

Featured Hotshot Courses

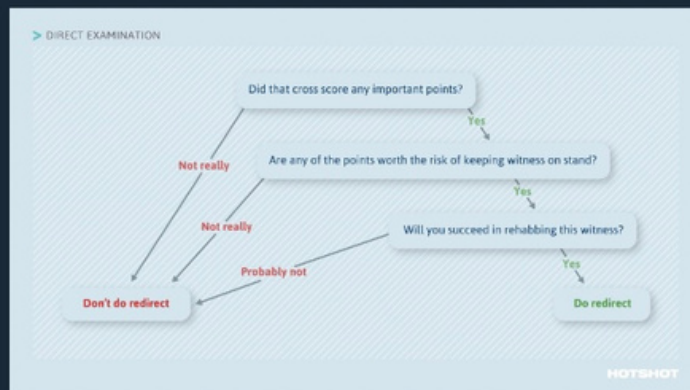
Corporate

Life Cycle of a Corporation



Litigation

Direct Examination



Business

Financial Concepts in Capital Markets Practice

> FINANCIAL CONCEPTS IN CAPITAL MARKETS PRACTICE

SECURITIES ACT OF 1933

DISCLOSURE REQUIREMENTS FOR US PUBLIC OFFERINGS

- Annual audited financial statements
 - Balance sheet (2 most recent financial years)
 - Income statement, cash flow statement and statement of shareholders' equity (3 most recent financial years)
 - Audit report prepared by the company's independent auditors
- Interim unaudited financial statements
 - Required to cover the 3/6/9-month period following the most recent audited financial statements ("stub period")

SEC. 3. [1701] (c) Disclosures.—When used in this title, unless the context otherwise requires:

(1) The term "security" means any note, stock, treasury stock, security future, security-based swap, bond, debenture, evidence of indebtedness, certificate of interest or participation in any profit-sharing agreement, collateral-trust certificate, prepayment certificate or subscription, transferable share

HOTSHOT

EXPLORE ALL TOPICS