**Financial Due Diligence List**

1. **Finance：**

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| 1 | Financial Statements | 1. Please provide audited Financial Statements（balance sheet, income statement and cash flow） for 2015, 2016 and 2017 Sep, and assets (inventory, tangible asset, intangible asset, Account receivable) and liability (bank loan) breakdown as end of 2017 Sep. 2. All the bank statements and bank reconciliations as at 30 Sep 2017. 3. Breakdown and ageing report of trade receivables/ trade payables as at the end of each historical periods. 4. List of bank loans liabilities as at 30 Sep 2017 (if applicable) and provide the corresponding loan contracts |  |

1. **Organization and management:**

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| 1 | Company history | 1. Please specify company development milestones |  |
| 2 | Entity structure and shareholder info. | 1. Please specify the company structure, shareholder structure and investment percentage, major shareholder agreement info. Copy of the incorporation documents of the company and its subsidiaries. |  |
| 3 | Management | 1. Core management team: background, experience 2. The employment list of all staff, including name, age , position, etc |  |

1. **Business and Products：**

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| 1. | Business models | 1. Please explain business models of XX 2. Please give the breakdown of revenue and margins by product type and brands in recent 3 years 3. Please give the summary sheet of PV & UV, MAU, DAU, deal orders quantity and total amount in 3 years per month 4. User repurchase rate in 3 years per month, please give the figure as details as possible. |  |
| 2 | Marketing | Please explain target clients type and major marketing/sales methods |  |
| 3 | Supply Chain Management | Please explain current supplier info, especially top 10 suppliers |  |

1. **Industry and market analysis**

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| 1 | Market analysis | 1. Please explain RUS’s market size, market segment, current development stage, growth drives, growth potential and threats  2. Please explain the rationale of the company’s expanding strategy (such as products type and style change or not, sales channels , supplier choose, transportation, pricing， branding promotion，location choose, etc. ) |  |