

Survey of Services

(Financial Institutions excluding Insurance Companies)

Please refer to MAS-Tx to check for the latest release.

Institution Code :

Institution Name :

Reporting Cycle :

Business Unit :

Reset Form

Reset all figures in this return to zero

Import Form

Import from xfdf file

Export Form

Export to xfdf file for submission to MAS

(Please make sure you entered all forms required for your company before export)

Approved by:

(a) Name

(b) Designation

(c) Date (YYYY-MM-DD)

(d) Email address

Contact person:

(e) Person to contact for queries

(f) Designation

(g) Telephone number

(h) Email address

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PURPOSE OF SURVEY

This survey collects detailed financial information of financial institutions (excluding insurance companies) for the compilation of business and economic statistics to monitor the performance and structure of the financial services industries. The statistics are used extensively by the Government and business community for policy-making and business planning purposes.

CONFIDENTIALITY

You are required to complete this survey pursuant to Sections 3(1) and 5 of the [Statistics Act 1973](#). Your completed return will be safeguarded in accordance with the Statistics Act 1973.

GENERAL INSTRUCTIONS

This form can be used by all financial institutions (excluding insurance companies) **operating in Singapore**. You may consolidate the data of different branches located in Singapore in one return, but you have to ensure the following:

- a) The consolidated income and expenditure of local banks should include only the branches located in Singapore and not overseas branches;
- b) The branches of foreign banks should only report data pertaining to their operations in Singapore (if the foreign bank has more than one branch in Singapore, the data can be consolidated in one return).

Banks with credit card operations are required to report credit card data in separate returns.

Values should be reported in **Singapore dollar**, rounded to the nearest dollar.

Year of reference refers to calendar year . However, if your accounting or financial year is different from the calendar year, please report based on the accounting or financial year that covers the major part of .

CONSENT ON DATA SHARING

We would like to seek your consent to grant other departments in Monetary Authority of Singapore (MAS) access to the information in this survey. The information will be used for the purpose of carrying out MAS' functions, which includes i) conducting monetary policy, ii) conducting integrated supervision of the financial services sector and financial stability surveillance, and iii) developing Singapore as an international financial centre. Your consent would help to reduce the need for you to separately provide similar data to other departments in MAS.

Please indicate if you are agreeable to share the submitted data within MAS¹

☐ Yes

☐ No

¹ Your consent may be withdrawn at any time at your discretion by writing to MAS (Survey_of_Services@mas.gov.sg).

Institution Code

Reporting Cycle

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Business Unit

SECTION I

A Data in this return covers:

(i) The period of operation from to
(YYYY-MM) (YYYY-MM)

(ii) Number of months of operation

B Accounting/Financial year

to
(YYYY-MM) (YYYY-MM)

Compute

SECTION II

GENERAL PARTICULARS

(i) Registered address²

(Postal code)

(ii) Head office address

(Postal code)

(iii) Number of branches as at

In Singapore (For branches of foreign companies, please do not include the reporting branch)	
Outside Singapore (Only applicable for locally incorporated companies)	

² Registered address refers to the place where all communications and notices for the company are addressed to, and the place where the company's register and records are kept.

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SECTION III

A GENERAL INFORMATION

I Services purchased from abroad

Did your company purchase any services (e.g. advertising, business consultancy, financial, IT or logistic services) from entities* located outside of Singapore for ?

(refers to any individual, business, company or entity located outside of Singapore, including overseas branches and subsidiaries of Singapore-registered companies or institutions. Exclude branches and subsidiaries of foreign companies located in Singapore.)*

☐ Yes ☐ No

II Online presence

Which of the following statement(s) describes your firm's online presence? (You can select more than one option.)

☐ Present on social media (e.g. Facebook, Instagram, LinkedIn, Telegram, X)

☐ Sells goods and services via social media

☐ Sells on e-commerce platform (e.g. Alibaba, Amazon, Grab, Lazada, Shopee)

☐ Has a corporate website

(Please provide the URL which should begin with www, http or https)

☐ Sells goods and services via the URL provided above

☐ No online presence

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B FIXED ASSETS - OWNED

Explanatory Notes

Land consists of the ground, including the soil covering and any associated surface waters, over which ownership rights are enforced. It can be empty or with buildings or other structures situated on it or running through it. However, the value of land should exclude any buildings or other structures situated on it or running through it.

Building and structure consists of residential buildings and other buildings and structures, including fixtures, facilities and equipment such as storage tanks, water and sewerage systems, lifts and escalators, central cooling and ventilation equipment that are integral to the building and structure. Examples of other buildings and structures include commercial, institutional and industrial buildings, civil engineering works, industrial and power plants and public monuments. It also includes the costs of site clearance and preparation as well as major reconstruction and capitalised repairs and improvements.

Transport equipment consists of equipment for moving people and objects. Examples include motor vehicles; trailers and semi-trailers; railway locomotives and rolling stock; ships, boats and other floating structures (including floating or submersible drilling or production platforms); and aircraft. It also includes major reconstruction and capitalised repairs and improvements.

Telecommunications equipment includes mobile phones, personal digital assistants (PDAs), satellite dishes, audio-visual equipment (e.g. radios, television sets); and other television/radio transmitters and receivers.

Computers and peripheral equipment includes computers, servers (hardware), laptops, printers, copiers and fax machines.

Other machinery and equipment consists of machinery and equipment not classified in other asset categories. Examples include generators, engines and turbines; cranes and other lifting and handling equipment; electrical machinery and equipment; medical equipment and instruments; precision, optical and photographic instruments; accounting machinery (e.g. ATMs, cash registers and ticket-issuing machines); sports equipment; musical instruments; and other special purpose machinery. Tools that are relatively inexpensive and purchased at a relatively steady rate, such as hand tools, may be excluded. Machinery and equipment integral to buildings and structures should also be excluded.

Furniture and fittings refer to movable furniture and lighting fixtures of any kind used in offices.

Assets under construction refers to expenditure or cost recognised in the carrying amount of the property, plant and equipment under development. Cost associated with the assets should be transferred/ reclassified to the appropriate asset category when the construction of the assets is completed and placed into service. Expenditure for assets that are developed / constructed for sale should not be included.

Net book value refers to cost of fixed assets net of accumulated depreciation.

Institution Code Reporting Cycle Institution Name Business Unit **B FIXED ASSETS - OWNED***(to be completed only by Singapore main office)*

This section includes only **owned** fixed assets. Right-of-use assets should be **excluded** and reported in the next section.

Values should be stated to the nearest **Singapore dollar (net of GST)**.

S\$

Fixed Assets (net of GST)	Land, Building & Structure (include major renovation)		Transport Equipment	Telecomm- unications Equipment	Computers & Peripheral Equipment	Other Machinery & Equipment	Furniture and Fittings	Assets Under Construction ³	Total
	Land ⁴	Building & Structure							
1. Beginning net book value	0	0	0	0	0	0	0	0	0
2. Surplus/ Diminution resulting from revaluation of fixed assets	0	0	0	0	0	0	0	0	0
3. Additions	0	0	0	0	0	0	0	0	0
4. Transfers/ Reclassification to/from other asset category	0	0	0	0	0	0	0	0	0
5. Net book value of assets disposed	0	0	0	0	0	0	0	0	0
6. Net book value of assets written off	0	0	0	0	0	0	0	0	0
7. Depreciation	0	0	0	0	0	0	0		0
8. Ending net book value <i>(8 = 1+2+3+4-5-6-7)</i>	0	0	0	0	0	0	0	0	0
9. Accumulated depreciation as at end of financial period	0	0	0	0	0	0	0		0

Validate

³ Expenditure for assets that are developed/constructed for sale should not be included.

⁴ If your company is unable to provide separate figures for land, please provide total under building & structure.

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B FIXED ASSETS – RIGHT-OF-USE (ROU) ASSETS

Explanatory Notes

Land consists of the ground, including the soil covering and any associated surface waters, over which ownership rights are enforced. It can be empty or with buildings or other structures situated on it or running through it. However, the value of land should exclude any buildings or other structures situated on it or running through it.

Building and structure consists of residential buildings and other buildings and structures, including fixtures, facilities and equipment such as storage tanks, water and sewerage systems, lifts and escalators, central cooling and ventilation equipment that are integral to the building and structure. Examples of other buildings and structures include commercial, institutional and industrial buildings, civil engineering works, industrial and power plants and public monuments. It also includes the costs of site clearance and preparation as well as major reconstruction and capitalised repairs and improvements.

Transport equipment consists of equipment for moving people and objects. Examples include motor vehicles; trailers and semi-trailers; railway locomotives and rolling stock; ships, boats and other floating structures (including floating or submersible drilling or production platforms); and aircraft. It also includes major reconstruction and capitalised repairs and improvements.

Other machinery and equipment consists of machinery and equipment not classified in other asset categories. Examples include generators, engines and turbines; cranes and other lifting and handling equipment; electrical machinery and equipment; medical equipment and instruments; precision, optical and photographic instruments; accounting machinery (e.g. ATMs, cash registers and ticket-issuing machines); sports equipment; musical instruments; and other special purpose machinery. Tools that are relatively inexpensive and purchased at a relatively steady rate, such as hand tools, may be excluded. Machinery and equipment integral to buildings and structures should also be excluded.

Net book value refers to cost of ROU assets net of accumulated depreciation.

Institution Code Reporting Cycle Institution Name Business Unit

B FIXED ASSETS - RIGHT-OF-USE (ROU) ASSETS
(to be completed only by Singapore main office)

Values should be stated to the nearest **Singapore dollar (net of GST)**.

S\$

ROU Assets (net of GST)	Land, Building & Structure (include major renovation)		Transport Equipment	Other Machinery & Equipment	Total
	Land ⁵	Building & Structure			
1. Beginning net book value	0	0	0	0	0
2. Surplus/Diminution resulting from revaluation of ROU assets	0	0	0	0	0
3. Additions	0	0	0	0	0
4. Net book value of assets disposed / written off	0	0	0	0	0
5. Depreciation	0	0	0	0	0
6. Ending net book value <i>(6 = 1+2+3-4-5)</i>	0	0	0	0	0
7. Accumulated depreciation as at end of financial period	0	0	0	0	0

Principal repayment made for ROU lease liabilities

S\$

Principal repayment for ROU lease liabilities ⁶	839	0
(a) Offices and other premises		0
(b) Machinery and equipment		0
(c) Land		0

⁵ If your company is unable to provide separate figures for land, please provide total under building & structure.

⁶ Principal repayment refers to the cash payments for the principal portion of the lease liability, which is presented within financing activities in the statement of cash flows.

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Composition of ROU Assets

- If you do not lease any fixed assets from other companies, please select “Do not have any ROU assets leased from others”.
- If your ROU assets mainly comprise operating leases, please select “Primarily operating leases”.
- If your ROU assets mainly comprise finance leases, please select “Primary finance leases”.
- If your company leases approximately an equal amount of assets under operating and finance lease contracts, please select “Mix of operating and financial leases”.

Composition of ROU assets leased from others (please select one):

- | | |
|---|---|
| ☐ Primarily operating leases | ☐ Primarily finance leases |
| ☐ Mix of operating and financial leases | ☐ Do not have any ROU assets leased from others |

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B INTANGIBLE ASSETS

Explanatory Notes

Copyrights of entertainment, literary and artistic works refer to ownership rights of literary, dramatic, musical and artistic works, such as novels, plays, musical compositions, photographs and images, as well as, other subject-matter, such as films, sound recordings, radio and television programmes and broadcasts.

Patents and other industrial proprietary rights refer to ownership rights for intellectual property such as patents, industrial design and industrial know-how. Capitalised development expenditure of such intellectual property arising from in-house development activities (i.e. cost of labour, materials and supplies, maintenance and repair of plant and equipment used, and other development costs) should also be included.

Computer software consists of computer programs, program descriptions and supporting materials for both systems and applications software. The value includes:

- Capitalised pre-packaged software (software that is purchased or licensed 'off-the-shelf' from commercial software vendors).
- Capitalised customised software (software that is tailored to the organisation's specific needs whose development is outsourced to third-party software developers).
- Software reproduction / distribution rights.
- Capitalised in-house software development for own use (i.e. cost of labour on software professionals, materials and supplies, maintenance and repair of plant and equipment used, and other development costs); development expenses on software meant for sale (with / without hardware) should be excluded.

Goodwill and marketing assets - Goodwill refers to the value of assets acquired in a business combination that are not individually identified and separately recognised. Marketing assets include brand names, mastheads and publishing titles, trademarks, logos and domain names.

Other intangible assets include exploration and evaluation assets, service and operating rights, other licences, etc.

Assets under development refer to expenditure or cost recognised in the carrying amount of the intangible assets under development. Cost associated with the assets should be transferred/reclassified to the appropriate asset category when the development of the assets is completed and placed into service. Expenditure for assets that are developed /constructed for sale should not be included.

Net book value refers to cost of intangible assets net of accumulated amortisation.

Institution Code Reporting Cycle Institution Name Business Unit **B INTANGIBLE ASSETS***(to be completed only by Singapore main office)*Values should be stated to the nearest **Singapore dollar (net of GST)**.

S\$

Intangible Assets (net of GST)	Copyrights of Entertainment, Literary and Artistic Works	Patents and Other Industrial Proprietary Rights	Computer Software ⁷	Goodwill and Marketing Assets	Other Intangible Assets	Assets Under Development ⁸	Total
1. Beginning net book value	0	0	0	0	0	0	0
2. Surplus/ Diminution resulting from revaluation of intangible assets	0	0	0	0	0	0	0
3. Additions	0	0	0	0	0	0	0
4. Transfers/ Reclassification to/from other asset category	0	0	0	0	0	0	0
5. Net book value of assets disposed	0	0	0	0	0	0	0
6. Net book value of assets written off	0	0	0	0	0	0	0
7. Amortisation	0	0	0	0	0		0
8. Ending net book value <i>(8 = 1+2+3+4-5-6-7)</i>	0	0	0	0	0	0	0
9. Accumulated amortisation as at end of financial period	0	0	0	0	0		0

Total additions to computer software (item 3) as reported above

of which: (a) Pre-packaged and customised software

 0 %

(b) Software developed in-house

 0 %**Validate**

⁷ Includes expenses on pre-packaged software, customised software and software developed in-house for own use which are capitalised. If the cost for computer software is bundled with hardware and cannot be separately identified, please provide the total under "Computers & Peripheral equipment" in the previous Section for Fixed Assets – Owned.

⁸ Expenditure for assets that are developed/constructed for sale should not be included.

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C EMPLOYMENT INFORMATION

(to be completed only by Singapore main office)

Explanatory Notes (for employment count)

Persons working outside Singapore refer to employees under your company's payroll who have worked overseas **for more than a year** as at -06-30.

Persons working in Singapore refer to employees and working proprietors/partners working in Singapore, including persons on medical and casual leave. It includes employees who have worked overseas for less than one year as at -06-30.

Employees refer to all categories of employees and workers on the payroll of your company, **including:**

- Part-time workers (working less than 35 hours in a normal week) and contract employees;
- Employees on commission basis paid directly by your company;
- Employees who do not receive fixed wages and salaries but may receive certain allowances;
- Employees who have been rotated/re-deployed/attached/seconded to other subsidiaries but are still under company's payroll;
- Executive directors who are members of senior management and are involved in the day-to-day running of the business.

Working proprietors/partners refer to proprietors/partners who are involved in the day-to-day running of the business. This includes proprietors/partners who do not receive remuneration.

Non-executive directors who do not participate in the company's day-to-day management should not be reported in employment count.

Institution Code Reporting Cycle Institution Name Business Unit **C EMPLOYMENT INFORMATION***(to be completed only by Singapore main office)***Employment Count**

Please report the number of persons under your company's payroll as at -06-30 (or date nearest to it).

		Employment count as at -06-30
I Persons working outside Singapore		0
II Persons working in Singapore (by occupational status)		
(a) Employees	Full time	0
	Part time	0
(b) Working proprietors and partners		0
Total number of persons working in Singapore <i>(a) + (b)</i>		0
III Persons working in Singapore (by nationality)		
(a) Singapore Citizens / Permanent Residents		0
(b) Foreigners		0

Validate

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C EMPLOYMENT INFORMATION

(to be completed only by Singapore main office)

Explanatory Notes (for remuneration)

Remuneration includes gross salaries/wages (including commissions, bonuses, overtime pay and allowances), employer's contribution to Central Provident Fund (CPF)/pension, stock options and other share-based payments to employees, staff benefits and directors' fees (if applicable).

Remuneration should be reported at gross before netting off any workforce-related grants or subsidies (e.g. job and wage support schemes), which should also be reported in Section III under part D Income/Revenue.

Staff benefits refer to medical benefits, cost of food, housing, traveling expenses to and from work, staff insurance premiums and other benefits in kind provided to employees and valued at cost by your company.

Remuneration for working proprietors and partners excludes any amount withdrawn other than remuneration.

Remuneration in this section excludes:

- Retrenchment benefits;
- Pensions paid to retired employees under company pension scheme;
- Entertainment expenses;
- Transport and hotel accommodation expenses incurred during business travels.

The items above should be reported in Section III under part E Expenditure/Disbursements.

Institution Code Reporting Cycle Institution Name Business Unit **C EMPLOYMENT INFORMATION***(to be completed only by Singapore main office)*Please report **remuneration** of all persons under your company's payroll for **FY** .**S\$**

		Remuneration for FY
I Persons working outside Singapore		0
II Persons working in Singapore (by occupational status)		
(a) Employees	Full time	0
	Part time	0
(b) Working proprietors and partners		0
(c) Fees paid to non-executive directors		0
Total remuneration for persons working in Singapore <i>(a) + (b) + (c)</i>		0
III Persons working in Singapore (by nationality)		
(a) Singapore Citizens / Permanent Residents		0
(b) Foreigners		0

Validate

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D INCOME/REVENUE

E EXPENDITURE/DISBURSEMENTS

Explanatory Notes

Banking Services (exclude Investment Banking):

Refer to deposit-taking and lending activities. Include retail/consumer banking, corporate banking, credit card services, trade financing, inter-bank lending, CPFIS services, remote banking and Supplementary Retirement Scheme (SRS) services.

Investment Banking Services:

Refer to advising, arranging and underwriting of issuance, listing or placements of securities. Include advising and arranging of corporate restructuring, mergers and acquisitions, project finance, debt and equity issuance, private placements, privatisation, re-capitalisation, and asset securitisation; underwriting and placement of debt and equity issuance; venture capital financing; and loan syndication.

Portfolio Management Services:

Refer to investment management and advice for individuals and institutions. Include discretionary management of funds, management of collective investment schemes, advisory services provided for funds not under discretionary management, wealth management for high-net-worth individuals (excluding deposit-taking and trust services), management of distressed debt, private equity and venture capital management, investment research, provision of financial information, and financial planning. High net worth individuals refer to individual clients who have net investible assets of at least US\$1 million or equivalent. Net investible assets refer to assets that are or have been invested in investment with certain liquidity. They exclude assets which are necessary for living such as house for own dwelling. Such assets are generally not liquid and are usually not available for investment.

If a trust is set up to manage the assets, please report the services under Trust and Custody services. If the services pertain to cash and liquidity management, please report them under Other Services and Revenue in item 10. Financial services (e.g. financial consultancy, sale of insurance products).

Trust and Custody Services:

Refer to trust and custody services, and related services. Exclude tax and estate planning, which should be reported under Other Services and Revenue in item 11. Other professional services (e.g. legal, accounting, tax consultancy, business and management consultancy).

Brokerage and Related Services:

Refer to trading in financial instruments and commodities on behalf of customers, and related services. Include exchange and over-the-counter trading of foreign exchange, derivatives, equity and debt securities and commodities, and related services (e.g. margin financing). Brokerage and related services exclude proprietary trading activities, which should be reported under Investment and Treasury Activities.

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D INCOME/REVENUE

E EXPENDITURE/DISBURSEMENTS

Investment and Treasury Activities:

Refer to investment and management of the reporting financial institution's own funds for the institution's own account. Include direct investment in related companies, proprietary portfolio investment activities, proprietary trading activities, cash and liquidity management, transactions in fixed assets, and mergers and acquisitions.

% attributable to resident households in Singapore:

Please provide the proportion (in %) of the income or revenue that is derived from business with individual (non-corporate) clients who are Singapore residents. The % should be based on total income attributable to resident households for the year, divided by total income for the year.

Purchase of computer software for own use (include development cost of customised software) refers to the purchase of both pre-packaged software (software that can be purchased or licensed 'off-the-shelf' from commercial software vendors) and custom-designed software (software that is tailored to your organisation's specific needs whose development is out-sourced to third-party software developers).

Expenses on in-house development of software refer to expenses incurred in connection with the development of software carried out by your company's employees for own use for more than a year. It includes cost of materials and supplies, maintenance and repair of plant and equipment used for the software development, as well as all other development costs. It excludes expenses on routine maintenance and application support, which should be reported under "repairs and maintenance (include cleaning and servicing)". In-house expenses on software that is to be included into computers or equipment with the intention for sale should also be excluded.

Capital expenditure on fixed assets, ROU assets and intangible assets reported under Section III part B should be **excluded**.

Remuneration reported under Section III part C should be **excluded**.

Institution Code Reporting Cycle Institution Name Business Unit **D INCOME/REVENUE FOR**

- Please include only the income/revenue earned from operations **in Singapore**.
- Business transactions with Singapore residents and companies are to be reported as **"In Singapore"** whereas transactions with overseas entities are to be reported as **"Outside Singapore"**.
- Commissions and fees for services rendered should be reported based on the **net** amount earned from the provision of intermediation services e.g. payment processing, brokerage and agent services.
- Values should be stated to the nearest **Singapore dollar (net of GST)**.
- Please report hedging gains under "Gains realised from derivatives trading", "Gains realised from foreign exchange transactions (exclude translation and unrealised gains)" or "Unrealised gains from foreign exchange transactions and translations, commodities, derivatives, securities, and all other financial instruments" (where appropriate). Please report the respective income items (e.g. interest from loans and advances) without adjustment for hedging gains.

S\$

		In Singapore	Outside Singapore
BANKING SERVICES (exclude investment banking)			
1. Interest from loans and advances (include overdrafts and trust revenue) granted to (a) + (b)		0	0
(a) Companies, businesses and other organisations <i>sum of (i) to (vi)</i>		0	0
(i) Banks	882	0	0
<i>of which:</i> Merchant banks	887M	0	0
(ii) Other non-bank financial institutions	887A1	0	0
(iii) Non-financial corporations (exclude non-profit institutions)	887B	0	0
(iv) Singapore government and public sector entities (include statutory boards)	887E	0	0
(v) Non-profit institutions	887C	0	0
(vi) Others (e.g. sole proprietors/partners, international organisations, central banks and monetary authorities)	887D	0	0
(b) Private individuals/households <i>sum of (i) to (iii)</i>		0	0
(i) Housing loans	883	0	0
(ii) Motor vehicle loans	884	0	0

Institution Code Reporting Cycle Institution Name Business Unit **D INCOME/REVENUE FOR****S\$**

		In Singapore	Outside Singapore
(iii) Other personal loans	886	0	0
2. Other interest earned (e.g. from penalty and late payments, margin deposits, trade bills)	889	0	0
3. Credit card operations (include all transaction processing fees such as merchant discount rate earned by acquirers, and interchange fees earned by issuers, net of rebates and incentives) (% attributable to resident households in Singapore)	812	0	0
4. Fees, commissions and services charges from banking services (e.g. from trade bills, bank guarantees, opening of LCs, sale of travellers' cheques) (% attributable to resident households in Singapore)	810B	0	0
INVESTMENT BANKING, PORTFOLIO MANAGEMENT, TRUST, CUSTODY AND BROKERAGE SERVICES			
5. Fees, commissions and service charges relating to <i>sum of (a) to (d)</i>		0	0
(a) Investment banking services	810D	0	0
(b) Portfolio management services (% attributable to resident households in Singapore)	810J	0	0
(c) Trust and custody services	810N	0	0
(d) Brokerage and related services ⁹	810X	0	0
INVESTMENT AND TREASURY ACTIVITIES (For own account investment and management of own funds)			
6. Dividends	211	0	0
7. Interest from portfolio investment in <i>sum of (a) to (d)</i>		0	0

⁹ Include processing, clearing and settlement services (applicable for SGX only).

Institution Code Reporting Cycle Institution Name Business Unit **D INCOME/REVENUE FOR****S\$**

		In Singapore	Outside Singapore
(a) Singapore government securities and treasury bills	802	0	0
(b) Other government securities and treasury bills	803	0	0
(c) Corporate bonds	804A	0	0
(d) Others (e.g. negotiable certificates of deposit, note issuance facilities, revolving underwriting facilities)	804B	0	0
8. (a) Gains realised from foreign exchange transactions (exclude translation and unrealised gains)	221	0	0
<i>of which:</i> Proprietary trading gains in foreign exchange	221A	0	0
8. (b) Gains realised from derivatives trading (e.g. options, futures, swaps, forwards) in <i>sum of (i) to (v)</i>		0	0
(i) Foreign exchange ¹⁰	271	0	0
(ii) Interest rate ¹¹	272	0	0
(iii) Equity ¹²	273	0	0
(iv) Commodities ¹³	274A	0	0
(v) Others	274B	0	0

¹⁰ "Foreign exchange" refers to contracts to purchase or sell foreign currencies or contracts whose cash flows are determined by reference to foreign currencies. Examples of foreign currency contracts include forward foreign exchange, currency futures, currency options and currency swaps.

¹¹ "Interest rate" refers to contracts related to an interest-bearing financial instrument or whose cash flows are determined by referencing interest rates or another interest rate contract such as an option on an interest rate futures contract. Examples of interest rate contracts include single currency interest rate swaps ("IRS"), basis swaps, forward rate agreements ("FRA"), interest rate futures contracts, interest rate options (including caps), floors and swaptions.

¹² "Equity" refers to contracts related to an equity or equity index financial instrument or whose cash flows are determined by reference to the performance of an equity, portfolio of equities or an equity market index. Examples of contracts under this category include equity options, convertible securities, equity index swaps, exchange traded options as well as futures contracts on equity indices.

¹³ "Commodities" refer to contracts related to a commodity or commodity index financial instrument or whose cash flows are determined by reference to the performance of a commodity, portfolio of commodities or a commodity market index. Examples of contracts under this category include commodity forwards, swaps, futures contracts and options.

Institution Code Reporting Cycle Institution Name Business Unit **D INCOME/REVENUE FOR****S\$**

		In Singapore	Outside Singapore
8. (c) Gains realised from sale of stocks and shares (e.g. in portfolio investment, direct investment in subsidiaries/associates)	223	0	0
8. (d) Capital gains realised from other investments <i>sum of (i) to (iv)</i>		0	0
(i) Singapore government securities and treasury bills	276	0	0
(ii) Other government securities and treasury bills	277	0	0
(iii) Corporate bonds	278A	0	0
(iv) Others (e.g. negotiable certificates of deposit note issuance facilities, revolving underwriting facilities, gold trading)	278B	0	0
9. Fees, commissions and service charges	810R	0	0
OTHER SERVICES AND REVENUE			
10. Financial services (e.g. financial consultancy, sale of insurance products)	810Z	0	0
<i>of which: Sale of insurance products</i>	816C	0	0
11. Other professional services (e.g. legal, accounting, tax consultancy, business and management consultancy)	873	0	0
12. General administration and management fees (include reimbursement for services rendered to related entities)	868A	0	0
13. Rental from ¹⁴ <i>sum of (a) to (c)</i>		0	0
(a) Offices and other premises	832	0	0
(b) Machinery and equipment	867	0	0
(c) Land	295	0	0
14. Gains from sale of fixed/intangible assets	225	0	0

¹⁴ Please classify other types of rental income under miscellaneous revenue.

Institution Code Reporting Cycle Institution Name Business Unit **D INCOME/REVENUE FOR****S\$**

		In Singapore	Outside Singapore
15. Unrealised gains from foreign exchange transactions and translations, commodities, derivatives, securities and all other financial instruments	285	0	0
16. Interest from deposits held with <i>(a) + (b)</i>		0	0
(a) Banks	876	0	0
<i>of which:</i> Merchant banks	879M	0	0
(b) Others	879	0	0
17. Workforce and rental-related subsidies (e.g. job and wage support schemes)	245	0	0
18. Grants excluding workforce and rental-related subsidies from <i>(a) + (b)</i>		0	0
(a) Government (exclude statutory boards)	242	0	0
(b) Other organisations (include statutory boards)	249	0	0
19. Provisions/adjustments (e.g. bad debts recovered/written back, reversal of impairment losses and revaluation gains)	280	0	0
20. Miscellaneous revenue <i>(a) + (b)</i>		0	0
(a) Operating	049	0	0
(b) Non-operating	289	0	0
TOTAL	100	0	0

Institution Code

Reporting Cycle

Institution Name

Business Unit

D INCOME/REVENUE FOR

Grand Total of Income/Revenue for

S\$

of which:

Total E-Commerce Revenue (if applicable)

S\$

E-commerce revenue refers to the revenue earned from the sale of goods and services whereby your company receives orders or agrees on the price on terms of sale via online means¹⁵. Payment and delivery do not have to be made online.

Percentage of E-commerce Revenue by type of transaction:

(a) Business-to-Business (B2B)

Percentage (%)

(b) Business-to-Consumer (B2C)

(c) Business-to-Government (B2G)

Total (a + b + c = 100%)

Validate

¹⁵ Include websites of your company and third parties (e.g. online marketplaces, food delivery platforms), mobile applications, extranet or Electronic Data Interchange such as GeBIZ. Exclude telephone calls, facsimile and emails.

Institution Code Reporting Cycle Institution Name Business Unit **E EXPENDITURE/DISBURSEMENTS FOR**

- Please include only expenditure incurred for operations **in Singapore**.
- Business transactions with Singapore residents and companies are to be reported as **"In Singapore"** whereas transactions with overseas entities are to be reported as **"Outside Singapore"**.
- Values should be stated to the nearest **Singapore dollar (net of deductible GST)**.
- Please report hedging losses under "Losses realised from derivatives trading", "Losses realised from foreign exchange transactions (exclude translation and unrealised losses)" or "Unrealised losses from foreign exchange transactions and translations, commodities, derivatives, securities, and all other financial instruments" (where appropriate). Please report the respective expense items (e.g. interest incurred on deposits) without adjustment for hedging losses.

		S\$	
		In Singapore	Outside Singapore
BANKING SERVICES (exclude investment banking)			
1. Interest incurred on deposits from (a) + (b)		0	0
(a) Companies, businesses and other organisations sum of (i) to (vi)		0	0
(i) Banks	876	0	0
of which: Merchant banks	879M	0	0
(ii) Other non-bank financial institutions	879B1	0	0
(iii) Non-financial corporations (exclude non-profit institutions)	879B2	0	0
(iv) Singapore government and public sector entities (include statutory boards)	879B6	0	0
(v) Non-profit institutions	879B4	0	0
(vi) Others (e.g. sole proprietors/partners, international organisations, central banks and monetary authorities)	879B5	0	0
(b) Private individuals/households (i) + (ii)		0	0
(i) Fixed deposits	877	0	0
(ii) Savings deposits	878	0	0

Institution Code Reporting Cycle Institution Name Business Unit **E EXPENDITURE/DISBURSEMENTS FOR****S\$**

		In Singapore	Outside Singapore
2. Interest incurred on margin deposits	895	0	0
3. Interest incurred on loans obtained (e.g. overdrafts, trust revenue)	887	0	0
4. Fees, commissions and service charges (e.g. cheque clearing fees and other banking services)	810A	0	0
<i>of which:</i> Fees incurred on transaction/payment processing services or card schemes, including switching fees, network access fees, and international transaction charges, net of rebates and incentives	810C1	0	0
<i>of which:</i> Credit card operations (include other transaction processing fees such as interchange fees, net of other rebates and incentives)	810C2	0	0
INVESTMENT BANKING, PORTFOLIO MANAGEMENT, TRUST, CUSTODY AND BROKERAGE SERVICES			
5. Fees, commissions and service charges relating to <i>sum of (a) to (d)</i>		0	0
(a) Investment banking activities (e.g. loan syndication, underwriting fees)	810D	0	0
(b) Portfolio management activities	810J	0	0
(c) Trust and custodial activities	810N	0	0
(d) Brokerage and related activities	810X	0	0
<i>of which:</i> Commission due to remisiers (if applicable)	816B	0	0
INVESTMENT AND TREASURY ACTIVITIES			
6. Interest expense on bonds/securities/NCDs issued by your company	888	0	0
7. (a) Losses realised from foreign exchange transactions (exclude translation and unrealised losses)	221	0	0
<i>of which:</i> Arising from proprietary trading	221A	0	0

Institution Code Reporting Cycle Institution Name Business Unit **E EXPENDITURE/DISBURSEMENTS FOR****S\$**

		In Singapore	Outside Singapore
7. (b) Losses realised from derivatives trading (e.g. options, futures, swaps, forwards) in <i>sum of (i) to (v)</i>		0	0
(i) Foreign exchange ¹⁶	271	0	0
(ii) Interest rate ¹⁷	272	0	0
(iii) Equity ¹⁸	273	0	0
(iv) Commodities ¹⁹	274A	0	0
(v) Others	274B	0	0
7. (c) Losses realised on sale of stocks and shares (e.g. in portfolio investment, direct investment in subsidiaries/associates)	223	0	0
7. (d) Capital losses realised on other investments <i>sum of (i) to (iv)</i>		0	0
(i) Singapore government securities and Treasury bills	276	0	0
(ii) Other government securities and Treasury bills	277	0	0
(iii) Corporate bonds	278A	0	0
(iv) Others (e.g. negotiable certificates of deposit, note issuance facilities, revolving underwriting facilities, gold trading)	278B	0	0
8. Fees, commissions and service charges	810R	0	0

¹⁶ "Foreign exchange" refers to contracts to purchase or sell foreign currencies or contracts whose cash flows are determined by reference to foreign currencies. Examples of foreign currency contracts include forward foreign exchange, currency futures, currency options and currency swaps.

¹⁷ "Interest rate" refers to contracts related to an interest-bearing financial instrument or whose cash flows are determined by referencing interest rates or another interest rate contract such as an option on an interest rate futures contract. Examples of interest rate contracts include single currency interest rate swaps ("IRS"), basis swaps, forward rate agreements ("FRA"), interest rate futures contracts, interest rate options (including caps), floors and swaptions.

¹⁸ "Equity" refers to contracts related to an equity or equity index financial instrument or whose cash flows are determined by reference to the performance of an equity, portfolio of equities or an equity market index. Examples of contracts under this category include equity options, convertible securities, equity index swaps, exchange traded options as well as futures contracts on equity indices.

¹⁹ "Commodities" refer to contracts related to a commodity or commodity index financial instrument or whose cash flows are determined by reference to the performance of a commodity, portfolio of commodities or a commodity market index. Examples of contracts under this category include commodity forwards, swaps, futures contracts and options.

Institution Code Reporting Cycle Institution Name Business Unit **E EXPENDITURE/DISBURSEMENTS FOR****S\$**

		In Singapore	Outside Singapore
OTHER EXPENDITURE			
9. Customised computer software for own use ²⁰	294	0	0
10. In-house development of software that is meant for use for more than a year ²¹	296	0	0
11. Data analytics and processing, computer programming, information technology consultancy and other related services	863	0	0
12. General administration and management fees (include share of related entities' expenses)	868A	0	0
13. Accounting, auditing, bookkeeping and tax consultancy	862	0	0
14. Legal, arbitration and mediation services	864A	0	0
15. Business and management consultancy	860	0	0
16. Research and development ²²	866	0	0
17. Advertising, marketing and market research services	865	0	0
18. Other professional services	864B	0	0
19. Rental on ²³		0	0
(a) Offices and other premises	832	0	0
(b) Machinery and equipment	867	0	0
(c) Land	295	0	0
20. Royalties and franchise fees for <i>sum of (a) to (c)</i>	262	0	0
(a) Licence to reproduce or distribute computer software and multimedia	262A1	0	0
(b) Computer software and multimedia licence for own use	262A2	0	0

²⁰ Licence fees for software should be reported under "Royalties and franchise fees". Computer software expenses which are capitalised should be reported under Section III B Intangible Assets.

²¹ Computer software expenses which are capitalised should be reported under Section III B Intangible Assets.

²² Includes in-house R&D and R&D funded by your company but contracted/carried out by others using their own facilities.

²³ Please classify other types of rental expenses under miscellaneous expenditure.

Institution Code Reporting Cycle Institution Name Business Unit **E EXPENDITURE/DISBURSEMENTS FOR****S\$**

		In Singapore	Outside Singapore
(c) Others (e.g. franchises, other intellectual property)	262B	0	0
21. Repairs and maintenance (include cleaning and servicing)	053	0	0
22. Losses on sale of fixed/intangible assets	225	0	0
23. Unrealised losses from foreign exchange transactions and translations, commodities, derivatives, securities, and all other financial instruments	285	0	0
24. Depreciation expenses on			
(a) Fixed assets ²⁴	051	0	
(b) ROU assets ²⁵	051R	0	
25. Amortisation of intangible assets ²⁶	286	0	
26. Interest expense for ROU lease liabilities	896	0	0
27. Other interest expenses (e.g. on penalty and late payment)	889	0	0
28. Retrenchment benefits	255	0	0
29. Pension/gratuity for retired employees under company pension scheme	256	0	0
30. Provisions/adjustments (e.g. credit losses, impairment/revaluation losses)	280	0	0
<i>of which: Provisions for credit losses</i>	279	0	0
31. Indirect taxes/statutory fees <i>sum of (a) to (d)</i>	064	0	0
(a) Property tax	064A	0	0
(b) Foreign workers levy	064B	0	0
(c) Road tax	064D	0	0

²⁴ To be reported only by Singapore main office on a consolidated basis. The figure should tally with that reported in item 7 of Section III B Fixed Assets – Owned.

²⁵ To be reported only by Singapore main office on a consolidated basis. The figure should tally with that reported in item 5 of Section III B Fixed Assets – ROU Assets.

²⁶ To be reported only by Singapore main office on a consolidated basis. The figure should tally with that reported in item 7 of Section III B Intangible Assets.

Institution Code Reporting Cycle Institution Name Business Unit **E EXPENDITURE/DISBURSEMENTS FOR****S\$**

		In Singapore	Outside Singapore
(d) Others (e.g. registration fees, licence fees and stamp duties)	064C	0	0
32. Non-recoverable input tax expenses (GST incurred on purchases which are not claimable)	067	0	0
33. Miscellaneous expenditure <i>(a) + (b)</i>		0	0
(a) Operating	049	0	0
(b) Non-operating	289	0	0
TOTAL	200	0	0

Grand Total of Expenditure/Disbursements for**S\$**

Institution Code Reporting Cycle Institution Name Business Unit **F NET SPREAD EARNINGS²⁷****(SUPPLEMENTARY INFORMATION. PLEASE DO NOT EXCLUDE THE AMOUNT REPORTED HERE FROM SECTION D)**

Net spread earnings are a measurement of service income from dealing activities; this is identified as the difference between the price paid/offered by the FI and the price available in the open market (mid-market price). This should capture the difference between the sale/purchase price and the mid-market price at the time of the transaction. Net Spread Earning on a trade = Difference between bid (buy)/offer (sale) price and mid-market price.

Please note that this include both agency trades and principal trades.

Financial Instruments	Total (S\$)	In Singapore (%)	Outside Singapore (%)
Foreign exchange transactions	0	0	0
Securities (all equities, short-term and long-term debt instruments)	0	0	0
Derivatives	0	0	0

²⁷ If it is a loss, please indicate data with minus (-) sign.

Institution Code Reporting Cycle Institution Name Business Unit **G APPROPRIATION OF PROFIT for the year ended**
(to be completed only by Singapore main office)

- All figures reported should be based on the company's **audited financial statements**.
- **Locally incorporated companies** should report data pertaining to business operations of all Singapore and overseas branches.
- **Local branches of foreign companies** should report data pertaining to business operations of the Singapore branches only.

		S\$
1. Net profit/(loss) ²⁸ before tax (NPBT)		0
2. Income tax expense		0
3. Dividends proposed/paid to shareholders	(a) Singapore residents	0
	(b) Non-residents	0
4. Bonus shares issued to	(a) Singapore residents	0
	(b) Non-residents	0

Validate

Checking of NPBT

5. Computed NPBT* (based on previous sections)	0
6. Differences between reported and computed NPBT ^{(1) - (5)}	0

* *Computed NPBT = Grand Total of Income (Sect D) - Grand Total of Expenditure (Sect E) - Total Remuneration (Part I Persons working outside Singapore + Part II Persons working in Singapore – by occupational status) (Sect C)*

Please provide reasons for any differences between the reported and computed NPBT (3,000 char limit).

²⁸ Please indicate loss with minus (-) sign.

Institution Code

Reporting Cycle

Institution Name

Business Unit

H GENERAL REMARKS (3,000 char limit)