

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)

	\$	\$
SHAREHOLDERS' FUNDS/ NET HEAD OFFICE FUNDS		
<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 reserves¹</i>		_____
<i>Reserve fund</i>		_____
<i>Unappropriated profit or loss</i>		_____
<i>Other reserves</i>		_____
<i>Net head office funds</i>		_____
Total Shareholders' Funds or Net Head Office Funds		_____

LIABILITIES

<i>Current Liabilities</i>		
(1) Trade creditors for dealing in capital markets products that are securities or units in a collective investment scheme		
(a) customers' margin accounts		_____
(b) open contracts		
(i) customers	_____	

¹ "Revaluation Reserves" should only be used for fixed assets revaluation purposes.

(ii) clearing houses		
(c) contra profits		
(d) specified products 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 dealing in capital markets products that are futures contracts		
(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 dealing in capital markets products that are over-the-counter derivatives contracts, or spot foreign exchange contracts for the purposes of 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 dealing in capital markets products that are exchange traded derivatives contracts other than futures contracts		
(a) payable to customers		
(i) amount segregated in trust 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 accounts	_____	
	(ii) others	_____	_____
	(b) other than the above		_____
	Total trade creditors		_____
(7)	Securities and units in a collective investment scheme (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 persons		_____
(10)	Subordinated loans — maturity within one year		_____
(11)	Loans and advances from related corporations and associated persons		_____
(12)	Paid-up redeemable preference share capital		_____
(13)	Other current liabilities		_____
	Total Current Liabilities		_____

Non-Current Liabilities

(1)	Securities and units in a collective investment scheme 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 dealing in capital markets products that are securities or units in a collective investment scheme
 - (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) specified products bought under agreements to resell

 - (g) other than the above
 - (i) customers

 - (ii) clearing houses

- (2) Trade debtors for dealing in capital markets products that are futures contracts
 - (a) receivable from customers
 - (i) brokers

	(ii) others	_____	_____
	(b) receivable from and margin deposits with clearing houses	_____	_____
	(c) other than the above	_____	_____
(3)	Trade debtors for dealing in capital markets products that are over-the-counter derivatives contracts or spot foreign exchange contracts for the purposes of leveraged foreign exchange trading		
	(a) receivable from customers	_____	_____
	(b) receivable from related corporations	_____	_____
	(c) other than the above	_____	_____
(4)	Trade debtors for dealing in capital markets products that are exchange traded derivatives contracts other than futures contracts		
	(a) receivable from customers		
	(i) brokers	_____	_____
	(ii) others	_____	_____
	(b) receivable from and margin deposits 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 and units in a collective investment scheme (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 persons		<hr/>
	(a) secured	<hr/>	
	(b) unsecured	<hr/>	<hr/>
(11)	Loans and advances to related corporations and associated persons		<hr/>
(12)	Security deposits with clearing houses		<hr/>
(13)	Other current assets		
	(a) deposits	<hr/>	
	(b) pre-payments	<hr/>	
	(c) others	<hr/>	<hr/>
Total Current Assets			<hr/>

Non-Current Assets

(1)	Fixed assets (net of accumulated depreciation)		<hr/>
(2)	Securities and units in a collective investment scheme held as long term investments		
	(a) at cost	<hr/>	
	(b) at fair value	<hr/>	<hr/>
(3)	Investments in subsidiaries and associated persons		<hr/>
(4)	Goodwill and other intangible assets		<hr/>
(5)	Other non-current assets		<hr/>

Total Non-Current Assets

Total Current and Non-Current Assets			<hr/>
			<hr/>
			<hr/>

\$

\$

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): _____