

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(9) (a)

**STATEMENT RELATING TO
THE ACCOUNTS OF A HOLDER
OF A CAPITAL MARKETS
SERVICES LICENCE**

FORM

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Name of the holder of a capital markets services licence: _____

1. The balance sheet and profit and loss account, including the notes thereto, are a true copy of the audited accounts of _____ (name of licensee) for the year ended _____ 20____, and the attached auditor's report is a true copy of the auditor's report thereon.
2. The accounts referred to in paragraph 1 have been drawn up in accordance with generally accepted accounting principles.
3. The following supplementary information is submitted in support of the attached balance sheet and profit and loss account.
4. Profit and loss account.

Previous year

Current Year

20__

20__

\$

\$

(1) Revenue –

(a) Brokerage and commission from:

(i) Securities business

(ii) Derivatives business

(b) Profit or loss from proprietary trading:

(i) Securities business

(ii) Derivatives business

(iii) Others

(c) Leveraged foreign exchange trading income ¹	_____	_____
(d) Underwriting commission	_____	_____
(e) Portfolio management fees ²	_____	_____
(f) Corporate finance fees	_____	_____
(g) Trustee and custodian fees	_____	_____
(h) Commission rebates	_____	_____
(i) Interest:		
(i) Securities financing	_____	_____
(ii) Others	_____	_____
(j) Dividend	_____	_____
(k) Other revenue (to specify if significant ³)	_____	_____
Total Revenue	=====	=====
(2) Less: Expenses -		
(a) Bad debts written off	_____	_____
(b) Provision for doubtful debts	_____	_____
(c) Diminution in the value of securities	_____	_____
(d) Brokerage and commission from:		
(i) Securities business	_____	_____
(ii) Derivatives business	_____	_____
(e) Interest expense	_____	_____
(f) Directors' remuneration	_____	_____
(g) Salaries and other employment costs (excluding directors' remuneration)	_____	_____
(h) Other expenses (to specify if significant ⁴)	_____	_____
Total Expenses	=====	=====

¹ Including profit or loss arising from this business activity.

² Including advisory fees relating to fund management activity.

³ Significant if amount is greater or equal to 5% of Total Revenue.

⁴ Significant if amount is greater or equal to 5% of Total Expenses.

Net profit before tax and extraordinary items (To provide details in 5)		
Less: Taxation	_____	_____
Net profit after tax but before extraordinary items	_____	_____
Extraordinary items (net of tax)	_____	_____
Net profit after tax and extraordinary items for the year	=====	=====

5. Supplementary information

(1) Total Funds under management	=====	=====
(2) Breakdown		
(a) (i) Institutional clients		_____
(ii) Individual clients ⁵		_____
Total ⁶		=====
(b) (i) Funds included under CPF Investment Schemes		
- CPF monies ⁷		_____
- Non-CPF monies ⁸		_____
(ii) Funds not included under CPF Investment Schemes		_____
Total ⁶		=====

⁵ Including unit trusts and high net worth individuals.

⁶ This amount should tally with current year's funds under investment management as reported in (1).

⁷ This amount refers to CPF monies that are invested in funds included under CPF Investment Schemes.

⁸ This amount includes, but is not limited to, cash and the contributions from Supplementary Retirement Schemes invested in funds included under CPF Investment Schemes.

(c) (i) Funds contracted and under discretionary management (includes related corporations) ⁹	
(ii) Funds contracted and under advisory service (includes related corporations) ¹⁰	
(iii) Funds contracted that are not managed or advised, but managed by another corporation (includes related corporations) ¹¹	
- By corporations located in Singapore	
- By corporations located outside Singapore	
Total ⁶	

**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; 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): _____

Note:

If any part of this report is qualified, a separate report giving details of such qualifications shall be submitted to the Authority together with the statements and forms referred to in regulation 27(8) and (9). Submission shall be made by personal delivery or by pre-paid post.

⁹ Refer to the management of funds where licensee has substantial input in the investment process and where it has the authority to make investment decisions. If the licensee manages a portion of the fund, include only the portion where the licensee has discretionary management responsibility.

¹⁰ Refer to the management of funds where the licensee acts in the capacity as an adviser and without the authority to make investment decisions.

¹¹ Refers to funds where management is sub-contracted to another corporation.