

SECURITIES AND FUTURES ACT  
(CHAPTER 289)

SECURITIES AND FUTURES (FINANCIAL AND MARGIN  
REQUIREMENTS FOR HOLDERS OF CAPITAL MARKETS  
SERVICES LICENCES) REGULATIONS (Rg 13)

REGULATION 27(1)(a), (3)(a), AND (9)(b) AND (e)

**STATEMENT OF ASSETS AND LIABILITIES**

FORM

**1**

Name of the holder of a capital markets services licence: \_\_\_\_\_

Statement of assets and liabilities as at: \_\_\_\_\_  
(dd/mm/yy)

	\$	\$
<b>SHAREHOLDERS' FUNDS/ NET HEAD OFFICE FUNDS</b>		
<i>Paid-up capital</i>		
(1) ordinary shares		_____
(2) preference shares	_____	
(a) irredeemable and cumulative	_____	
(b) irredeemable and non-cumulative	_____	
<i>Revaluation reserves<sup>1</sup></i>		_____
<i>Statutory reserves</i>		_____
<i>Unappropriated profit or loss</i>		_____
<i>Other reserves</i>		_____
<i>Net head office funds</i>		_____
<b>Total Shareholders' Funds or Net Head Office Funds</b>		=====

<b>LIABILITIES</b>		
<i>Current Liabilities</i>		
(1) Trade creditors for securities dealing		
(a) customers' margin accounts		_____
(b) open contracts		
(i) customers	_____	
(ii) clearing houses	_____	
(c) contra profits		_____
(d) securities sold under agreements to repurchase		_____

<sup>1</sup> "Revaluation Reserves" should only be used for fixed assets revaluation purposes.

	(e)	payable to customers in connection with assets or moneys received on account of the customers	_____	
	(i)	amount segregated in trust accounts	_____	
	(ii)	others	_____	_____
	(f)	other than the above		
	(i)	customers	_____	
	(ii)	clearing houses	_____	_____
(2)		Trade creditors for futures trading		
	(a)	payable to customers		
	(i)	brokers	_____	
	(ii)	others	_____	_____
	(b)	payable to clearing houses		_____
	(c)	other than the above		_____
(3)		Other trade creditors		_____
		Total trade creditors		=====
(4)		Bank loans		
	(a)	secured	_____	
	(b)	unsecured	_____	_____
(5)		Amount due to directors and connected persons		_____
(6)		Subordinated loans — maturity within one year		_____
(7)		Loans and advances from related corporations and associated persons		_____
(8)		Redeemable preference shares		_____
(9)		Other current liabilities		_____
		<b>Total Current Liabilities</b>		=====

***Non-Current Liabilities***

	(1)	Bank loans		
	(a)	secured	_____	
	(b)	unsecured	_____	_____
(2)		Deferred income tax		_____
(3)		Amount due to directors and connected persons		_____
(4)		Subordinated loans — maturity greater than one year		_____
(5)		Loans and advances from related corporations and associated persons		_____
(6)		Redeemable preference shares		_____
(7)		Other non-current liabilities		_____

*Total Non-Current Liabilities*

\_\_\_\_\_

**Total Current and Non-Current Liabilities**

\_\_\_\_\_

**Total Shareholders' Funds or Net Head Office  
Funds and Liabilities**

\_\_\_\_\_

**ASSETS**

*Current Assets*

(1) Trade debtors for securities dealing

(a) customers' margin accounts

\_\_\_\_\_

(b) open contracts

(i) customers

\_\_\_\_\_

(ii) clearing houses

\_\_\_\_\_

(c) shares awaiting for collection

\_\_\_\_\_

(d) shares delivered before receipt of  
payment

\_\_\_\_\_

(e) contra losses

\_\_\_\_\_

(f) securities bought under agreements to  
resell

\_\_\_\_\_

(g) other than the above

(i) customers

\_\_\_\_\_

(ii) clearing houses

\_\_\_\_\_

(2) Trade debtors for futures trading

(a) receivables from customers

(i) brokers

\_\_\_\_\_

(ii) others

\_\_\_\_\_

(b) receivables from and margin deposit  
with clearing houses

\_\_\_\_\_

(c) other than the above

\_\_\_\_\_

(3) Other trade debtors

\_\_\_\_\_

Total trade debtors

\_\_\_\_\_

Less: (a) Provision for contingency

\_\_\_\_\_

(b) Provision for bad and doubtful debts

\_\_\_\_\_

Net trade debtors

\_\_\_\_\_

(4) Securities (at fair value)

(a) amount segregated in trust accounts

\_\_\_\_\_

(b) amount held as trading stock

\_\_\_\_\_

(c) others

\_\_\_\_\_

(5)	Inventories (at fair value) of physical commodities		_____
(6)	Deposits with banks and cash balances		
	(a) amount segregated in trust accounts	_____	
	(b) corporation's own balances	_____	
	(c) others	_____	_____
(7)	Amount due from directors and connected persons		
	(a) secured	_____	
	(b) unsecured	_____	_____
(8)	Loans and advances to related corporations and associated persons		_____
(9)	Security deposit with clearing house		_____
(10)	Other current assets		
	(a) deposits	_____	
	(b) pre-payments	_____	
	(c) others	_____	_____
	<b>Total Current Assets</b>		=====
	<b>Non-Current Assets</b>		
(1)	Fixed assets (net of accumulated depreciation)		_____
(2)	Securities held as long term investments		
	(a) at cost	_____	
	(b) at fair value	_____	_____
(3)	Investments in subsidiaries and associated persons		_____
(4)	Goodwill and other intangible assets		_____
(5)	Other non-current assets		_____
	<b>Total Non-Current Assets</b>		=====
	<b>Total Current and Non-Current Assets</b>		=====
	<b>Net Underwriting Commitment</b>		=====

SEGREGATION REQUIREMENTS AND LOCATION OF SEGREGATED FUNDS

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<b>Segregation Requirements</b>	
1 Net ledger balances in accounts of customers	
2 Securities (at fair value) belonging to customers	
3 Net unrealised profit/(loss) in open contracts	
4 Net equity of customers (sum of items 1, 2 and 3)	
5 Add deficit accounts	
6 Amount required to be segregated (sum of items 4 and 5)	
<b>Location of Segregated Funds</b>	
7 Segregated cash on hand	
8 Deposited in segregated bank accounts	
9 Segregated securities deposited by customers	
10 Receivables from and margin deposits with clearing house	
11 Net equities with futures brokers	
12 Receivables from and margin deposits with other parties	
13 Investments in securities or other instruments	
14 Others (please specify)	
15 Total amount segregated (sum of items 7 to 14)	
16 Excess/(deficiency) funds in segregation (item 15 minus item 6)	

*Note:* Applicable only to a holder of a capital markets services licence for trading in futures contracts or leveraged foreign exchange trading.

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**SUPPLEMENTARY INFORMATION**

***Guarantees given in respect of:***

1	Subsidiaries and related corporations	_____	
2	Directors and its connected persons	_____	
3	Others (to specify if significant)	_____	

***Contingent Liabilities:***

1	Underwriting	_____	
	Less: the aggregate of amounts which the holder has sub-underwritten to, placed with, sold to or allotted to persons listed in paragraph 6(2) of the Third Schedule.	_____	_____
2	Sub-underwriting	_____	
	Less: the aggregate of amounts which the holder has sub-underwritten to, placed with, sold to or allotted to persons listed in paragraph 6(2) of the Third Schedule.	_____	_____
3	Others (to specify if significant)	_____	_____

***Capital Commitments:***

1	Within 1 year	_____	
2	Within 2-5 years	_____	
3	More than 5 years	_____	

***Value of Corporation's Assets Pledged***

1	For obligations of the corporation	_____	
2	For the benefit of third parties	_____	

*Note:* The above supplementary information shall accompany the Statement of Assets and Liabilities.

**STATEMENT BY HOLDER OF CAPITAL  
MARKETS SERVICES LICENCE**

This statement is submitted on behalf of **(Name of the licensee)** by **(Name of Director)**, who certifies that:

- (a) the above statement has, to the best of his knowledge and belief, been drawn up to comply with the requirements of the Securities and Futures Act (Cap. 289) and the requirements as may be prescribed or specified by the Authority, in particular, regulation 27(4) of the Securities and Futures (Financial and Margin Requirements for Holders of Capital Markets Services Licences) Regulations (Rg 13); and
- (b) the information contained in the above statement is to the best of his knowledge and belief true and correct.

Dated this (dd/mm/yy): \_\_\_\_\_