

SECURITIES AND EXCHANGE COMMISSION

SEC FORM 17-C

CURRENT REPORT UNDER SECTION 17 OF THE SECURITIES REGULATION CODE AND SRC RULE 17.2(c) THEREUNDER

1. Date of Report (Date of earliest event reported)
Sep 10, 2015
2. SEC Identification Number
PW-998
3. BIR Tax Identification No.
000-410-269
4. Exact name of issuer as specified in its charter
MACAY HOLDINGS, INC.
5. Province, country or other jurisdiction of incorporation
Philippines
6. Industry Classification Code(SEC Use Only)
7. Address of principal office
137 Yakal Street, San Antonio Village, Makati City
Postal Code
1203
8. Issuer's telephone number, including area code
893-0733
9. Former name or former address, if changed since last report
MAYBANK ATR KIM ENG FINANCIAL CORPORATION
10. Securities registered pursuant to Sections 8 and 12 of the SRC or Sections 4 and 8 of the RSA

Title of Each Class	Number of Shares of Common Stock Outstanding and Amount of Debt Outstanding
Common	1,068,393,223

11. Indicate the item numbers reported herein
N/A

The Exchange does not warrant and holds no responsibility for the veracity of the facts and representations contained in all corporate disclosures, including financial reports. All data contained herein are prepared and submitted by the disclosing party to the Exchange, and are disseminated solely for purposes of information. Any questions on the data contained herein should be addressed directly to the Corporate Information Officer of the disclosing party.



Macay Holdings, Inc.

MACAY

PSE Disclosure Form 4-30 - Material Information/Transactions
References: SRC Rule 17 (SEC Form 17-C) and
Sections 4.1 and 4.4 of the Revised Disclosure Rules

Subject of the Disclosure

The Corporation signs Zest-O's Letter of Undertaking

Background/Description of the Disclosure

The Corporation signed the letter of undertaking set forth by Zest-O Corporation ("Zest-O") that details the guidelines which will govern the product strategies and development efforts of both the Corporation and Zest-O given that that the principal shareholder of both the Corporation and Zest-O is the same.

Some of the guidelines are as follows:

- Zest-O shall not obstruct, impede or otherwise prevent or delay Macay's development of any food and beverage product that will compete, directly or indirectly, against those produced or distributed by Zest-O at any time, and whether such developments stem from Macay's research and development efforts or from mergers, acquisitions, joint ventures, licensing, distribution or other similar arrangements with third parties, or otherwise;
- Zest-O shall ensure that any assignment, sale, or transfer of intellectual property rights, real property assets, production equipment and facilities, and/or the provision of any product development, marketing and distribution services to the Corporation by Zest-O shall be undertaken on a transparent and arm's-length basis;
- The Corporation shall have a right of first refusal ("ROFR") to engage in any activity involving any and all future food and beverage product development opportunities, whether initially presented to the Corporation or Zest-O, in any jurisdiction, that may arise from mergers, acquisitions, joint ventures, licensing, distribution or other similar arrangements with third parties;
- The Corporation shall have a ROFR ("CSD ROFR") to acquire, in whole or in part, Zest-O's carbonated soft drinks ("CSD Products"), covering (i) Zest-O's existing products such as fruit soda, root beer, and cola, (ii) Zest-O's CSD Products, product variants and/or extensions under development as of the date of this letter and (iii) any planned or future CSD product that Zest-O may develop and/or launch; and should Macay exercise such CSD ROFR, it is understood that Zest-O shall not develop, launch or offer, at any time in the future, any CSD product without Macay's prior consent, which may be withheld at the Corporation's discretion; and
- To avoid duplication of development efforts and conflict-of-interest situations, the Corporation shall be given priority to develop (i) any CSD product contemplated by both the Corporation and Zest-O, and (ii) any product other than the Zesto Products, and Zest-O will not develop any products that compete with the products developed by the Corporation.

Other Relevant Information

N/A

Filed on behalf by:

Name	Nicole Jayme
Designation	Investor Relations Officer

