



# SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN



## MANUAL FOR ONLINE FINANCIAL REPORTING SYSTEM

Dated: November 7, 2016



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## **1. INTRODUCTION**

**1.1** Securities and Exchange Commission of Pakistan (the "Commission") vide its Circular No. 04 of 2013 dated April 16, 2013, directed the brokers to file financial information to the Commission through online Financial Reporting System ("FRS"). The said financial information, which are unaudited, is required to be filed on quarterly basis and within thirty days of close of each quarter.

**1.2** FRS has primarily three parts, which consist of:

- a. Top Sheet (Balance Sheet)
- b. Net Capital Balance Data (Annexure 19), and
- c. Profit and Loss Account

**1.3** Following is the list of Input Forms wherein data is required to be inserted:

- a. Top sheet (Balance Sheet)
- b. Annexure A - Detail of Branches
- c. Annexure B - Detail of Agents
- d. Annexure C - Detail of Clients
- e. Annexure 1 - Cash and Bank Balances
- f. Annexure 2 - Trade Debts - Net
- g. Annexure 3 - Short Term Investments
- h. Annexure 5 - Business Property
- i. Annexure 6 - Value of TREC
- j. Annexure 7 - Investment in Associated Undertaking
- k. Annexure 8 - Long Term Investments
- l. Annexure 9 - Deposits with Stock Exchange, NCCPL and CDC
- m. Annexure 10 - Payables
- n. Annexure 11 - Current Portion of Accrued Markup
- o. Annexure 12 - Short Term Bank Borrowings
- p. Annexure 13 - Long Term Loans
- q. Annexure 14 - Accrued Markup on Long Term Liabilities
- r. Annexure 15 - Capital



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- s. Annexure 17 - Pledge Details
- t. Annexure 18 - Leverage Market Position
- u. Annexure 19 - Net Capital Balance Data
- v. Annexure 20 - Profit and loss Account

## **2. INSTRUCTIONAL GUIDELINES**

This Manual provides the instructional guidelines to the brokers/TREC holders to their quarterly financial information. This Manual is designed in such a manner that it will provide step by step guidelines for each line item of input annexure constituting the FRS.

For the purpose of filing the FRS, brokers/TREC holder are required to register with the e-Services module of the Commission. After getting registered with e-Services, the brokers are required to follow the guidelines to file their financial information:

### **2.1 Access to FRS**

- a. Log on to the e-Services by entering the "Login Name" and "Password".
- b. Under the heading "Process Listing" and section "List of Available Processes", click on the link "Filing of Return - FRS (previously SMBH)".
- c. "PROCESS DOCUMENT LISTING - ANNEXURES LIST", will appear. This page contains "List of Documents" which are necessary to be filled in for submission of financial information through FRS.



Screen shot of "Process Document Listing-Annexure List" is mentioned below:

Document	Information to be Submitted
* Update Brokerage House Top sheet	Quarterly View
* Update Annexure A - Detail of Branches	Quarterly View Delete
* Update Annexure B - Detail of Agents	Quarterly View Delete
* Update Annexure C - Detail of Clients	Quarterly View Delete
* Fill Annexure 1 - Cash and Bank Balances	Quarterly
* Fill Annexure 2 - Trade Debits- Net	Quarterly
* Fill Annexure 3 - Short Term Investments	Quarterly
* Fill Annexure 5 - Business Property	Quarterly
* Fill Annexure 6 - Value of TREC	Quarterly
* Fill Annexure 7 - Investment in Associated Undertakings	Quarterly
* Fill Annexure 8 - Long Term Investment	Quarterly
* Fill Annexure 9 - Deposits with Stock Exchange, NCCPL and CDC	Quarterly
* Fill Annexure 10 - Payables	Quarterly
* Fill Annexure 11 - Current Portion of Accrued Make up	Quarterly
* Fill Annexure 12 - Short Term Bank Borrowings	Quarterly
* Fill Annexure 13 - Long Term Loans	Quarterly
* Fill Annexure 14 - Accrued Make up on Long Term Liabilities	Quarterly
* Fill Annexure 15 - Capital	Quarterly
* Fill Annexure 17 - Pledge Details	Quarterly
* Fill Annexure 18 - Leverage / Asset Position	Quarterly
* Fill Annexure 19 - Net Capital Balance Date	Quarterly
* Fill Annexure 20 - Profit and Loss Account	Quarterly

## 2.2 Form - Brokerage House Top Sheet (Balance Sheet)

### Purpose

Top Sheet is intended to provide the profile and financial information of the Brokers/TREC Holders in summary form.

### Applicability

Top Sheet is applicable on all the Brokers/TREC Holders.



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### Content

This form contains the information comprises of company' details and financial information (assets, liabilities, equity, pledge detail and leverage market position) to be filled in by the Brokers/TREC Holders.

### Structure of the form

This form has two parts.

- a. First part contains the profile information of Broker/TREC Holder
- b. Second part contains the financial information of the Broker/TREC holder at the end of particular period.

### Instructional Guidelines

Click on the link "Brokerage House Top Sheet". "Top Sheet" will appear. Snapshot of which is mentioned below:

**Top Sheet**

Name: ASD (PVT.) LIMITED  
Return for the Quarter: 2013-Q1 (July - September)

**Company Details**

Name of TREC Holder: ASD (PVT.) LIMITED  
Date of Incorporation of the company: 21/07/1987  
Broker Registration Number: [Blank]  
Date of Initial Registration as Broker: [Blank]  
Next Date of Renewal of COR: [Blank]

**TREC Number**

	TREC Number	Date of acquiring TREC under Demutualization
Karachi Stock Exchange	[Blank]	[Blank]
Lahore Stock Exchange	[Blank]	[Blank]
Islamabad Stock Exchange	[Blank]	[Blank]
Pakistan Stock Exchange	[Blank]	[Blank]

Date of Acquiring Initial Membership: [Blank]  
Address of Registered Office: [Blank]  
Number of branches: (Annexure - A): 0  
Number of registered agents: (Annexure - B): 0  
Number of Clients: (Annexure - C): 0





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Assets (Current Assets)		Annexure	Quarter End (in rupees)
Cash and Bank	3		0
Trade Debt - Net	2		0
Short Term Investments	3		0
Current Portion of Loans and Advances Receivable			0
Short Term Prepayments, Deposits and other Receivables			0
Other Current Assets			0
Total Current Assets			0
Assets (Non-Current Assets)			
Business Property	5		0
Value of TREC	6		0
Investments in Associated Undertakings	7		0
Long Term Investments	8		0
Deposits with Stock Exchange, NCCPL and CDC	9		0
Other Non Current Assets			0
Total Non-Current Assets			0
TOTAL ASSETS			0

Liabilities & Equity (Current Liabilities)		
Trade Payables	10	0
Current portion of Accrued Markup	11	0
Short Term Bank Borrowings	12	0
Current Portion of Long Term Loans		0
Other Liabilities		0
Total Current Liabilities		0
Liabilities & Equity (Non-Current Liabilities)		
Long Term Loans	13	0
Accrued Markup on Long Term Liabilities	14	0
Other Liabilities		0
Total Non-Current Liabilities		0
Surplus on revaluation of fixed assets		0
Equity		
Capital	15	0
TOTAL LIABILITIES & CAPITAL		0
Pledge Details	17	0
Leverage Market Position	18	0

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed.

Continue

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**a. First Part- "Company Details"**

This section contains the information of the Broker/TREC holder and the requisite detail may be inserted as tabulated below:

Line Item	Instructional Guidelines	Remarks
Name of TREC Holder	This is an auto filled field which contains the name of the TREC Holder.	Auto filled
Date of Incorporation of the Company	This is an auto filled field containing the date of incorporation of the company as mentioned on the certificate of incorporation.	Auto filled
Broker Registration Number	Insert broker registration number as mentioned on the certificate of registration issued by the Commission.	
Date of initial registration as broker	Select the date of initial registration as a broker with the Commission from the given calendar.	
Next date of renewal of Certificate of Registration ("COR")	Select the next date on which COR is required to be renewed.	
TREC Number	Check the relevant exchange and insert the TREC Number mentioned on TRE Certificate issued by the Exchange.	For Returns pertaining to pre integration, please select the respective exchange(s). For returns pertaining to post integration, please select PSX only.





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Date of acquiring TREC under demutualization	Select the date of acquisition of TREC issued by the respective Exchange, from given calendar.	
Date of acquiring initial membership	Select date of acquiring initial membership from the given calendar.	This field is applicable for those brokers/TREC Holders who had membership of the exchange(s) before demutualization.
Address of Registered Office	Insert the registered office address.	
Number of Branches: (Annexure - A)	Insert the number of branches registered with Exchange.	The number inserted here needs to be reconciled with the number of branches inserted in Annexure - A.
Number of registered Agents: (Annexure - B)	Insert the number of agents registered with the Commission.	The number inserted here needs to be reconciled with the number of Agents inserted in Annexure - B.
Number of Clients: (Annexure C)	Insert the number of Clients.	The number inserted here needs to be reconciled with the total number of clients mentioned in Annexure - C.



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**b. Second Part- financial information of the Broker/TREC holder**

This section contains the financial information of the Broker/TREC Holder and requisite detail may be inserted as tabulated below:

Line Item	Instructional Guidelines	Remarks
<b>Assets (Current Assets)</b>		
Cash & Bank (Annexure - 1)	Insert the total amount of closing balances of Cash and Banks at the end of the relevant period.	Amount inserted under this head needs to be reconciled with the total of Annexure - 1.
Trade Debts - Net (Annexure - 2)	Insert the net amount of Trade Debts.	Amount inserted under this head needs to be reconciled with the total of Annexure - 2.
Short Term Investments (Annexure - 3)	Insert the value of short term investment in the name of Brokerage House/TREC Holder.	Amount inserted under this head needs to be reconciled with the total of Annexure - 3.
Current Portion of Loans and Advances Receivable	Insert the total of current portion of loans, advances and receivables.	
Short Term Prepayments, Deposits and Other Receivables	Insert the total of Short Term Prepayments, Deposits and Other Receivables	
Other Current Assets	Insert the total of Other Current Assets which do not fall in any of the above mentioned current assets category.	
<b>Total Current Assets</b>	Sum of above mentioned current assets	This is a formula field which automatically calculates the total of above mentioned current assets.



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Assets (Non-Current Assets)			
Business Property (Annexure - 5)	Insert the total of WDV/Net Book Value of Business Property, which includes property, plant and equipment etc.	Amount inserted under this head needs to be reconciled with the total of Annexure - 5.	
Value of TREC (Annexure - 6)	Insert the value of TREC recorded in the books of accounts.	Amount inserted under this head needs to be reconciled with the total of Annexure - 6.	
Investment in Associated Undertakings (Annexure - 7)	Insert the net amount of investments made in associated undertakings, as recorded in books of accounts.	Amount inserted under this head needs to be reconciled with the total of Annexure - 7.	
Long Term Investments (Annexure - 8)	Insert the total amount of long term investments in the name of Brokerage House/TREC holder.	Amount inserted under this head needs to be reconciled with the total of Annexure - 8.	
Deposits with Stock Exchange, NCCPL and CDC (Annexure - 9)	Insert the total amount deposited with the Stock Exchanges, NCCPL and CDC. This head should also include the amount deposited with PMEX and other long term deposits.	Amount inserted under this head needs to be reconciled with the total of Annexure - 9.	
Other non-current assets	Insert the total of other non-current assets which do not fall in any of the above mentioned non-current assets' category.		



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<b>Total Assets</b>	<b>Non-Current</b>	<b>Sum of above mentioned non-current assets.</b>	This is a formula field which automatically calculates the total of above mentioned non-current assets.
<b>Total Assets</b>		<b>Sum of total current assets and total non-current assets.</b>	This is a formula field which automatically calculates the total of current assets and total of non-current assets.

Line Item	Instructional Guidelines	Remarks
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities</b>		
Trade Payables (Annexure - 10)	Insert the net amount of Trade Payables.	Amount inserted under this head needs to be reconciled with the total of Annexure - 10.
Current Portion of Accrued Markup (Annexure - 11)	Insert the amount pertaining to the current portion of markup accrued on loans.	Amount inserted under this head needs to be reconciled with the total of Annexure - 11.
Short Term Bank Borrowings. (Annexure - 12)	Insert closing balances of Short Term Bank Borrowings.	Amount inserted under this head needs to be reconciled with the total of Annexure - 12.
Current Portion of Long Term Loans.	Insert the total amount of current portion of long term loans.	
<b>Other Liabilities</b>	<b>Insert total of other current liabilities which do not fall</b>	



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	under any of the above mentioned current liabilities categories.	
Total Current Liabilities	Sum of above mentioned current liabilities.	This is a formula field which automatically calculates the total of above mentioned current liabilities.
<b>Non-Current Liabilities</b>		
Long Term Loans (Annexure - 13)	Insert the closing balances of long term loans.	Amount inserted under this head needs to be reconciled with the total of Annexure - 13.
Accrued Markup on Long Term Liabilities (Annexure - 14)	Insert the non-current portion of markup accrued on long term liabilities.	Amount inserted under this head needs to be reconciled with the total of Annexure - 14.
Other Liabilities	Insert sum of other non-current liabilities which do not fall under any of the above mentioned non-current liabilities.	
Total Non-Current Liabilities	Sum of above mentioned non-current liabilities.	This is a formula field which automatically calculates the total of above mentioned non-current liabilities.
Surplus on revaluation of fixed assets	Insert the amount of surplus arises on revaluation of fixed assets.	
<b>Equity</b>		
Capital (Annexure - 15)	Insert the total capital	Amount inserted under





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	comprises of Issued, subscribed and paid up share capital, Reserves, Unappropriated profit/(loss) and Advance against issuance of shares.	this head needs to be reconciled with the total of Annexure - 15.
Total liabilities and Capital	Sum of Total Liabilities and Capital	This is a formula field which automatically calculates the total of above mentioned current liabilities, non-current liabilities, surplus on revaluation and capital.
Pledge Details (Annexure - 17)	Insert the total value of shares pledged from house account and sub accounts.	Amount inserted under this head needs to be reconciled with the total of Annexure - 17.
Leverage market position - (Annexure - 18)	Insert the total amount of leverage as financier and finance, for client(s) as well as proprietary, in Margin Trading System, Margin Financing System and Securities Lending and Borrowing (SLB).	Amount inserted under this head needs to be reconciled with the total of Annexure - 18.

- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*, to move on to Annexure A.



## 2.3 Form – Annexure A – Detail of Branches

### Purpose

Annexure A is intended to provide the detail of branches of Brokers/TREC Holders.

### Applicability

Annexure A is applicable on all the Brokers/TREC Holders.

### Content

The form contains the information of branches of the Broker/TREC Holder, including location, authorized person of branch, contact number of authorized person, branch office address, commencement date, closure date and date of closure notification to the exchange.

### Structure of the form

This form has one segment which contains the particular of the branch(es) of the Brokers/TREC Holders.

### Instructional Guidelines

Click on the link “Annexure A – Detail of Branches”. “Annexure A – Detail of Branches” will appear. Snapshot of which is mentioned below:

Annexure A - Detail of Branches

Name: ASD (PVT.) LIMITED  
Return for the Quarter: 2015-Q1 (July - September)

Location of Branch Office	Authorized Person at Branch Office	Authorized Person CMC	Contact Number of Authorized Person	Branch Office Address	Commencement Date	Closure Date	Date of Closure Notification to the Exchange
---------------------------	------------------------------------	-----------------------	-------------------------------------	-----------------------	-------------------	--------------	--

Total of No. Of Branches: 0  
Total above must be equal to Number of Branches of Top Sheet

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed

Continue



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To insert the detail of the branch(es), click on "Add Row". This provides the fields to insert the detail of branch(es). The requisite detail may be inserted as tabulated below:

Line Item	Instructional Guidelines	Remarks
Location of Branch Office	Select the location of Branch Office from given locations.	
Authorized Person at Branch Office	Insert the Name of the person authorized to manage the branch affairs.	
Authorized Person CNIC No.	Insert the CNIC Number of the Authorized person.	
Contact Number of Authorized Person	Insert the Contact Number of the Authorized person.	
Branch Office Address	Insert the complete Branch Office address.	
Commencement Date	Select the commencement date of the Branch Office from the given calendar.	
Closure Date	Select the closure date of the Branch Office, if any.	
Date of Closure Notification to the Exchange	Select the date of notification sent to the Exchange for branch closure, if any.	

- To add the details of another Branch, if required, click "Add Row", and repeat the process.
- To delete the details of the Branch, select the branch and click "Remove Row".
- Total number of Branches detail inserted in Annexure A must be equal to number of Branches inserted in the Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.



- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure B.

## 2.4 Form - Annexure B - Detail of Agents

### Purpose

Annexure B is intended to provide the detail of agents of Brokers/TREC Holders.

### Applicability

Annexure B is applicable on all the Brokers/TREC Holders, who have registered agents.

### Content

The form contains the information of agents of the Broker/TREC Holder, including their name, agent's registration number, agent CNIC, initial registration date, expiry date of registration, designated office etc.

### Structure of the form

This form has one segment which contains the particular of the agents of the Broker/TREC Holder.

### Instructional Guidelines

Click on the link *"Annexure B - Detail of Agents"*. *"Annexure B - Detail of Agents"* will appear. Snapshot of which is mentioned below:



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Annexure B - Detail of Agents

Name: ASD (PVT.) LIMITED  
Return for the Quarter: 2013-Q1 (July - September)

Name Of Agent	Agent Reg No.	Agent CNIC	Initial Registration Date	Expiry Date of Registration	Designated Office	Status of Certificate of Registration	Cancel Date	Date of Agent ship Cancellation/Notification Advertisement
---------------	---------------	------------	---------------------------	-----------------------------	-------------------	---------------------------------------	-------------	--

Total of No. of registered agents: 0  
Total above must be equal to No. of registered agents of Top Sheet: 0

Add Row Remove Row

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed.

Continue

To insert the detail of the Agent, click on "Add Row". This provides the fields to insert the detail of the Agent. The requisite detail may be inserted as tabulated below:

Line Item	Instructional Guidelines	Remarks
Name of Agent	Insert the name of the registered Agent.	
Agent Registration No.	Insert the agent registration number.	
Agent CNIC No.	Insert the CNIC Number of the Registered Agent.	
Initial Registration Date	Select the initial registration date of the Agent from the given calendar.	
Expiry Date of Registration	Select the expiry date of registration of the Agent from the given calendar.	
Designated Office	Insert the Designated	





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	Office/Branch for whom the agent has been registered	
Status of certificate of registration	Select the status of certificate of registration from the given two options (renewed/cancelled).	
Cancel Date	In case certificate of registration is cancelled, select the date of cancellation of registration of Agent from the given calendar.	
Date of Agent ship cancellation/notification advertisement	Select the date of cancellation/notification of advertisement, if any from the given calendar.	

- To add the details of another Agent, if required, click "Add Row", and repeat the process.
- To delete the details of the Agent, select the Agent and click "Remove Row".
- Total number of Agent(s) detail inserted in Annexure B must be equal to number of Agent(s) inserted in the Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure C.



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**2.5 Form – Annexure C – Detail of Clients**

**Purpose**

Annexure C is intended to provide the detail of Clients of Brokers/TREC Holders.

**Applicability**

Annexure C is applicable on all the Brokers/TREC Holders.

**Content**

The form contains the information of Clients, including number of clients, number of sub accounts and number of clients whose physical share are available with the broker.

**Structure of the form**

This form has one segment which contains the information of Clients.

**Instructional Guidelines**

Click on the link “Annexure C – Detail of Clients”. “Annexure C – Detail of Clients” will appear. Snapshot of which is mentioned below:

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**Annexure C - Detail of Clients**

Name: ASD (PVT.) LIMITED  
Return for the Quarter: 2013-Q1 (July - September)

Total Number of Clients:

Number of Sub Accounts:

Physical Delivery (number of clients):

Remarks:

Total Number of Clients above must be equal to Number of Clients: (Annexure-C) of Top Sheet:

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed



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The requisite detail may be inserted as tabulated below:

Line Item	Instructional Guidelines	Remarks
Total number of Clients	Insert the total number of Clients	The number of Clients inserted here must be equal to Number of Clients mentioned in Top Sheet.
Number of Sub Accounts	Insert the number of Sub Accounts opened/maintained with the CDC by Broker/TREC Holder.	
Physical Delivery (Number of Clients)	Insert the number of Clients of whom the physical deliveries of securities are placed with the Broker/TREC Holder.	
Remarks	Insert remarks if any regarding the clients	It is an optional field.

- Total number of Clients inserted in Annexure C must be equal to number of Clients inserted in the Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 1.



**2.6 Form – Annexure 1 - Cash and Bank Balances**

**Purpose**

Annexure 1 is intended to provide the detail of Cash and Bank Balances of Broker/TREC Holder.

**Applicability**

Annexure 1 is applicable on all the Brokers/TREC Holders.

**Content**

The form contains the detail information regarding cash in hand, Bank Balance member's accounts and Bank Balance Client's accounts. In this form, bank detail including bank name, branch code, branch address and account balance is required to be inserted.

**Structure of the form**

This form has three segments, comprising of:

- Summary of Cash and Bank Balances
- Breakup/Details of Bank Balance (Member Account)
- Breakup/Details of Bank Balance (Client Account)

**Instructional Guidelines**

Click on the link "Annexure 1 – Cash and Bank Balances". "Annexure 1 – Cash and Bank Balances" will appear. Snapshot of Annexure 1 is mentioned below:



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Annexure 1 - Cash and Bank Balances

Name: ASD (PVT.) LIMITED  
Return for the Quarter: 2013-Q1 (July - September)

Summary of Cash and Bank Balances

Cash in hand	0
Bank Balance (Member Account)	0
Bank Balance (Client Account)	0
Total - Cash and Bank	0

Note: Total must be equal to Cash and Bank of the sheet

Breakup/Details of Bank Balance (Member Account)

Name of Bank	Other Bank Name	Branch Code	Branch Detail	Account No.	Amount (Rupees)	Balance in the Bank as % of Total Bank Balances
Total - Member Account						
Add Row Remove Row						

Breakup/Details of Bank Balance (Client Account)

Name of Bank	Other Bank Name	Branch Code	Branch Detail	Account No.	Amount (Rupees)	Balance in the Bank as % of Total Bank Balances
Total - Client Account						
Add Row Remove Row						

The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed

Continue

The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Summary of Cash and Bank Balances</b>		
Cash in hand	Insert the amount of cash in hand available with the Broker/TREC Holder.	
Bank Balance (Member Account)	This is an auto filled field. Data inserted in "Breakup/Details of Bank Balance (Member Account)" segment will automatically appear in this field.	Auto Filled
Bank Balance (Client Account)	This is an auto filled field. Data inserted in "Breakup/Details of Bank Balance (Client Account)" segment will automatically appear in this field.	Auto Filled
Total-Cash and Bank	Sum of above mentioned fields.	It is a formula field. Total of "Cash and Bank Balances" must be equal

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		to the "Cash and Bank" of Top Sheet
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**Breakup/Details of Bank Balance (Member Account)**

To insert the data in Breakup/Details of Bank Balance (Member Account) segment, click on "Add Row". This provides the fields to insert the details of Bank Balance (Member Account).

The requisite data may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Name of Bank	Select the name of the bank from the given option.	In case name of bank is not available, Select "Other". This makes available the field to insert the name of other bank.
Other Bank Name	Insert the name of the Other Bank.	
Branch Code	Insert the branch code	
Branch Detail	Insert the address of the bank branch.	
Account Number	Insert the bank account number.	
Amount (Rupees)	Insert the bank account balance at the end of the reporting period.	
Balance in the bank as % of total bank balances	This is a formula field.	It automatically calculates the percentage of bank account balance to total banks' balance.
Total - Member Account	Sum of Bank balances (Member Accounts).	It is a formula field. It automatically calculates the sum of bank balances members' account.  Sum of Bank Balance (Members Account) will automatically appear against Bank Balance(Member Account), in Summary of Cash



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		and Bank Balances.
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- To add the details of another bank account, if required, click "Add Row", and repeat the process.
- To delete the details of the account, select the bank account and click "Remove Row".

**Breakup/Details of Bank Balance (Client Account)**

To insert the data in "Breakup/Details of Bank Balance (Client Account)" segment, click on "Add Row". This provides the fields to insert the detail of "Bank Balance (Client Account)".

The requisite data may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Name of Bank	Select the name of the bank from the given option.	In case name of bank is not available, Select "Other". This makes available the field to insert the name of other bank.
Other Bank Name	Insert the name of the Other Bank.	
Branch Code	Insert the branch code	
Branch Detail	Insert the address of the bank branch.	
Account Number	Insert the bank account number.	
Amount (Rupees)	Insert the bank account balance at the end of the reporting period.	
Balance in the bank as % of total bank balances	This is a formula field.	It automatically calculates the percentage of bank account balance to total banks' balance.
Total - Client Account	Sum of Bank balance (Client Account).	It is a formula field. It automatically calculates the sum of bank balances clients'



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		accounts. Sum of Bank Balance (Clients Account) will automatically appear against Bank Balance(Clients Account), in Summary of Cash and Bank Balances.
--	--	---

- To add the details of another bank account, if required, click "Add Row", and repeat the process.
- To delete the details of the bank account, select the bank account and click "Remove Row".
- "Total - Cash and Bank" of segment 1 must be equal to "Cash and Bank" of Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 2.

## 2.7 Form -Annexure 2 - Trade Debts- Net

### Purpose

Annexure 2 is intended to provide the detail of "Trade Debts-Net" of Broker/TREC Holder.

### Applicability

Annexure 2 is applicable on all the Broker/TREC Holders.

### Content

The form contains the information of trade debts which includes Clients, NCCPL, Stock Exchanges, Clients, Recognized counter parties and others.



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### Structure of the form

This form has two segments, comprising of

- Summary of Trade Debts-Net and
- Breakup/Details of Sub-Account Holders.

### Instructional Guidelines

Click on the link "Annexure 2 - Trade Debts-Net". "Annexure 2 - Trade Debts-Net" will appear. Snapshot of Annexure 2 is mentioned below:

The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Summary of Trade Debts - Net</b>		
NCCPL	Insert the amount of receivable as Trade Debts from NCCPL	
Stock Exchanges	Insert the amount of receivable as Trade Debts from stock exchanges	
Clients	This is an auto filled field. Sum of Data inserted in "Breakup/Details of Sub Account Holder" segment will	Auto Filled



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	automatically appear in this field.	
Recognized counterparties	Insert the amount of receivable as Trade Debts from recognized counterparties.	
Others	Insert the amount receivable as Trade debt which does not fall in any of the above categories.	
Total	Sum of the above mentioned fields.	This is a formula field; it calculates the sum of all the above fields. This total must be equal to "Trade Debts-Net" of Top Sheet.
<b>Sub Account Holders</b>		
Clients	This is an auto filled field. Data inserted in "Breakup/Details of sub Account Holder" segment will automatically appear in these related fields.	Auto Filled
Directors		
Employees		

**Breakup/Details of Sub account holders**

To insert the data in "Breakup/Details of Sub Account Holders" segment click on "Add Row". This provides the fields to insert the details of Sub Account Holders.

The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Categories of Sub Account Holders	Select the category of Sub Account Holder from the given categories.	There are three categories of Sub Account Holders which include Employees, Directors and Clients.
Total Number	Insert the numbers of Sub Account Holders fall under the selected category.	





Aging less than 14 days	Insert the amounts of trade debts of the selected category which have aging of less than 14 days.	
Aging more than 14 days	Insert the amounts of trade debts of the selected category which have aging of more than 14 days.	
Net Receivable amount	Sum of the trade debts under the selected the category.	This is a formula field and automatically calculates the sum.

- To add the details of other categories, if required, click "Add Row", and repeat the process.
- To delete the details of the category, select the category and click "Remove Row".
- Total of summary of "Trade Debts-Net" in segment 1 must be equal to "Trade Debts-Net" of Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 3.

## 2.8 Form – Annexure 3 – Short Term Investments

### Purpose

Annexure 3 is intended to provide the detail of Short Term Investments of Broker/TREC Holder.

### Applicability

Annexure 3 is applicable on all the Brokers/TREC Holders.



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### Content

Form contains the information of Short Term Investments of Broker/TREC Holder in Securities, Listed TFCs, Corporate Bonds-BBB rating, Treasury Bills, PIB and Others.

### Structure of the form

This form comprises of one segment namely Summary of Short Term Investments.

### Instructional Guidelines

Click on the link "Annexure 3 - Short Term Investments". "Annexure 3 - Short Term Investments" will appear. Snapshot of Annexure 3 is mentioned below:

The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Securities	Insert the value of the securities in the name of Broker/TREC Holder.	
Listed TFCs	Insert the value of the Listed TFCs in the name of Broker/TREC Holder.	
Corporate Bonds	Insert the value of the Corporate Bonds in the name of Broker/TREC Holder.	



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Treasury Bills	Insert the value of treasury bills in the name of Broker/TREC Holder.	
PIB	Insert the value of PIB in the name of Broker/TREC Holder.	
Others	Insert the value of short term investments which do not fall under any of the above category.	
Total	Sum of above mentioned fields.	This is a formula field; It calculates the sum of short term investments.

- Total of "Summary of Short Term Investments" must be equal to "Short Term Investments" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to next Annexure 5.

## 2.9 Form -Annexure 5 - Business Property

### Purpose

Annexure 5 is intended to provide the detail of Property, Plant and Equipment (PP&E) of Broker/TREC Holder.

### Applicability

Annexure 5 is applicable on all the Brokers/TREC Holders.



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### Content

Form contains the information of PP&E of TREC Holder, which includes property – Land, Property-Building, Office Equipment, Machinery, Computers, Vehicles and Others.

### Structure of the form

This form has two segments, comprising of;

- “Summary of Business Property” and
- “Business Property”.

### Instructional Guidelines

Click on the link “Annexure 5 – Business Property”. “Annexure 5 – Business Property” will appear. Snapshot of Annexure 5 is mentioned below:

Annexure 5 - Business Property Unaudited

Name ASD (PVT.) LIMITED  
Return for the Quarter 2013-Q1 (July - September)

**Summary of Business Property**

Property-Land	0
Property-Building	0
Office Equipment	
Machinery	
Computers	
Vehicles	
Others	0

**Business Property**

Description of Asset	WDM/Net Book Value

Total for top sheet comparison  
Total of Amount must be equal to Business Property of 0  
Top Sheet

Add Row Remove Row

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed.

Continue



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The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Summary of Business Property</b>		
Property-Land	These all are auto filled fields. Data inserted in "Business Property" segment will automatically appear in respective fields.	Auto Filled
Property-Building		
Office Equipment		
Machinery		
Computers		
Vehicles		
Others		

**Business Property**

To insert the data in Business Property segment, click on "Add Row". This provides the fields to insert the Business Property detail. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Description of Asset	Select the category of Assets from the available drop down option.	
WDV/Net Book Value	Insert the WDV/Net Book Value of the selected Assets.	

- To add the details of other Asset, if required, click "Add Row", and repeat the process.
- To delete the details of the Asset, select the Asset and click "Remove Row".
- **Total of "Business Property" must be equal to "Business Property" appearing in Top Sheet.**
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.

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- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 6.

## 2.10 Form – Annexure 6 – Value of TREC

### **Purpose**

Annexure 6 is intended to provide the detail of Trading Right Entitlement Certificate (TREC) issued by the securities exchange and membership of mercantile exchange, owned by the Broker/TREC Holder.

### **Applicability**

Annexure 6 is applicable on all the Brokers/TREC Holders.

### **Content**

Form contains the information of TREC issued by Exchange(s) and Membership card of PMEX owned by Broker/TREC Holder.

### **Structure of the form**

This form has three segments, comprising of;

- "Total -Value of TREC"
- "Value of TREC" and
- "Value of Pakistan Mercantile Exchange's Membership"

### **Instructional Guidelines**

Click on the link "Annexure 6 – Value of TREC". "Annexure 6 – Value of TREC" will appear. Snapshot of Annexure 6 is mentioned below:



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The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Total -Value of TREC</b>		
<b>Total</b>	This is an auto filled field. Sum of data inserted in "Value of TREC" and "Value of Pakistan Mercantile Exchange's Membership" segments will automatically appear in this field.	Auto Filled
<b>Value of TREC</b>		
Karachi Stock Exchange	Insert the Book value of TREC issued by KSE.	This field pertains to pre integration period.
Lahore Stock Exchange	Insert the Book value of TREC issued by LSE.	This field pertains to pre integration period.
Islamabad Stock Exchange	Insert the Book value of TREC issued by ISE.	This field pertains to pre integration period.
Pakistan Stock Exchange	Insert the Book value of TREC issued by PSX.	This field pertains to post integration period.

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Value of Pakistan Mercantile Exchange's Membership		
Pakistan Mercantile Exchange	Insert the Book value of Membership of PMEX.	This field pertains to those brokers/TREC Holders who have membership of PMEX.

- Total of "Total Value of TREC" must be equal to "Value of TREC" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 7.

#### 2.11 Form - Annexure 7 - Investment in Associated Undertakings

##### Purpose

Annexure 7 is intended to provide the detail of Investment made by the Broker/TREC Holder in its associated undertakings.

##### Applicability

Annexure 7 is applicable on all the Broker/TREC Holders.

##### Content

Form contains the detail information regarding the investment in associated undertakings by the Broker/TREC Holder, including company name, investment date, amount and balance as on reporting date.

##### Structure of the form

This form comprises of one segment namely *"Breakup/Details of Investment in Associated Undertakings"*.



### Instructional Guidelines

Click on the link "Annexure 7 – Investments in associated Undertakings". "Annexure 7 – Investments in associated Undertakings" will appear. Snapshot of Annexure 7 is mentioned below:

To insert the data in "Breakup/Details of Investments in associated Undertakings" segment, click on "Add Row". This provides the fields to insert the detail of investment in associated Undertakings. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Associate Category	Select one category from the given options.	
Company Name	Insert the name of the associated undertaking.	
Investment Date	Select the date of the investment made in associated undertaking	

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	from the given calendar.	
Investment Amount	Insert the amount of the investment made.	
Balance as on Reporting date	Insert the balance of the investment as on reporting date.	

- To add the details of other Investments in Associated Undertakings, if required, click "Add Row", and repeat the process.
- To delete the details of the Investments, select the category of associated undertaking to be deleted and click "Remove Row".
- Total of "Balance as on reporting date" must be equal to "Investments in Associated Undertakings" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click Continue. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click "OK" otherwise "Cancel" to correct the data inserted.
- Move on to Annexure 8.





## 2.12 Form - Annexure 8 - Long Term Investment

### Purpose

Annexure 8 is intended to provide the detail of Long Term Investment made by the Brokers/TREC Holders.

### Applicability

Annexure 8 is applicable on all the Brokers/TREC Holders.

### Content

Form contains the detail information regarding the Long Term Investment made by the Broker/TREC Holder in securities, listed TFCs, Corporate Bonds, Pakistan Investment Bond and Others.

### Structure of the form

This form comprises of one segment namely "Summary of Long Term Investment".

### Instructional Guidelines

Click on the link "Annexure 8 - Long Term Investment". "Annexure 8 - Long Term Investment" will appear. Snapshot of Annexure 8 is mentioned below:



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The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Summary of Long Term Investment</b>		
Securities	Insert the value of the securities.	
Listed TFCs	Insert the value of the Listed TFCs.	
Corporate Bonds- BBB Rating	Insert the value of the Corporate Bonds.	
Pakistan Investment Bonds	Insert the value of PIBs.	
Others	Insert the value of long term investments that do not fall under any of the above categories	
<b>Total</b>	Sum of above mentioned long term investments.	This is a Formula Field, its calculate the sum of mentioned long term investments.

- Total of "Summary of Long Term Investment" must be equal to "Long Term Investment" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 9.

#### 2.13 Form - Annexure 9 - Deposits with Stock Exchange, NCCPL and CDC

##### Purpose

Annexure 9 is intended to provide the detail of deposits with Stock Exchange, NCCPL and CDC of the Broker/TREC Holder.



### Applicability

Annexure 9 is applicable on all the Brokers/TREC Holders.

### Content

Form contains the detail information regarding the amount deposited by the Broker/TREC Holder with Stock Exchange, NCCPL and CDC.

### Structure of the form

This form comprises of only one segment.

### Instructional Guidelines

Click on the link "Annexure 9 - Deposits with Stock Exchange, NCCPL and CDC".

Annexure 9 will appear. Snapshot of Annexure 9 is mentioned below:

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Annexure 9 - Deposits with Stock Exchange, NCCPL and CDC

Name: ASD (PVT.) LIMITED

Return for the Quarter: 2013-Q1 (July - September)

Entity	Amount
Islamabad Stock Exchange	0
Lahore Stock Exchange	0
Karachi Stock Exchange	0
Pakistan Stock Exchange	0
Pakistan Mercantile Exchange	0
National Clearing Company of Pakistan Limited	0
Central Depository Company of Pakistan Limited	0
Other Deposits	0
<b>Total</b>	<b>0</b>
Total above must be equal to Deposits with Stock Exchange, NCCPL and CDC of Top Sheet	

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed

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The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Islamabad Stock Exchanges	Insert the amount deposited by the Broker/TREC Holder with ISE.	This field pertains to pre integration period.
Lahore Stock Exchanges	Insert the amount deposited by the Broker/TREC Holder with LSE.	This field pertains to pre integration period.
Karachi Stock Exchanges	Insert the amount deposited by the Broker/TREC Holder with KSE.	This field pertains to pre integration period.
Pakistan Stock Exchanges	Insert the amount deposited by the Broker/TREC Holder with PSX.	This field pertains to post integration period.
Pakistan Mercantile Exchange	Insert the amount deposited by the Broker/TREC Holder with PMEX.	
National Clearing Company of Pakistan Limited	Insert the amount deposited by the Broker/TREC Holder with NCCPL.	
Central Depository Company of Pakistan Limited	Insert the amount deposited by the Broker/TREC Holder with CDC.	
Other Deposits	Insert the amount of deposit which does not fall under any of the above category.	
Total	Sum of the above mentioned deposits.	This is a formula field. It calculates the sum of all the amounts deposited by the Broker/TREC Holder.

- Total of "Deposits with Stock Exchange, NCCPL and CDC" must be equal to "Deposits with Stock Exchange, NCCPL and CDC" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.



- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 10.

## 2.14 Form - Annexure 10 - Payables

### Purpose

Annexure 10 is intended to provide the detail of "Payables" of Broker/TREC Holder.

### Applicability

Annexure 10 is applicable on all the Brokers/TREC Holders.

### Content

The form contains the information of trade payables which includes clients, securities exchanges, mercantile exchange, clearing company and against other commitments.

### Structure of the form

This form has two segments, comprising of

- Summary of Payables and
- Breakup/Details of Sub-Account Holders.

### Instructional Guidelines

Click on the link "Annexure 10 - Payables". "Annexure 10 - Payables" will appear.

Snapshot of Annexure 10 is mentioned below:





**The requisite detail may be inserted as tabulated below:**

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Settlement)			
Lahore Exchange(Other Settlement)	Stock than	Insert the amount payables to LSE (other than settlement) if any.	This field pertains to pre integration period.
Islamabad Exchange(Other Settlement)	Stock than	Insert the amount payables to ISE (other than settlement) if any.	This field pertains to pre integration period.
Pakistan Exchange(Other Settlement)	Stock than	Insert the amount payables to PSX (other than settlement) if any.	This field pertains to post integration period.
Pakistan Exchange	Mercantile	Insert the amount payables to PMEX if any,	
National Company of Limited	Clearing of Pakistan	Insert the amount payables to NCCPL if any.	
Against Commitments	Other	Insert the amount of Payables, which do not fall under any of the above mentioned categories.	
Total		Sum of the above mentioned payables.	This is a formula field; it calculates the sum of trade payables.
Clients		This is an auto filled field. Data inserted in "Breakup/Details of Sub Account Holder" segment will automatically appear in the respective field.	Auto Filled
Directors			
Employees			
Total for Sub-Account Holders		This is a formula field. It calculates the sum of the amount payable to the mentioned Sub- Account Holders.	Formula Field
Grand Total		This is a formula field. It will	Formula Field

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	automatically calculate the total of payable.	
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**"Breakup/Details of Sub Account Holders"**

To insert the data in "Breakup/Details of Sub Account Holders" segment, click on "Add Row". This provides the requisite fields to insert the "Breakup/Details of Sub Account Holders". The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Categories of Sub Account Holders	Select the category of Sub Account Holder from the given options.	There are three categories of Sub Account Holders which include Employees, Directors and Clients.
Total Number of Accounts	Insert the numbers of Sub Account Holders fall under selected category.	
Aging less than 30 days	Insert the amount payable to selected category which has the aging of less than 30 days.	
Aging more than 30 days	Insert the amount payable to selected category which has aging of more than 30 days.	
Gross Amount Payable	Sum of the amount payable under the selected the category.	This is a formula field and automatically calculates the sum.

- To add the details of other category of Sub-Account Holder, if required, click "Add Row", and repeat the process.
- To delete the details of the any category, select the category of payable and click "Remove Row".
- Grand Total of "Summary of Payables" must be equal to "Trade Payables" appearing in Top Sheet.



- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 11.

## 2.15 Form - Annexure 11 - Current Portion of Accrued Markup

### Purpose

Annexure 11 is intended to provide the detail of current portion of accrued markup of Broker/TREC Holder.

### Applicability

Annexure 11 is applicable on all the Brokers/TREC Holders.

### Content

The form contains the information regarding markup accrued on loans and payables with in a period of twelve months.

### Structure of the form

This form comprises of one segment namely *"Breakup/Details of Current Portion of Accrued Markup"*

### Instructional Guidelines

Click on the link *"Annexure 11- Current Portion of Accrued Markup"*. *"Annexure 11- Current Portion of Accrued Markup"* will appear. Snapshot of Annexure 11 is mentioned below:

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**Breakup/Details of Current Portion of Accrued Markup**

To insert the data in “Breakup/Details of Current portion of Accrued Markup” segment, click on “Add Row”. This provides the requisite fields to insert the details of current portion of accrued markup. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Description	Insert the source from where the loan has been obtained.	
Loan Value	Insert the amount/value of the loan.	
Current Portion Accrued Interest	Insert the amount of the markup accrued on loan which is payable with in period of one year.	

- To add the details of another line item of accrued mark up, if required, click “Add Row”, and repeat the process.





- To delete the details of the any mark up, select the line item and click "Remove Row".
- Total of "Current Portion of Accrued Markup" must be equal to "Current Portion of Accrued Markup" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click Continue. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click "OK" otherwise "Cancel" to correct the data inserted.
- Move on to Annexure 12.

## 2.16 Form - Annexure 12 - Short Term Bank Borrowings

### Purpose

Annexure 12 is intended to provide the detail of "Short Term Bank Borrowings" of Broker/TREC Holder.

### Applicability

Annexure 12 is applicable on all the Brokers/TREC Holders.

### Content

The form contains the information regarding short term bank borrowings obtained by the Broker/TREC Holder, which includes name of the bank, purpose of borrowing, total borrowed amount and closing balance.

### Structure of the form

This form comprises of one segment namely "Breakup/Details of Short Term Bank Borrowings"

### Instructional Guidelines

Click on the link "Annexure 12- Short Term Bank Borrowings". "Annexure 12- Short Term Bank Borrowings" will appear. Snapshot of Annexure 12 is mentioned below:



### Breakup/Details of Short Term Bank Borrowings

To insert the data in “Breakup/Details of Short Term Bank Borrowings” segment click on “Add Row”. This provides the fields to insert the detail of Short Term Bank Borrowings. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Name of the Bank	Insert the name of the bank i.e. financier, from whom loan has been obtained.	
Purpose of Borrowing	Mention the purpose of the Loan obtained.	
Total Borrowed Amount	Insert the total amount of the loan borrowed.	
Closing Balance	Insert the closing balance of the loan at the end of the reporting period.	



- To add the details of another loan, if required, click "Add Row", and repeat the process.
- To delete the details of the loan, select the loan and click "Remove Row".
- **Total of closing Balance of "Breakup/Details of Short Term Bank Borrowings must be equal to "Short Term Bank Borrowings" appearing in Top Sheet.**
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 13.

## 2.17 Form - Annexure 13 - Long Term Loans

### Purpose

Annexure 13 is intended to provide the detail of "Long Term Loans" of Broker/TREC Holder.

### Applicability

Annexure 13 is applicable on all the Brokers/TREC Holders.

### Content

The form contains the information regarding Long Term Loan obtained by the Broker/TREC Holder, including name of financier, purpose of finance, amount of financing, closing balance and date of financing.

### Structure of the form

This form comprises of one segment namely "Breakup/Details of Long Term Loans".

### Instructional Guidelines

Click on the link "Annexure 13- Long Term Loans". "Annexure 13- Long Term Loans" will appear. Snapshot of Annexure 13 is mentioned below:



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Securities & Exchange Commission of Pakistan

Annexure 13 - Long Term Loans

Unaudited

Name ASD (Pvt.) Limited  
Return for the Quarter 2013-Q1 (July - September)

Breakup/Details of Long Term Loans

Name of Financier	Purpose of Finance Received	Total Amount of Financing	Closing Balance	Date of Financing
Total of Closing Balance 0				
Total above must be equal to Long Term Loans of Top Sheet 0				

Add Row Remove Row

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed.

Continue

**"Breakup/Details of Long Term Loans"**

To insert the data in "Breakup/Details of Long Term Loans" segment click on "Add Row". This provides the requisite fields to insert the details of long term loans. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Name of Financier	Insert the name of the Financier i.e. bank, Institution, Individual etc. from whom the loan is obtained.	
Purpose of finance received	Mention the purpose of the finance/loan obtained.	
Total amount of financing	Insert the total amount of finance/loan obtained.	
Closing Balance	Insert the closing balance of the loan at the end of the	



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	reporting period.	
Date of Financing	Select the date of the finance/loan obtained from the given calendar.	

- To add the details of other Loan, if required, click "Add Row", and repeat the process.
- To delete the details of the any Loan, select the loan and click "Remove Row".
- Total of closing Balance of "Breakup/Details of Long Term Loans" must be equal to "Long Term Loans" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click Continue. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click "OK" otherwise "Cancel" to correct the data inserted.
- Move on to Annexure 14.

## 2.18 Form - Annexure 14 - Accrued Mark up on Long Term Liabilities

### Purpose

Annexure 14 is intended to provide the detail of "Accrued Mark up on Long Term Liabilities" of Broker/TREC Holder.

### Applicability

Annexure 14 is applicable on all the Brokers/TREC Holders.

### Content

The form contains the information regarding markup accrued on long term liabilities obtained by the TREC Holder, including description, value of loan and accrued interest.

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**Structure of the form**

This form comprises of one segment namely "Breakup/Details of Accrued Mark up on Long Term Liabilities"

**Instructional Guidelines**

Click on the link "Annexure 14- Accrued Mark up on Long Term Liabilities".  
"Annexure 14- Accrued Mark up on Long Term Liabilities" will appear. Snap shot of Annexure 14 is mentioned below:

**"Breakup/Details of Accrued Mark up on Long Term Liabilities"**

To insert the data in "Breakup/Details of Accrued Mark up on Long Term Liabilities" segment, click on "Add Row". This provides the requisite fields to insert the details of accrued mark up on long term liabilities. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Description	Insert the name of the Financier i.e. bank, Institution, Individual etc.	



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	from whom the loan/finance is obtained.	
Value of Loan	Insert the outstanding amount of loan at the end of the reporting period.	
Accrued Interest	Insert the amount of the markup accrued on loan which is classified as long term.	

- To add the details of another line item of accrued mark up, if required, click "Add Row", and repeat the process.
- To delete the details of the any mark up, select the line item and click "Remove Row".
- Total of accrued interest of "Breakup/Details of Accrued Markup on long term liabilities" must be equal to "Accrued Markup on long term liabilities" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click "OK" otherwise "Cancel" to correct the data inserted.
- Move on to Annexure 15.

#### 2.19 Form - Annexure 15 - Capital

##### Purpose

Annexure 15 is intended to provide the detail of "Capital" of Broker/TREC Holder.

##### Applicability

Annexure 15 is applicable on all the Brokers/TREC Holders.



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### Content

The form contains the information regarding

- Issued, Subscribed & Paid up Capital,
- Reserves,
- Unappropriated profit/(Loss), and
- Advance against issuance of Shares .

### Structure of the form

This form has two segments comprises of:

- Summary of Capital and
- Categories of Shareholders

### Instructional Guidelines

Click on the link "Annexure 15- Capital". "Annexure 15- Capital" will appear.

Snapshot of Annexure 15 is mentioned below:

Annexure 15 - Capital

Unaudited

Name: ASD (PVT.) LIMITED

Return for the Quarter: 2013-G1 (July - September)

**Summary of Capital**

Issued, subscribed and Paid up Share Capital:	0
Reserves	0
Unappropriated Profit/Loss	0
Advance against issuance of share	0
<b>Total</b>	0
Total above must be equal to Capital of Top Sheet	

**Categories of Shareholders**

Category of Share Holders	Number of Shares Held	Value of Shares Held	Percentage

Add Row Remove Row

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed

Continue



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The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Summary of Capital</b>		
Issued, Subscribed & Paid up Share Capital	Data inserted in "Categories of Shareholders" segments will automatically appear in this field	Auto Filled
Reserves	Insert the amount of reserves if any,	
Unappropriated profit/(loss)	Insert the amount of Unappropriated profit/(loss).	
Advance against issuance of Share	Insert the amount of advance received against issuance of shares, if any.	
Total	Sum of the above fields.	It is a formula field. It will automatically calculate the sum of all the above fields.

**"Categories of Share Holders"**

To insert the data in "Categories of Share Holders" segment, click on "Add Row".

This provides the requisite fields to insert the data pertaining to the categories of shareholders. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Category of Share Holders	Select the category of shareholder from the given options.	
Number of Shares Held	Insert the numbers of shares held by the shareholders under selected category.	
Value of Shares held	Insert the Par value of shares held by the shareholders under selected category.	

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Percentage	This is a Formula field. It calculates the percentage of shareholding by the selected category.	Formula Field
------------	---	---------------

- To add the details of other category of shareholder, if required, click "Add Row", and repeat the process.
- To delete the details of the any category of shareholder, select the category and click "Remove Row".
- Total of "Summary of Capital" must be equal to "Capital" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click "OK" otherwise "Cancel" to correct the data inserted.
- Move on to Annexure 17.

## 2.20 Form - Annexure 17 - Pledge Details

### Purpose

Annexure 17 is intended to provide the detail of "Pledge" made by the Broker/TREC Holder.

### Applicability

Annexure 17 is applicable on all the Brokers/TREC Holders.

### Content

The form contains the information of the shares pledged by the brokers/TREC Holder.





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**Structure of the form**

This form comprises of only one segment naming "Breakup/Details of Pledge Details".

**Instructional Guidelines**

Click on the link "Annexure 17- Pledge Details". "Annexure 17- Pledge Details" will appear. Snapshot of Annexure 17 is mentioned below:

**Breakup/Details of Pledge Details**

To insert the data in "Breakup/Details of Pledge Details" segment, click on "Add Row". This provides the requisite fields to insert the data of pledge. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Pledgee	Insert the name of pledgee with whom security has been pledged.	
Name of Security	Insert the name of the security pledged.	
Quantity	Insert the quantity of security	

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	pledged.	
Value	Insert the value of security pledged.	
Purpose of Pledge	Mention the purpose for which the security has been pledged.	
Pledge from Account Number	Select the category of account from the given options.	
Account Number	Insert the account number of selected category from which the securities have been pledged.	
Beneficial Owner	Mention the name of beneficial owner.	

- To add the details of other pledge, if required, click "Add Row", and repeat the process.
- To delete the details of the any pledge, select the line item of pledge and click "Remove Row".
- **Total of value of "Breakup/Details of Pledge Detail" must be equal to "Pledge Details" appearing in Top Sheet.**
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.
- Move on to Annexure 18.



## 2.21 Form - Annexure 18 - Leverage Market Position

### **Purpose**

Annexure 18 is intended to provide the detail of “Leverage Market Position” of Broker/TREC Holder.

### **Applicability**

Annexure 18 is applicable on all the Brokers/TREC Holders.

### **Content**

The form contains the information regarding leverage market position of the Broker/TREC Holder, in Margin Trading System, Margin Financing System and Securities Lending and Borrowings.

### **Structure of the form**

This form has four segments comprises of the followings:

- Summary of Leverage Market Position
- Breakup/Details of Margin Trading System
- Breakup/Details of Financing System
- Breakup/Details of Securities Lending and Borrowing

### **Instructional Guidelines**

Click on the link “Annexure 18 - Leverage Market Position”. “Annexure 18- Leverage Market Position” will appear. Snapshot of Annexure 18 is mentioned below:



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Securities & Exchange Commission of Pakistan

Announcement 18 - Leverage Market Position

Name: **ASD (PVT.) LIMITED**  
Return for the Quarter: **2013-Q1 (July - September)**

**Summary of Leverage Market Position**

Margin Trading System - Financier	0
Margin Trading System - Broker	0
Margin Trading System - Broker	0
Margin Trading System - Broker	0
Margin Trading System - Broker	0
Securities Lending and Borrowing - Broker	0
Securities Lending and Borrowing - Broker	0
<b>Total</b>	<b>0</b>

Total above must be equal to Leverage Market Position of Tag Sheet

**Breakup Details of Margin Trading System**

Financier			Broker		
Proprietary	Client	Total	Proprietary	Client	Total

**Breakup Details of Financing System**

Financier			Broker		
Proprietary	Client	Total	Proprietary	Client	Total

**Breakup Details of Securities Lending and Borrowing**

Financier			Broker		
Proprietary	Client	Total	Proprietary	Client	Total

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed.

**Continue**

The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Summary of Leverage Market Position</b>		
Margin Trading System - Financier	These all are auto filled fields. Total of data entered in	



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Margin Trading System - Finanee	Breakups/Details of Margin Trading System, Financing System and Securities Lending & Borrowing segments will automatically appear in the respective fields.	
Margin Financing System -Financier		
Margin Financing System - Finanee		
Securities Lending and Borrowing - Financier		
Securities Lending and Borrowing - Finanee		
Total	Sum of above fields.	It is a formula field and automatically calculate the sum of all the leverage positions.

**“Breakup/Details of Margin Trading System”**

To insert the data in “Breakup/Details of Margin Trading System” segment, click on “Add Row”. This provides the requisite fields to insert the data of margin trading system”. The requisite detail may be inserted as tabulated below:

Line Item		Guidelines	Remarks
Financier	Proprietary	Insert the amount financed by the Broker/TREC holder as a financier in Margin Trading System	
	Client	Insert the amount financed by the Client(s) of the Broker/TREC holder as financier in Margin Trading System.	
	Total	Formula Field, It calculate the sum of the above two	Formula field

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		fields	
Finanee	Proprietary	Insert the amount taken/ utilized by the Broker/TREC Holder as finanee in Margin Trading System.	
	Client	Insert the amount taken/ utilized by the Client(s) of the Broker as finanee in Margin Trading System.	
	Total	Formula Field, It calculate the sum of the above two fields	Formula field

**“Breakup/Details of Financing System”**

To insert the data in “Breakup/Details of Financing System” segment, click on “Add Row”. This provides the requisite fields to insert the data of financing system. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Financier	Proprietary	Insert the amount financed by the Broker/TREC holder as financier in Margin Financing System
	Client	Insert the amount financed by the Client(s) of the Broker/TREC holder as financier in Margin Financing System.
	Total	Formula Field, It calculate the sum of the above two



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		fields	
Finance	Proprietary	Insert the amount taken/utilized by the Broker/TREC holder as financee in Margin Financing System.	
	Client	Insert the amount taken/utilized by the Client(s) of the Broker as financee in Margin Financing System.	
	Total	Formula Field, It calculate the sum of the above two fields	Formula field

**“Breakup/Details of Securities Lending and Borrowing”**

To insert the data in “Breakup/Details of Securities Lending and Borrowing” segment, click on “Add Row”. This provides the requisite fields to insert the data of securities lending and borrowing. The requisite detail may be inserted as tabulated below:

Line Item		Guidelines	Remarks
Financier	Proprietary	Insert the value of securities lent by the Broker/TREC holder as financier in Securities Lending and Borrowing.	
	Client	Insert the value of securities lent by the Client(s) of the Broker/TREC holder as financier in Securities	

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		Lending and Borrowing.	
	Total	Formula Field, It calculate the sum of the above two fields.	Formula field
Finanee	Proprietary	Insert the value of securities borrowed by the Broker/TREC holder as finanee in Securities Lending and Borrowing.	
	Client	Insert the value of securities borrowed by the Client(s) of the Broker as finanee in Securities Lending and Borrowing.	
	Total	Formula Field, It calculate the sum of the above two fields.	Formula field

- To add the details of other leverage positions in any system, if required, click "Add Row", and repeat the process.
- To delete the details of the leverage positions in any system, select the line item to be deleted and click "Remove Row".
- Total of "Summary of Leverage Market Position" must be equal to "Leverage Market Position" appearing in Top Sheet.
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click Continue. An alert message "Please click "YES" to confirm the submission" will appear. If data inserted is correct, click "OK" otherwise "Cancel" to correct the data inserted.
- Move on to Annexure 19.



## 2.22 Form – Annexure 19 – Net Capital Balance Data

### Purpose

Annexure 19 is intended to input data which is necessary for the purpose of computation of Net Capital Balance of Broker/TREC Holder.

### Applicability

Annexure 19 is applicable on all the Brokers/TREC Holders.

### Content

The form contains the input fields which are required necessary for the computation of net capital balance as provided in Schedule III of Securities and Exchange Rule 1971 read with the clarifications issued by the Commission.

### Structure of the form

This form has one segment which contains the line items to be inserted for the purpose of computation of net capital balance.

### Instructional Guidelines

Click on the link “Annexure 19- Net Capital Balance Data”. “Annexure 19- Net Capital Balance Data” will appear. Snapshots of Annexure 19 are mentioned below:



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Securities Market Division  
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Snapshot of Net Capital Balance Data

Securities & Exchange Commission of Pakistan

Annexure - 19 Net Capital Balance Data

Name ASD (PVT.) LIMITED

Return for the Quarter 2013-Q1 (July - September)

Unaudited

In Rupees

Cash and Bank Balances	
1. Cash Deposited as Margins with Stock Exchanges and NCCPL	0
2. Term Deposits/Other Deposit Receipts with banks (upto one year maturity) free from third party interest and lien.	0
3. Bank balances pertaining to brokerage house & clients	0
Trade Receivables	
4. Amount receivable from NCCPL against unsettled trades	0
5. Amount receivable from Stock Exchange	0
6. Total Trade Receivables (excluding receivable from IMEX, against IPO and REPO)	0
Less: Outstanding more than 14 days	0
Balance (Trade Receivable less than 14 days)	0
7. Total of Receivable from Clients under MIS release transaction	0
Less: Receivable from Clients under MIS release transaction more than 14 days	0
Balance (Receivable from Clients under MIS release transaction within 14 days)	0
8. Total receivable from clients under MF	0
Less: Receivable from clients under MF overdue for more than 14 days after expiry of the contract	0
Balance (Receivable from clients under MF overdue for less than 14 days after expiry of the contract and where amount is not due as per contract)	0
9. Total receivable from clients under SLB	0
Less: Receivable from clients under SLB overdue for more than 14 days after expiry of the contract	0
Balance (Receivable from clients under SLB overdue for less than 14 days after expiry of the contract and where amount is not due as per contract)	0
10. Markup Receivable against MIS, MF, SLB	0
Less: Markup Receivable against MIS, MF, SLB overdue for more than 14 days	0
Balance (Markup Receivable against MIS, MF, SLB overdue for less than 14 days)	0





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11. Amount receivable and not yet due against Margin financing in book of brokerage house (financier)		0
12. Mark up charged up to 3 days for shares pledged through collateral account due to default of payment		0
<b>Investment in Listed Securities in the name of the brokerage house</b>		
13. Investment in listed tradable securities in name of the brokerage house and held in house account (excluding classified as long term or for more than one year) (the above item should include in unit of cash funds/Open ended funds declared by Stock Exchange for margin eligible securities but does not include other investments in mutual funds, investment in securities forming part of minimum market making inventory, shares receivable against IPOs frozen/suspended/blocked shares)		0
<b>Securities Purchased for Client</b>		
14. Securities Purchased for Client where the payment has not been received within fourteen days or value of securities whichever is less		0
<b>Valuation of TFC's/P18's/T-BILLS</b>		
15. Listed TFC's/Corporate Bonds (not less than BBB grade) Marked to market		0
16. P18s Marked to market		0
17. Treasury Bill Market Value		0
<b>Trade Payables</b>		
18. Trade payables over due less than 30 days (excluding PMEX)		0
Trade payables over due more than 30 days (excluding PMEX)		0
	Total:	0
19. Payable under Leverage Market transactions not yet due		0
Payable under Leverage /Margin transactions within 30 days		0
Payable under Leverage /Margin transactions more than 30 days		0
	Total:	0
20. Loan from director - Short term loan		0
21. Loan from director - Current maturity of long term loan		0
22. Other current liabilities		0
Notes: The above mentioned information may please be provided in letter and spirit of Schedule III of SECP Rules 1971 read with the clarifications issued by the Commission including letter No. S/AD/ASRD-C&IW/22-1 (132)/2013, dated July 03, 2013.		
<input type="checkbox"/> The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed.		
<input type="button" value="Continue"/>		

The requisite detail may be inserted as tabulated below:

Line Item	Instructional Guidelines	Remarks
<b>Cash and Bank Balances</b>		
1. Cash Deposited as Margins with Stock Exchanges and NCCPL	Insert the amount of cash despoised as Margin with Stock Exchanges and NCCPL.	
2. Term Deposits/Other Deposit Receipts with banks (up to one year maturity) free from	Insert the amount of Term Deposits/Other Deposit Receipts with banks which are in the nature of cash equivalent having maturity up to one	

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third party interest and lien.	year, provided that the said deposits are free from third party interest and lien.	
3. Bank balances pertaining to brokerage house & clients	Insert the bank balances pertaining to Brokerage House/TREC Holders' bank account and clients' bank account at the end of the reporting period.	
<b>Trade Receivables</b>		
4. Amount receivable from NCCPL against unsettled trades	Insert the amount receivable from NCCPL as on reporting date against unsettled trades.	
5. Amount receivable from Stock Exchanges	Insert the amount receivable from Stock Exchanges as on the reporting date.	
6. Total Trade Receivables (excluding receivable from PMEX, against IPO and REPO)	Insert the total amount receivable from clients as trade receivables, which shall exclude receivables from PMEX clients, against IPO and REPO.	
Less Outstanding more than 14 days	Insert the amount receivable from clients having aging of more than fourteen (14) days (excluding receivable from PMEX, against IPO and REPO).	
Balance (Trade Receivable less than 14 days)	Formula Field.	
7. Total of Receivable from Clients under MTS release transaction	Insert the total amount receivable from clients under Margin Trading System (MTS) release transaction.	
Less Receivable from Clients under MTS release transaction more than 14 days.	Insert the amount receivable from clients under MTS release transaction having aging of more than fourteen (14) days.	
Balance (Receivable from Clients under MTS release	Formula Field	



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transaction within 14 days)		
8. Total receivable from clients under MF	Insert the total amount receivable from clients under Margin Financing (MF).	
Less Receivable from clients under MF overdue for more than 14 days after expiry of the contract	Insert the amount receivable from clients under MF having aging of more than fourteen (14) days, after expiry of contract.	
Balance (Receivable from clients under MF overdue for less than 14 days after expiry of the contract and where amount is not due as per contract	Formula Field	
9. Total receivable from clients under SLB	Insert the total amount receivable from clients under Securities Lending and Borrowing(SLB).	
Less Receivable from clients under SLB overdue for more than 14 days after expiry of the contract	Insert the amount receivable from clients under SLB having aging of more than fourteen (14) days, after expiry of contract.	
Balance (Receivable from clients under SLB overdue for less than 14 days after expiry of the contract and where amount is not due as per contract)	Formula Field	
10. Markup Receivable against MTS, MF, SLB	Insert the total amount of markup receivable from clients against MTS, MF and SLB transaction.	
Less Markup Receivable against MTS, MF, SLB overdue for more than 14	Insert the total amount of markup receivable from clients against MTS, MF and SLB transaction having aging of more	

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days	than fourteen (14) days.	
Balance (Markup Receivable against MTS, MF, SLB overdue for less than 14 days)	Formula Field	
11. Amount receivable and not yet due against Margin financing in book of brokerage house (financier)	Insert the amount receivable and not yet due against margin financing in book of brokerage house (financier), if any.	
12. Mark up charged up to 3 days for shares pledged through collateral account due to default of payment	Insert the amount of markup charged up to 3 days for shares pledged through collateral account due to default of payment.	
<b>Investment in listed Securities in the name of the brokerage house</b>		
13. Investment in listed tradable securities in name of the brokerage house and held in house account (excluding classified as long term or for more than one year)  (the above item should include in unit of cash funds/Open ended funds declared by Stock Exchange for margin eligible securities but does not include other investments in mutual funds, investment in securities forming part of minimum market making inventory, shares receivable	Insert the value of short term Investments in listed tradable securities in name of the brokerage house and held in house account.  <i>(the above item should include in unit of cash funds/Open ended funds declared by Stock Exchange for margin eligible securities but does not include other investments in mutual funds, investment in securities forming part of minimum market making inventory, shares receivable against IPOs, frozen/suspended/block shares).</i>	





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against frozen/suspended/block shares)	IPOs,		
14. Securities Purchased for Client where the payment has not been received within fourteen days or value of securities whichever is less		Insert the value of securities purchased for clients where the payment has not been received within fourteen days or the amount receivable from such clients whichever is less.	
<b>Valuation of TFC's/PIB's/T-BILLS</b>			
15. Listed TFCs/Corporate Bonds (not less than BBB grade) Marked to market		Insert the value of listed TFCs/Corporate Bonds.	
16. PIBs (Marked to market)		Insert the value of PIBs.	
17. Treasury Bill - Market Value		Insert the value of Treasury Bill.	
<b>Trade Payables</b>			
18. Trade payables overdue less than 30 days (excluding PMEX)		Insert the total amount payables to clients overdue less than 30 days. These may be exclusive of payable to the clients of mercantile exchange.	
Trade payables overdue more than 30 days (excluding PMEX)		Insert the amount payables to client having aging of more than thirty (30) days. These may be exclusive of payables to the clients of mercantile exchange.	
Total		Formula Field	
19. Payable under Leverage Market transactions not yet due		Insert the total amount payable under leverage market transaction not yet due.	

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Payable under Leverage Market transactions within 30 days	Insert the amount payable under leverage market transaction having aging of less than thirty (30) days.	
Payable under Leverage Market transactions more than 30 days	Insert the amount payable under leverage market transaction having aging of more than thirty (30) days.	
Total	Formula Field	
20. Loan from director - Short Term loan	Insert the amount of loan payable to directors and fall under the category of short term loan.	
21. Loan from director - Current maturity of long term loan	Insert the amount of current portion of long term loan payable to director.	
22. Other current liabilities	Insert the amount of all other current liabilities which do not fall under any of the above mentioned current liabilities category.	

The Commission has also issued the Guide Book for the purpose of computation of Net Capital Balance. The said Guide Book contains complete detail for each line item required to be inserted in Annexure - 19 Net Capital Balance Data. Guide Book is available on the website of the Commission, link of which is mentioned here for reference purposes. <https://www.secp.gov.pk/laws/guidelines/>



**2.23 Form - Annexure 20 - Profit and Loss Account**

**Purpose**

Annexure 20 is intended to provide the detail of "Profit and Loss" of Broker/TREC Holder.

**Applicability**

Annexure 20 is applicable on all the Brokers/TREC Holders.

**Content**

The form contains the information regarding Revenues and Expenses of the Broker/TREC Holder.

**Structure of the form**

This form has four segments comprises of:

- Operational Revenues
- Administrative and Operating Expenses
- Other Income
- Financing Cost

**Instructional Guidelines**

Click on the link "Annexure 20- Profit and Loss Account". "Annexure 20 - Profit and Loss Account" will appear. Snapshots of Annexure 20 are mentioned below:



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Unaudited

**Profit and Loss Account**

Name: ASD (PVT.) LIMITED  
Return for the Quarter: 2015-Q1 (July - September)

**Operational Revenues**

Brokerage and Operating Revenue	0
Advisory and Consultancy Fee	0
Gain/(loss) on sale of quoted/unquoted securities- Net	0
Dividend Income	0
Unrealized (Gain/Loss) on re-measurement of investments at fair value through profit or loss	0
Others (Please specify):	0
Total Operating Revenues	0
Administrative and Operating Expenses	0
Financing Cost	0
Other Income	0
Profit before Taxation	0
Taxation (Net)	0
Profit after Taxation	0

**Administrative & Operating Expenses**

Expense Type	Others	Amount
Total		

Add Row Remove Row

**Other Income**

Other Income Type	Other Income	Amount
Total		

Add Row Remove Row

**Financing Cost**

Type	Other Charges	Amount
Total		

Add Row Remove Row

☐ The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed.

Continue



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The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Operational Revenues</b>		
Brokerage and Operating Revenue	Insert the amount of revenues earned under the category of Brokerage and other core operating revenues of Broker/TREC Holder, if any.	
Advisory and Consultancy Fee	Insert the amount of revenues earned as Advisory and Consultancy fee/charges, if any.	
Gain/(loss) on sale of quoted/unquoted securities- Net	Insert the Net Gain/(Loss) earned from the sale of quoted/unquoted securities, if any.	
Dividend Income	Insert the amount of dividend earned, if any.	
Unrealized (Gain/Loss) on re-measurement of investments at fair value through profit or loss	Insert the amount of Unrealized (Gain/Loss) on re-measurement of investments at fair value through profit or loss if any.	
Others (Please specify):	Insert the amount of other revenues that does not fall under any of the above category. Also describe the nature of these revenues in the required field.	
Total Operating Revenues	This is a formula field. It calculates the sum of all the above fields.	Formula field
Administrative and Operating Expenses	This is an auto filled field. Total of amounts inserted in "Administrative and Operating	Auto filled field



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	Expenses" segment automatically appear in this field.	
Financing Cost	This is an auto filled field. Total of amounts inserted in "Finance Cost" segment automatically appear in this field	Auto filled field
Other Income	This is an auto filled field. Total of amounts inserted in "Other Income" segment automatically appear in this field	Auto filled field
Profit before Taxation	This is a formula field.	
Taxation(Net)	Insert the amount of net tax.	
Profit after Taxation	This is a formula field.	

**"Administrative and Operating Expenses"**

To insert the data in "Administrative and Operating Expenses" segment, click on "Add Row". This provides the requisite fields to insert the data of administrative and operating expenses. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Expense Type	Select one of the expense category from the given options.	
Other	In case category "Other" is selected, please specify its nature.	
Amount	Insert the amount of expenses of the selected category.	
Total	It is a formula field. It calculates the sum of all the expenses inserted. This total will automatically appear in the "Administrative and Operating Expense" field of "Operational	





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	Revenues" segment.	
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- To add the details of other line item under Administrative and Operating Expenses, if required, click "Add Row", and repeat the process.
- To delete the details of the line item under Admin and Operating Expenses, select the line item and click "Remove Row".

**"Other Income"**

To insert the data in "Other Income" segment, click on "Add Row". This provides the requisite fields to insert the data of other income. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Other Income Type	Select the income category from the given options.	
Other Income	In case category "Other" is selected, please specify its nature.	
Amount	Insert the amount of income of the selected category.	
Total	It is a formula field. It calculates the sum of all the Other Income inserted. This total will automatically appear in the "Other Income" field of "Operational Revenues" segment.	

- To add the details of line item under "Other Income", if required, click "Add Row", and repeat the process.
- To delete the details of the line item of Other Income, select the line item and click "Remove Row".

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**"Finance Cost"**

To insert the data in "Finance Cost" segment, click on "Add Row". This provides the requisite fields to insert the data of finance cost. The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Type	Select type of finance cost from the given option.	
Other Charges	In case category "Other" is selected, please specify its nature.	
Amount	Insert the amount of finance cost of the selected category.	
Total	It is a formula field. It calculates the sum of all the Finance Cost inserted. This total will automatically appear in the "Finance Cost" field of "Operational Revenues" segment.	

- To add the details of other line item under Finance Cost, if required, click "Add Row", and repeat the process.
- To delete the details of line item under Finance Cost, select the line item and click "Remove Row".
- After inserting the above mentioned information, please check the box indicating that *"The figures submitted through this return are true to the best of our knowledge and nothing in this regard has been concealed"*.
- Click *Continue*. An alert message *"Please click "YES" to confirm the submission"* will appear. If data inserted is correct, click *"OK"* otherwise *"Cancel"* to correct the data inserted.



### 3. SUBMISSION PROCESS

As you click "OK" to confirm that data inserted in last "Form/Annexure", the system will go back to "PROCESS DOCUMENT LISTING - ANNEXURE LIST". "List of Documents" filled correctly will be highlighted in "Blue Color". In case of any discrepancy in any document, the document will appear in "Red Color". Forms highlighted in "Red Color" required correction. Please make necessary correction and submit the Forms again.

When "List of Documents" show all the Forms highlighted with "Blue Color", a new link "Submit to SECP" will appear at the bottom of page. Proceed to submit the Forms to Commission by clicking "Submit to SECP" and follow the process.

### 4. SERVICE DESK INFORMATION

In order to facilitate the brokers/TREC holders, the Commission has given the Service Desk contact information, which also mentioned below:

UAN: +92(51) 111 117 327

Website: [www.secp.gov.pk/servicedesk](http://www.secp.gov.pk/servicedesk)

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