

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

**3**

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

1. The financial statements, including the notes thereto, are a true copy of the audited financial statements 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 financial statements referred to in paragraph 1 have been drawn up in accordance with generally accepted accounting principles.
3. The supplementary information in Form 4 is submitted in support of the attached financial statements.
4. Profit and loss account.

*Previous year*

*Current Year*

20\_\_

20\_\_

\$

\$

(1) Revenue –

(a) Brokerage and commission from:

(i) Exchange traded business

- Securities and units in a Collective Investment Schemes \_\_\_\_\_
- Futures and other derivatives contracts \_\_\_\_\_

(ii) Non-exchange traded business

- Securities and units in a Collective Investment Schemes \_\_\_\_\_
- Over-the-counter derivatives contracts (excluding over-the-counter derivatives contracts) \_\_\_\_\_

where the underlying thing is a currency or currency index)		
- Spot foreign exchange contracts for the purposes of leveraged foreign exchange trading and over-the-counter derivatives contracts where the underlying thing is a currency or currency index		
(b) Profit or loss from proprietary trading:		
(i) Equity and equity derivatives		
(ii) Debt and debt derivatives		
(iii) Commodity and commodity derivatives		
(iv) Foreign exchange		
(v) Others		
(c) Underwriting commission		
(d) Portfolio management fees		
(i) Management fees		
(ii) Advisory fees		
(e) Corporate finance fees from:		
(i) Managing initial public offerings ("IPOs")		
(ii) Others		
(f) Trustee and custodian fees		
(g) Commission rebates		
(h) REIT management fees		
(i) Base and performance fees		
(ii) Transaction fees (acquisitions & disposals)		
(i) Fees for providing credit rating services		
(j) Interest:		
(i) Product financing		
(ii) Others		
(k) Dividend		
(l) Other revenue (to specify if significant <sup>3</sup> )		

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<sup>3</sup> Significant if amount is greater or equal to 5% of Total Revenue.

Total Revenue	_____	_____
(2) Less: Expenses -		
(a) Bad debts written off	_____	_____
(b) Provision for doubtful debts	_____	_____
(c) Diminution in the value of specified products	_____	_____
(d) Brokerage and commission from business in:		
(i) Securities and units in a Collective Investment Schemes	_____	_____
(ii) Futures and other derivatives contracts	_____	_____
(iii) Others	_____	_____
(e) Commission expense		
(i) Other brokers/ banks	_____	_____
(ii) Agents (including remisiers)	_____	_____
(f) Interest expense	_____	_____
(g) Fee expense	_____	_____
(h) Directors' remuneration	_____	_____
(i) Salaries and other employment costs (excluding directors' remuneration)	_____	_____
(j) Other expenses (to specify if significant <sup>4</sup> )	_____	_____
Total Expenses	_____	_____
Net profit before tax and extraordinary items		
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	_____	_____

<sup>4</sup> Significant if amount is greater or equal to 5% of Total Expenses.

**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.*