

## Historical Financial Statements

Evaluating the financial strength of parties upon which the transaction will depend (primary investors, guarantors, key contractors or off-takers) is an important part of DFC's evaluation. For each such party, please provide financial statements, preferably prepared in accordance with U.S. Generally Accepted Accounting Principles ("U.S. GAAP") or International Financial Reporting Standards ("IFRS"). Financial Statements must be prepared in English or accompanied by a certified English translation. Listed below are the types of financial statements that should be submitted for each type of entity:

- For a public corporation:
  - 10K or equivalent (most recent 3 years)
  - 10Q or equivalent (most recent quarter)
- For a private corporation:
  - Annual Financial Statement (preferably audited; most recent 3 years)
  - Quarterly Financial Statement (most recent quarter)
  - Tax Return (most recent 3 years)
- For a partnership:
  - Annual Financial Statement (preferably audited; most recent 3 years)
  - General Partner information, including (i) current signed Statement of Net Worth (assets, liabilities, net worth) and (ii) ownership
- For an individual:
  - Current Signed Personal Financial Statement (assets, liabilities, net worth)
    - [DFC Form-005 Personal Financial Statement \(fillable PDF\)](#)
  - Tax Return (most recent 3 years)