

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. JANUARY 30, 2014
Date of Report (Date of earliest event reported)
2. SEC Identification Number PW998 3. BIR Tax Identification No. 000-410-269
4. MAYBANK ATR KIM ENG FINANCIAL CORPORATION
Exact name of issuer as specified in its charter
5. PHILIPPINES
Only)
Province, country or other jurisdiction of incorporation
6. (SEC Use Only)
Industry Classification Code:
7. c/o 137 YAKAL STREET, SAN ANTONIO VILLAGE, MAKATI CITY
1203
Address of principal office Postal Code
8. (02) 8128050
Issuer's telephone number, including area code
9. NOT APPLICABLE
Former name or former address, if changed since last report
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 Stock	1,068,393,223
Debt Outstanding	-

* As of January 30, 2014

11. Indicate the item numbers reported herein: ITEM NO. 9

Submission of Comprehensive Corporate Disclosure to the PSE. Please see attached.

SIGNATURES

Pursuant to the requirements of the Securities Regulation Code, the issuer has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Maybank ATR Kim Eng Financial Corporation
Issuer

03 February 2014
Date



MAILA ROBERTA A. PADPAD-BANAAG
Corporate Secretary

03 February 2014

**SECURITIES AND EXCHANGE COMMISSION
MARKETS AND SECURITIES REGULATION DEPARTMENT**

Edsa corner Ortigas Avenue,
Mandaluyong City

Attention: DIR. VICENTE GRACIANO P. FELIZMENIO, JR.
Director, Markets and Securities Regulation Department

**THE PHILIPPINE STOCK EXCHANGE, INC.
DISCLOSURE DEPARTMENT**

3RD Floor, PSE Plaza, Ayala Traingle,
Ayala Avenue, Makati City

Attention: MS. JANET A. ENCARNACION
Head – Disclosure Department

Gentlemen:

Further to our disclosure on 27 December 2013, please find below additional information based on the Guidelines on Comprehensive Corporate Disclosure found as Annex A of the Rules on Backdoor Listing of the Philippine Stock Exchange:

a. Copies of all agreements duly executed that are relevant to the transaction

The Asset Purchase Agreement dated 30 January 2014 by and between ARC Refreshments Corporation ("ARC") and Asiawide Refreshments Corporation ("Asiawide") and the Asset Purchase Agreement by and between ARC Refreshments Corporation and Mega Asia Bottling Corporation ("Mega") are attached herein.

b. Nature and description of the proposed transaction, including timetable for implementation and related regulatory requirements

ARC shall have the following transactions with Mega and Asiawide :

- (i.) ARC purchase of substantially all of the machinery and equipment of Mega that are being used in the manufacture and bottling of carbonated beverages;
- (ii.) ARC acquisition of substantially all of the machinery and equipment of Asiawide that are being used in the manufacture and bottling of carbonated beverages;

- (iii.) The assignment to ARC of of certain assets of Asiawide such as accounts receivables, bottles and shells, inventory and other assets and the assumption by ARC of certain liabilities of Asiawide including accounts payables and short term loans.

c. Reason/purpose of the transaction, including benefits to the listed issuer

The abovementioned transactions are in line with the objective of the shareholders to transform MAKE from a dormant company with no operations into a holding company containing active and profitable businesses engaged in the manufacture, sales, and distribution of carbonated beverages and other consumer products.

d. Aggregate value of the transaction, and how payment will be made

ARC will pay a total amount of Php 580,864,322.74 to Mega for the acquisition of its fixed assets.

ARC will pay a net amount of Php911,740,620.96 for the purchase of Asiawide's fixed assets, inventory, bottles and other assets and the assumption of certain liabilities.

Payment to the Sellers will be made in cash as soon as practicable and no later than 10 business days from the date of execution of the agreements.

e. The basis upon which the consideration or the issue value was determined

The consideration for the purchase of machinery and equipment of Mega is based on the net book value ("NBV") of said machinery and equipment as of September 30, 2013. In addition, ARC and Mega have agreed that all machinery and equipment acquired by Mega within the period October 1, 2013 to January 31, 2014 shall likewise be acquired by ARC.

The consideration for the purchase of machinery and equipment of Asiawide is based on the net book value ("NBV") of said machinery and equipment as of September 30, 2013. The consideration for the transfer of Asiawide's accounts receivables, inventory, bottles and shells and other assets net of assumed liabilities is based on the book values of the foregoing items as of September 30, 2013.

The parties have agreed that the acquisition will also include any and all additional machinery and equipment, inventory, accounts receivable, prepaid expenses and other assets arising over the period October 1, 2013 to January 31, 2014. The consideration for the foregoing will be computed net of any additions to the assumed liabilities arising from the normal course of business over the period October 1, 2013 to January 31, 2014.

f. For cash considerations, the detailed work program of the application of proceeds, the corresponding timetable for disbursements, etc.

Not applicable

- g. The listed company must present a statement of active business pursuits and objectives which details the steps undertaken and proposed to be undertaken by the issuer**

ARC shall now be engaged in the manufacture, bottling, sales and distribution of carbonated and other beverages. Any future expansion plans shall be disclosed at the appropriate time.

- h. Effects in the listed company before and after the transaction on ACS, change in nature of business, change in name, change in board of directors and officers, organizational structure, capital structure, etc.**

The acquisition of the abovementioned assets of Mega and Asiawide will have no effect on the nature of the business and capital structure of MAKE.

As previously disclosed, MAKE has submitted for approval of the Stockholders, thru written assent of stockholders representing at least two-thirds (2/3) of the outstanding capital stock, the proposed amendments on the Articles of Incorporation and By-laws, including the change of its corporate name to Macay Holdings, Inc. The written assent of the stockholders representing at least two-thirds (2/3) of the outstanding capital stock was secured by MAKE on 23 December 2013. On 27 January 2014, MAKE has secured the approval of the Securities and Exchange Commission ("SEC") for the aforementioned amendments in the Articles of Incorporation and By-laws.

- i. Additional information on articles of incorporation, major projects and investments, capital structure, organizational structure, board of directors, principal officers, and major stockholders, AFS for last three years, other relevant information**

Please see item h above.

- j. Information of the Unlisted Company/ies**

- a. Mega Asia Bottling Corporation is a domestic corporation duly existing and constituted under the laws of the Philippines with principal office address at Brgy. Calulut, San Fernando, Pampanga. Mega is engaged in the manufacture of bottles, jars, jugs, crates, and lids of all kinds.

With an authorized capital of Ten Million Pesos (Php10,000,000.00), divided into 100,000 shares with a par value of Php100.00 per share, Mega's entire authorized capital has been fully subscribed and paid for by its stockholders/directors.

Stockholders/Directors/Principal Officers

Name	Position
Alfredo M. Yao	Stockholder/Director
Armando M. Yao	Stockholder/Chairman/President

Jeffrey S. Yao	Stockholder/Director/Corporate Secretary
Leticia M. Yao	Stockholder/Director
Carolyn S. Yao	Stockholder/Director/Treasurer

- b. Asiawide Refreshments Corporation is a domestic corporation duly existing and constituted under the laws of the Philippines with principal address at Solmac Building, No. 84 Dapitan St. corner Banawe St., Quezon City. Asiawide is engaged in the beverage business.

Asiawide has an authorized capital of One Billion Pesos (Php1,000,000,000.00), divided into 100,000,000 shares with a par value of Php10.00 per share. Out of the Php1 Billion authorized capital, Php475 Million worth of shares has been subscribed and Php343,750,000.00 has been paid for by the Stockholders.

Stockholders/Directors/Principal Officers

Name	Position
Alfredo M. Yao	Stockholder/Chairman
Armando M. Yao	Stockholder/Director
Jeffrey S. Yao	Stockholder/Director/Treasurer
Albert S. Toribio	Stockholder
Antonio I. Panajon	Stockholder/Director
Gerardo T. Garcia	Stockholder/Director/EVP-COO
Rinaldi C. Aves	Stockholder
Gary Paul R. Mindaña	Corporate Secretary

- c. ARC Refreshments Corporation is a domestic corporation duly existing and constituted under the laws of the Philippines with principal address at Solmac Building, No. 84 Dapitan St. corner Banawe St., Quezon City. ARC was incorporated on December 4, 2013 to engage in the manufacture, sale, bottling, distribution, and trading of beverages.

ARC Refreshments Corporation has an authorized capital of One Billion Pesos (Php1,000,000,000.00), divided into 1,000,000,000 shares with a par value of Php1.00 per share. Out of the Php1 Billion authorized capital, Php250 Million worth of shares has been subscribed and Php62,500,000.00 has been paid for by the Stockholders.

Stockholders/Directors/Principal Officers

Name	Position
Maybank ATR Kim Eng Financial Corporation	Stockholder
Alfredo M. Yao	Stockholder/Chairman/President
Armando M. Yao	Stockholder/Director
Carolyn S. Yao	Stockholder/Director
Jeffrey S. Yao	Stockholder/Director/Treasurer
Mary Grace S. Yao	Stockholder/Director
Albert S. Toribio	Stockholder/Director
Antonio I. Panajon	Stockholder/Director
Gerardo T. Garcia	Stockholder/Director

Rinaldi C. Aves	Stockholder/Director
Gary Paul R. Mindaña	Corporate Secretary

k. The interest which directors of the parties to the transaction have in the transaction

The interest/relationship of following directors of MAKE in Mega and/or Asiawide are as follows:

Name	Maybank ATR Kim Eng Financial Corp.	Mega Asia Corp	Asiawide Refreshment s Corp.	ARC Refreshment s Corp.
Alfredo M. Yao	Shareholder/ Director	Shareholder/ Director	Shareholder/ Director	Shareholder/ Chairman/ President
Armando M. Yao	Shareholder/ Director	Shareholder/ Director	Shareholder/ Director	Shareholder/ Director
Jeffrey S. Yao	Shareholder/ Director	Shareholder/ Director	Shareholder/ Director	Shareholder/ Director
Carolyn S. Yao	Shareholder/ Director	Shareholder/ Director	N/A	Shareholder/ Director
Mary Grace S. Yao	Shareholder/ Director	N/A	N/A	Shareholder/ Director
Leticia M. Yao	N/A	Shareholder/ Director	N/A	N/A
Gerardo T. Garcia	N/A	N/A	Shareholder/ Director	Shareholder/ Director
Rinaldi C. Aves	N/A	N/A	Shareholder/ Director	Shareholder/ Director
Antonio I. Panajon	Shareholder/ Director	N/A	Shareholder/ Director	Shareholder/ Director
Albert S. Toribio	Shareholder/ Director	N/A	Shareholder/ Director	Shareholder/ Director
Fernando R. Balatbat	Shareholder/ Director	N/A	N/A	N/A
Roberto A. Atendido	Shareholder/ Director	N/A	N/A	N/A
Jesus G. Gallegos, Jr.	Shareholder/ Independent Director	N/A	N/A	N/A
Roberto F. Anonas	Shareholder/ Independent Director	N/A	N/A	N/A

l. Statement as to the steps to be taken to safeguard interests of the shareholders

Not applicable

m. Other relevant information

Not applicable.

This submission is being made in compliance with the requirements of the Securities Regulation Code, its Implementing Rules and Regulations, and other applicable regulations.

Thank you.

Very truly yours,



Maila Robena A. Padpad-Banaag
Corporate Secretary