection**

### **13. Activities of Mass Organizations and Movements**

### **14. Facilitating Factors and Incomplete Factors**

#### **7.1 Facilitating Factors**

#### **7.2 Incomplete Factors**

## **II. Work Plan for Next Month**

### **6. Ideology**

### **7. Organization and Human Resource Development**

### **8. Technical work**

#### **3.1 Legislation**

#### **3.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

#### **3.3 Listing and Disclosure**

**3.4 Securities Trading of LSX**

(Improvement on service or securities trading mechanism.....)

**3.5 Depository, Settlement and Securities Transfer Centers**

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Lao Securities Exchange

No. /LSX

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**Structure of**

**Report on Operations of LSX**

**For the quarter.....year.....and quarterly work plan for quarter.....year.....**

**I. Operation Situation of Securities Exchange for This Quarter**

**15. Ideology**

**16. Organization and Human Resource Development**

**17. Outstanding Activities**

**18. Technical Work**

**4.1 Legislation**

**4.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

**4.3 Listing and Disclosure**

**4.4 Securities Trading of LSX**

**4.4.1 Situation of improvement on service or securities trading mechanism**

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#### **4.6 International Relations**

#### **4.7 Advocacy**

#### **4.8 IT**

#### **4.9 Other activities**

### **19. Security Protection**

### **20. Activities of Mass Organizations and Movements**

### **21. Facilitating Factors and Incomplete Factors**

#### **7.1 Facilitating Factors**

#### **7.2 Incomplete Factors**

## **II. Work Plan for Next Month**

### **11. Ideology**

### **12. Organization and Human Resource Development**

### **13. Technical work**

#### **3.1 Legislation**

#### **3.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

#### **3.3 Listing and Disclosure**

**3.4 Securities Trading of LSX**

(Improvement on service or securities trading mechanism.....)

**3.5 Depository, Settlement and Securities Transfer Centers**

**3.6 International Relations**

**3.7 Advocacy**

**3.8 IT**

**3.9 Other activities**

**14. Security Protection**

**15. Activities of Mass Organizations and Movements**

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PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Lao Securities Exchange

No. /LSX

Vientiane Capital,

**Structure of**

**Report on Operations of LSX**

**For the first 6 months and work plan for the last six months**

**I. Operation Situation of Securities Exchange for the First 6 Months**

**22. Ideology**

**23. Organization and Human Resource Development**

**24. Outstanding Activities**

**25. Technical Work**

**4.1 Legislation**

**4.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

**4.3 Listing and Disclosure**

**4.4 Securities Trading of LSX**

**4.4.1 Situation of improvement on service or securities trading mechanism**

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#### **4.6 International Relations**

#### **4.7 Advocacy**

#### **4.8 IT**

#### **4.9 Other activities**

### **26. Security Protection**

### **27. Activities of Mass Organizations and Movements**

### **28. Facilitating Factors and Incomplete Factors**

#### **7.1 Facilitating Factors**

#### **7.2 Incomplete Factors**

## **II. Work Plan for Next Month**

### **16. Ideology**

### **17. Organization and Human Resource Development**

### **18. Technical work**

#### **3.1 Legislation**

#### **3.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

#### **3.3 Listing and Disclosure**

**3.4 Securities Trading of LSX**

(Improvement on service or securities trading mechanism.....)

**3.5 Depository, Settlement and Securities Transfer Centers**

**3.6 International Relations**

**3.7 Advocacy**

**3.8 IT**

**3.9 Other activities**

**19. Security Protection**

**20. Activities of Mass Organizations and Movements**

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PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Lao Securities Exchange

No. /LSX

Vientiane Capital,

**Structure of**

**Report on Operations of LSX**

**For the year..... and work plan for the year.....**

**I. Operation Situation of Securities Exchange for a Year**

**29. Ideology**

**30. Organization and Human Resource Development**

**31. Outstanding Activities**

**32. Technical Work**

**4.1 Legislation**

**4.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

**4.3 Listing and Disclosure**

**4.4 Securities Trading of LSX**

**4.4.1 Situation of improvement on service or securities trading mechanism**

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#### **4.7 Advocacy**

#### **4.8 IT**

#### **4.9 Other activities**

### **33. Security Protection**

### **34. Activities of Mass Organizations and Movements**

### **35. Facilitating Factors and Incomplete Factors**

#### **7.1 Facilitating Factors**

#### **7.2 Incomplete Factors**

## **II. Work Plan for Next Month**

### **21. Ideology**

### **22. Organization and Human Resource Development**

### **23. Technical work**

#### **3.1 Legislation**

#### **3.2 Securities Exchange Members and Settlement-Payment Risk Prevention Fund**

#### **3.3 Listing and Disclosure**

**3.4 Securities Trading of LSX**

(Improvement on service or securities trading mechanism.....)

**3.5 Depository, Settlement and Securities Transfer Centers**

**3.6 International Relations**

**3.7 Advocacy**

**3.8 IT**

**3.9 Other activities**

**24. Security Protection**

**25. Activities of Mass Organizations and Movements**

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**President and Executive Director of LSX**

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- Volume of share trading and trade value;
- Trade value of foreign investors;
- Number of investors;
- Value of Securities Exchange;
- Price of each share.

## Annex 7

### Reporting Forms

No.	Items (in Lao)	Items (in English)
1		List of all accounts (active and non-active accounts)
2		List of all active accounts (BECL+ EDL-GEN)
3		List all new opening accounts
4		List of all accounts (canceling orders more than 3 times/day)
5		List of all securities companies' accounts
6		List of all closing accounts
7		List of all securities companies' staff's accounts
8		Financial ratio
9		Reports on business operations of securities companies

Remark: Securities companies shall submit this form electronically.



LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Form	1
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Topic:	List of all accounts (active and non-active accounts)
Securities Company:	
Investor Type:	All
Customer Type:	All
Issue Name:	BECL & EDL-GEN
Period:	

No	Acc. No	Open Acc. Date	Full Name	Bank Acc.	ID (LSX)	ID Card/ Passport	Nationality	Customer Type	Investor Type	Issue Name	Buy Order Quant.	Cancel Buy Quant.	Buy Executed Quant.	Sell Order Quant.	Sell Order Cancel	Sell Executed Quant	Securities Balance	Withdrawable Amount

Total																		

LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Form	2
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Topic:	List of all active accounts (BECL+ EDL-GEN)
Securities Company:	
Investor Type:	All
Customer Type:	All
Issue Name/Share:	BECL+ EDL-GEN
Period:	

No	Acc. No	Open Acc. Date	Full Name	Bank Acc.	ID LSX	ID Card/Passport	Natio nality	Custo mer Type	Inve stor Type	Issue Name	Buy Order Quant.	Cancel Buy Quant.	Buy Execut ed Quant.	Sell Order Quant.	Sell Order Cancel	Sell Execu ted Quant	Securities Balance	With- draw- able Amount

Total																						

LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Form	3
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Topic:	List of all opening accounts
Securities Company:	
Investor Type:	All
Customer Type:	All
Period:	

No.	Open Account Date	Account Name	Full Name	Bank Account	ID(LSX)	ID Card/ Passport	Nationality	Customer Type	Investor Type

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Form	4
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Topic:	List of all accounts (cancel more than 3 times/day)
Securities Company:	
Investor Type:	All
Customer Type:	All
Issue Name/Share:	All
Period:	

Remarks: In the Order Type cell, there must be shown the both orders: Original and Cancel Order  
(see exmaples below):

No	Date	Acc. Name	Acc. No.	Securities Balance	Order Type	Sell/Buy	Order Time	Issue Name	Order Quantity	Order Price	Broker Id	Trader ID
1	15/5/2011	Mina Silithone	12345632	20,000	Original Order	Sell	10:35:40	BCEL	10,000	8,500	(Full in the broker ID as	(Name of Broker)
2	15/5/2011	Mina Silithone	12345632	?	Cancel Order	Sell	11:45:01	BCEL	10,000	8,500	SECO issue for approved broker)	(Name of Broker)
Total												

LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Form	5
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Topic:	List of securities company's accounts
Securities Company:	
Period:	

No	Name of Portfolio	Acc. No.	Open Acc. Date	ID/ Passport	Withdraw able Amount	Issue Name	Buy Order Quantity	Cancel Buy Quantity	Buy Executed Quantity	Sell Order Quantity	Sell Buy Quantity	Sell Executed Quantity	Securities Balance
1	Dealer					EDL-GEN							
						BECL							
2	Underwriter												
3	Market Maker												
Total													

LAO PEOPLE'S DEMOCRATIC REPUBLIC  
PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Form	6
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Topic:	List of closing date
Securities Company:	
Investor Type:	All
Customer Type:	All
Period:	

No.	Open Account Date	Account Name	Full Name	Bank Account	ID(LSX)	ID Card/ Passport	Nationality	Customer Type	Investor Type	Closing Date
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										

15																
16																
17																
Total																

LAO PEOPLE'S DEMOCRATIC REPUBLIC

PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Report Form for Securities Trading by Securities Company's Employees

Form	7
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Securities Company' Name:.....

Business License Number:.....

For :.....

No	Acc. No	Open Acc. Date	Full Name	Bank Acc.	ID LSX	ID Card Passport	Nationality	Issue Name	Buy Order Quant	Cancel Buy Quant	Buy Executed Quant.	Sell Order Quant	Sell Order Cancel	Sell Executed Quant.	Securities Balance	Withdrawable Amount
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
Total																

LAO PEOPLE’S DEMOCRATIC REPUBLIC

PEACE INDEPENDENCE DEMOCRACY UNITY PROSPERITY

Form	9
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Report on Business Operation of Securities Company

Securities Company’ Name:.....

For:.....

**I. Organizational Structure.**

**II. Business Operation Situation.**

**1. Brokerage Business Operation.**

**2. Dealer Business Operation.**

**3. Underwriter Business Operation.**

3.1 Overall business operations

3.2 Number of underwriter contracts

3.3 Underwriter forms

3.4 Names of securities underwritten

3.5 Numbers of shares underwritten



3.6 Value of shares underwritten

**4. Securities Financial Advisors.**

4.1 Overall business operations

4.2 Total numbers of contracts, starting and ending dates of each contract.

**5. Corporation with Other Parties, Both National and International Parties.**

**6. Information on Changes and Development of IT system.**

**III. Business Operation Development Plan.**

**IV. Suggestions of Securities Company.**

Vientiane Capital, Date.....

Reporter

**Quarterly Report**

**Company:.....**

**For the quarter ended on:.....**

## **Quarterly Report Form for Securities Issuance Company**

### **Part I: Information to be Reported Quarterly**

#### **1. Information on the securities issuance company**

- Brief background of the company
- Organizational Structure

#### **2. Business operations and performance**

#### **3. Use of fund mobilized through share issuance**

#### **4. Financial Statements**

#### **5. Other relevant information (if any)**

### **Part II: Information accuracy affirmation**

- Director
- Chief of Accountant
- Head of Internal Audit Unit

#### **❖ Annexes**

- Quarterly financial statements; (Certified by Head of Internal Audit Unit).
- Other annexes (if any)

**First 6-Month Report**

**Company:.....**

**The first 6 months ended on:.....**

**First 6-Month Report Form  
for Securities Issuance Company**

**Part I: Information to be Reported for the First 6 Months**

**1. Information on the securities issuance company**

- Brief background of the company
- Organizational Structure

**2. Business Operations and Performance**

**3. Use of Fund Mobilized through Share Issuance**

**4. Financial Statements**

**5. Other Relevant Information (if any)**

**Part II: Information Accuracy Affirmation**

- Director
- Chief of Accountant
- Head of Internal Audit Unit

**❖ Annexes**

- Financial statements for the first 6 months; (Reviewed and commented by external auditors).
- Other annexes (if any)

**Annex 10**

## **Annual Report**

**Company:.....**

**The year ended on:.....**

**Annual Report Form**  
**for Securities Issuance Company**

**Part I: Information to be Reported for a Year**

- 1. Information on the securities-issuing company**
  - Brief background of the company
- 2. Business Operations and Performance**
- 3. Structure of Equity and Shareholders**
- 4. Organizational Structure and Management**
- 5. Internal Control**
- 6. Summary on the Use of Fund Mobilized through Share Issuance**
- 7. Business Plan**
- 8. Financial Statements**
- 9. Other Relevant Information (if any)**

**Part II: Information Accuracy Affirmation**

- Director

- Chief of Accountant
- Head of Internal Audit Unit

❖ **Annexes**

- Financial statements; (Reviewed and commented by external auditors).
- Other annexes (if any)

**Annex 11**

**Annual Report**

**Company:.....**

**The year ended on:.....**



**Annual Report Form  
for Audit Firm**

**Part I: Information to be Reported for a Year**

**1. Information on the Firm**

- Brief background of the company;
- Organizational structure, personnel at each level;
- Membership of professional associations;
- List of clients of auditing service.

**2. Business Operations and Performance**

**3. Financial Statements**

**4. Other Relevant Information (if any)**

**Part II: Information Accuracy Affirmation**

- Director
- Chief of Accountant

❖ **Annexes**

- Financial statements; (Reviewed and commented by external auditors).
- Other annexes (if any)