

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) AND (9)(b)

**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-mmm-yyyy)

*Note: Terms used in this form (e.g. securities) follow the definitions in the Securities and Futures Act (SFA) prior to 8 October 2018. The Securities and Futures (Amendment) Act 2017, effective 8 October 2018, amends the product and regulated activity definitions in the SFA. Licensees are required to use this form for submission of quarterly returns until the quarter ended 31 December 2018, and for submission of annual returns until the financial year ended 31 December 2018. For submission of quarterly and annual returns for periods ending after 31 December 2018, licensees are required to use the revised Form 1.*

|   | \$    | \$    |
|---|-------|-------|
| <b>SHAREHOLDERS' FUNDS/<br/>NET HEAD OFFICE FUNDS</b>     |       |       |
| <i>Paid-up capital</i>                                    |       |       |
| (1) ordinary shares                                       |       | _____ |
| (2) preference shares                                     | _____ | _____ |
| (a) paid-up irredeemable and cumulative                   | _____ | _____ |
| (b) paid- up irredeemable and non-cumulative              | _____ | _____ |
| <i>Revaluation reserves<sup>1</sup></i>                   |       | _____ |
| <i>Reserve fund</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> |       | _____ |

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

**LIABILITIES**

*Current Liabilities*

- (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 \_\_\_\_\_
  - (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) amount segregated in trust accounts \_\_\_\_\_
    - (ii) brokers \_\_\_\_\_
    - (iii) others \_\_\_\_\_
  - (b) payable to clearing houses \_\_\_\_\_
  - (c) other than the above \_\_\_\_\_
- (3) Trade creditors for leveraged foreign exchange trading
  - (a) payable to customers
    - (i) amount segregated in trust accounts \_\_\_\_\_
    - (ii) others \_\_\_\_\_
  - (b) payable to related corporations \_\_\_\_\_
  - (c) other than the above \_\_\_\_\_
- (4) Trade creditors for derivatives trading

|   |       |       |
|---|-------|-------|
| (a) payable to customers  |       |       |
| (i) amount segregated in trust<br>accounts                                  | _____ |       |
| (ii) brokers  | _____ |       |
| (iii) others  | _____ | _____ |
| (b) payable to clearing houses  |       | _____ |
| (c) other than the above  |       | _____ |
| (5) Trade creditors for fund management                                     |       | _____ |
| (6) Other trade creditors   |       | _____ |
| (a) payable to customers  |       |       |
| (i) amount segregated in trust<br>accounts                                  | _____ |       |
| (ii) others   | _____ | _____ |
| (b) other than the above  |       | _____ |
| Total trade creditors   |       | _____ |
| (7) Securities (at fair value)  |       |       |
| (a) amount held as trading stock  | _____ |       |
| (b) others  | _____ | _____ |
| (8) Bank loans  |       |       |
| (a) secured   | _____ |       |
| (b) unsecured   | _____ | _____ |
| (9) Amount due to directors and connected<br>persons                        |       | _____ |
| (10) Subordinated loans — maturity within one<br>year                       |       | _____ |
| (11) Loans and advances from related<br>corporations and associated persons |       | _____ |
| (12) Paid-up redeemable preference share<br>capital                         |       | _____ |
| (13) Other current liabilities  |       | _____ |
| <b><i>Total Current Liabilities</i></b>                                     |       | _____ |

***Non-Current Liabilities***

|  |       |       |
|--|-------|-------|
| (1) Securities held as long term investments |       |       |
| (a) at cost                                  | _____ |       |
| (b) at fair value                            | _____ | _____ |
| (2) Bank loans                               |       |       |

- (a) secured \_\_\_\_\_
- (b) unsecured \_\_\_\_\_
- (3) Deferred income tax \_\_\_\_\_
- (4) Amount due to directors and connected persons \_\_\_\_\_
- (5) Subordinated loans — maturity greater than one year \_\_\_\_\_
- (6) Loans and advances from related corporations and associated persons \_\_\_\_\_
- (7) Paid-up redeemable preference share capital \_\_\_\_\_
- (8) 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) receivable from customers
    - (i) brokers \_\_\_\_\_

|   |  |  |
|---|--|--|
| (ii) others   |  |  |
| (b) receivable from and margin deposits<br>with clearing houses |  |  |
| (c) other than the above  |  |  |
| (3) Trade debtors for leveraged foreign<br>exchange trading     |  |  |
| (a) receivable from customers                                   |  |  |
| (b) receivable from related corporations                        |  |  |
| (c) other than the above  |  |  |
| (4) Trade debtors for derivatives trading                       |  |  |
| (a) receivable from customers                                   |  |  |
| (i) brokers   |  |  |
| (ii) others   |  |  |
| (b) receivable from and margin deposits<br>with clearing houses |  |  |
| (c) other than the above  |  |  |
| (5) Trade debtors for fund management                           |  |  |
| (6) Other trade debtors   |  |  |
| Total trade debtors   |  |  |
| Less: (a) Provision for contingency                             |  |  |
| (b) Provision for bad and doubtful debts                        |  |  |
| Net trade debtors   |  |  |
| (7) Securities (at fair value)                                  |  |  |
| (a) amount segregated in trust accounts                         |  |  |
| (b) amount held as trading stock                                |  |  |
| (c) others  |  |  |
| (8) Commodities (at fair value)                                 |  |  |
| (9) Deposits with banks and cash balances                       |  |  |
| (a) amount segregated in trust accounts                         |  |  |
| (b) corporation's own balances                                  |  |  |
| (c) others  |  |  |
| (10) Amount due from directors and connected<br>persons         |  |  |
| (a) secured   |  |  |
| (b) unsecured   |  |  |

(11) Loans and advances to related corporations  
and associated persons

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(12) Security deposits with clearing houses

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(13) Other current assets

(a) deposits

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(b) pre-payments

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(c) others

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***Total Current Assets***

***Non-Current Assets***

(1) Fixed assets (net of accumulated  
depreciation)

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(2) Securities held as long term investments

(a) at cost

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(b) at fair value

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(3) Investments in subsidiaries and associated  
persons

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(4) Goodwill and other intangible assets

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(5) Other non-current assets

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***Total Non-Current Assets***

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**Total Current and Non-Current Assets**

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SEGREGATION REQUIREMENTS AND LOCATION OF SEGREGATED FUNDS

|                                     |   | \$ |
|-------------------------------------|---|----|
| <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/ Placement \_\_\_\_\_  
 Less: the aggregate of amounts which the holder has sub-underwritten to, placed with, sold to or allotted to persons listed in paragraph 7.1.3 of the MAS Notice SFA 04-N13. \_\_\_\_\_
- 2 Sub-underwriting/ Sub-placement \_\_\_\_\_  
 Less: the aggregate of amounts which the holder has sub-underwritten to, placed with, sold to or allotted to persons listed in paragraph 7.1.3 of the MAS Notice SFA 04-N13. \_\_\_\_\_
- 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/yyyy): \_\_\_\_\_