

Surveillance, Supervision and Enforcement Department (SSED)

# SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN



# MANUAL FOR ONLINE FINANCIAL REPORTING SYSTEM

Dated: November 7, 2016



Surveillance, Supervision and Enforcement Department (SSED)

#### **Table of Contents**

1.	INTRODUCTION	3
2.	INSTRUCTIONAL GUIDELINES	4
2.1	ACCESS TO FRS	4
2.2	FORM - BROKERAGE HOUSE TOP SHEET (BALANCE SHEET)	5
2.3	FORM - ANNEXURE A - DETAIL OF BRANCHES	15
2.4	FORM - ANNEXURE B - DETAIL OF AGENTS	17
2.5	FORM - ANNEXURE C - DETAIL OF CLIENTS	20
2.6	FORM - ANNEXURE 1 - CASH AND BANK BALANCES	22
2.7	FORM -ANNEXURE 2 - TRADE DEBTS- NET	26
2.8	FORM - ANNEXURE 3 - SHORT TERM INVESTMENTS	29
2.9	FORM -ANNEXURE 5 - BUSINESS PROPERTY	31
2.10	FORM - ANNEXURE 6 - VALUE OF TREC	34
2.11	FORM - ANNEXURE 7 - INVESTMENT IN ASSOCIATED UNDERTAKINGS	36
2.12	FORM - ANNEXURE 8 - LONG TERM INVESTMENT	39
2.13	FORM - ANNEXURE 9 - DEPOSITS WITH STOCK EXCHANGE, NCCPL AND CDC	40
2.14	FORM - ANNEXURE 10 - PAYABLES	43
2.15	FORM - ANNEXURE 11 - CURRENT PORTION OF ACCRUED MARKUP	47
2.16	FORM - ANNEXURE 12 - SHORT TERM BANK BORROWINGS	49
2.17	FORM - ANNEXURE 13 - LONG TERM LOANS	51
2.18	FORM - ANNEXURE 14 - ACCRUED MARK UP ON LONG TERM LIABILITIES	53
2.19	FORM - ANNEXURE 15 - CAPITAL	55
2.20	FORM - ANNEXURE 17 - PLEDGE DETAILS	58
2.21	FORM - ANNEXURE 18 - LEVERAGE MARKET POSITION	61
2.22	FORM - ANNEXURE 19 - NET CAPITAL BALANCE DATA	67
2.23	FORM - ANNEXURE 20 - PROFIT AND LOSS ACCOUNT	75
3.	SUBMISSION PROCESS	81
4	SERVICE DESK INFORMATION	81





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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
  - I. 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

31

Page 3 of 81



Surveillance, Supervision and Enforcement Department (SSED)

- 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.





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



#### 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.

Page 5 of 81

5/us



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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:

The state of the s				
Top sheet				
Name		ASD (PVT.) LIMITED		
Refum for the Quarter		2013-Q1 (July – Septe	ember)	
Company Details				
Name of RSC Holder		ASD (PVI.) LIMITED	<u> </u>	
Date of Incorporation of the company		21,07.7	987	***
State Registration Number				
<u> </u>	~~~~			
Date of Ininia: Registration as Broker				
Next Date of Renewal of COR			<u> </u>	
		REC Number	Date of ocquiring IRSC under Demo	tualization
Karachi Stock Exchange		-1115		
Lahore Stock Exchange				
Islamabad Stock Exchange				
Pakistan Stock Exchange				
Date of Acquiring Initial Membership		4		
Address of Registered Office				
Number of branches: (Annexure - A)	D-0.111/		0	



Surveillance, Supervision and Enforcement Department (SSED)

Assets (Current Assets)	Annexure	Guarter End (In Rupees)
Cosh and Bank		
Lode Debis - Het	2	
Short Ferm lovesiments	3	
Current Partian of Loans and Advances Receivable	AAA0 11.001 000 da	
Short Ferm Prepayments, Daposits and other Receivables		
Other Corrent Assets		
Total Current Assets		
Assets (Non-Current Assets)		
Assets (Non-Current Assets)		
Business Property	15 4	
Business Property  Valve of TREC	5	
Business Properly  Value of IREC   Managements in Associated Undertakings		
Valve of IREC  washnests in Associated Undertakings  Long Term Investments	5	
Business Property  Valve of REC  madments in Associated Underlakings  Long Ferm Investments  Deposits with Stock Eschange, NCCPL and CDC		

Liabilities & Equity (Current Liabilities	rs)				
Trade Poyables	90				
Current partian of Accrued Markup	91				
Short Term Bank Borrowings	12				
Current Portion of Long Term Loans	+ ++ ys waxay qqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqqq				
Oher Lightilies					
Total Cerrent Liabilities					
Liabilities & Equity (Non-Current Liabil	iffies)				
Long Ferm Loans	13				
Accrued Markup on Long Term Liabilities					
Other Lichtifies					
Total Non-Current Liabilities					
Surplus on revolucition of fined assets					
Equity					
Copilal	35				
TOTAL LIABRADE & CAMIAL	7 m = m   1 m = m				
Piedge Deloih	57				
Leverage Market Pasition	18	-			
tere age maker reason					
The figures automated through this return are true to the best of our knowledg	e and nothing in this regard has been concealed				
	,				
Continue					

X

of 81

Page 7 of 81



Surveillance, Supervision and Enforcement Department (SSED)

#### 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.

Page 9 of 81



Surveillance, Supervision and Enforcement Department (SSED)

#### 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
Assets (Current Assets)		
Cash & Bank (Ann <b>e</b> xure – 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.	
Total Current Assets	Sum of above mentioned current assets	This is a formula field which automatically calculates the total of above mentioned current assets.





Surveillance, Supervision and Enforcement Department (SSED)

Assets (Non-Current Asset		Amount incomed under
Business Property (Annexure - 5)		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.	

X

Page 11 of 81



Surveillance, Supervision and Enforcement Department (SSED)

Sum of above mentioned	This is a formula field
non-current assets.	which automatically
	calculates the total of above
	mentioned non-current
	assets.
Sum of total current assets	This is a formula field
and total non-current assets.	which automatically
	calculates the total of
	current assets and total of
	non-current assets.
	non-current assets.  Sum of total current assets

Line Item	Instructional Guidelines	Remarks
LIABILITIES AND EQUIT	ΓΥ	
Current Liabilities		
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)	<b>Ins</b> ert 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.	
Other Liabilities	Insert total of other current liabilities which do not fall	





Surveillance, Supervision and Enforcement Department (SSED)

	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.
Non-Current Liabilities	- Company of the Comp	
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.	
Equity		
Capital (Annexure - 15)	Insert the total capital	Amount inserted under



Page 13 of 81





Surveillance, Supervision and Enforcement Department (SSED)

	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.





Surveillance, Supervision and Enforcement Department (SSED)

#### 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

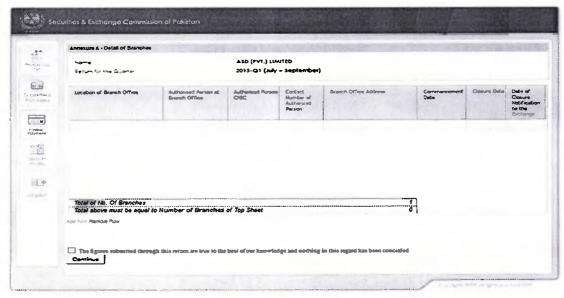
The form contains the information of branches of the Broker/TREC Holder, including location, authorized person of branch, contact number of authorized person, branch office address, commencement date, closure date and date of closure notification to the exchange.

#### 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:



Page 15 of 81





Surveillance, Supervision and Enforcement Department (SSED)

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".





Surveillance, Supervision and Enforcement Department (SSED)

- 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

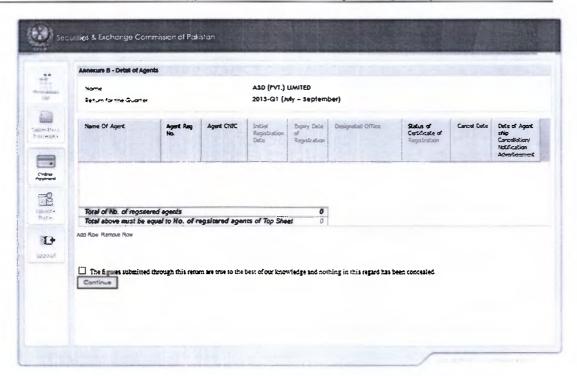
Click on the link "Annexure B - Detail of Agents". "Annexure B - Detail of Agents" will appear. Snapshot of which is mentioned below:

X

Page 17 of 81



Surveillance, Supervision and Enforcement Department (SSED)



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	





Surveillance, Supervision and Enforcement Department (SSED)

	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.

Page 19 of 81



Surveillance, Supervision and Enforcement Department (SSED)

#### 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:

Annexure C - Detail of Clients			
Name	ASD (PVT.) LIMITED		
Return for the Quarter	2013-Q1 (July – September)		
Total Number of Olents			
Number of Sub Accounts		0	
Physical Defivery (number of clients)		0	
Remotes		0	_
Revises .			
Tata Number of Clients above must b			0
Number of Clients: (Annexure-C) of Too	s Sneet		
The figures submitted through this re	in ignition bas egbetwork work issee the countries and	his regard has been concessed	
Continue	The second secon	regard has been concerned	
handra a minimum announced			





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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.

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#### 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)

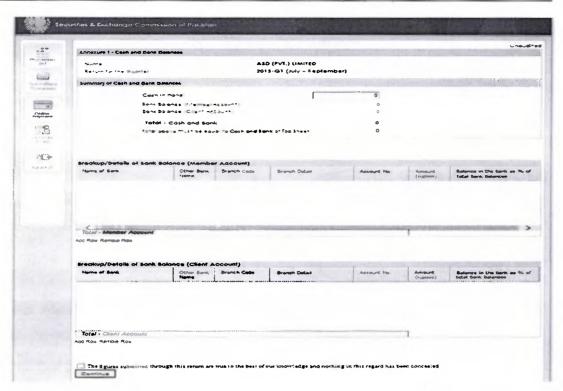
#### Instructional Guidelines

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:





Surveillance, Supervision and Enforcement Department (SSED)



The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Summary of Cash a	nd Bank Balances	
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

Page 23 of 81



Surveillance, Supervision and Enforcement Department (SSED)

to the "Cash and Bank"
of Top Sheet

#### 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





Surveillance, Supervision and Enforcement Department (SSED)

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 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'

Page 25 of 81



Surveillance, Supervision and Enforcement Department (SSED)

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.





Surveillance, Supervision and Enforcement Department (SSED)

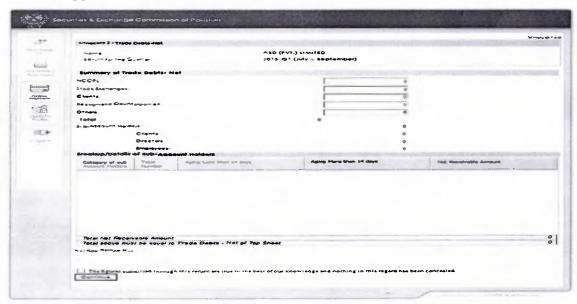
#### Structure of the form

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
Summary of Trade De	bts - Net	
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

Page 27 of 81



Surveillance, Supervision and Enforcement Department (SSED)

	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.
Sub Account Holders		
Clients	This is an auto filled field. Data	Auto Filled
Directors	inserted in "Breakup/Details of sub	
Employees	Account Holder" segment will automatically appear in these related fields.	

#### 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.	



Surveillance, Supervision and Enforcement Department (SSED)

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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Page 29 of 81



Surveillance, Supervision and Enforcement Department (SSED)

#### Content

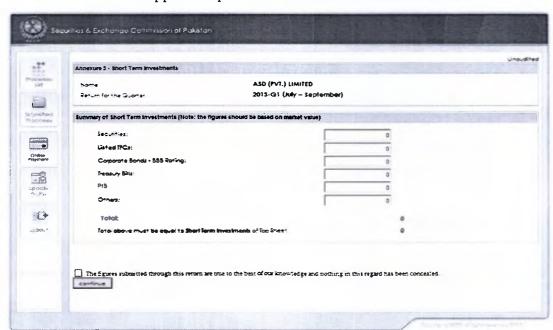
Form contains the information of Short Term Investments of Broker/TREC Holder in Securities, Listed TFCs, Corporate Bonds-BBB rating, Treasury Bills, PIB and Others.

#### 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.	





Surveillance, Supervision and Enforcement Department (SSED)

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.

Page 31 of 81



Surveillance, Supervision and Enforcement Department (SSED)

#### Content

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

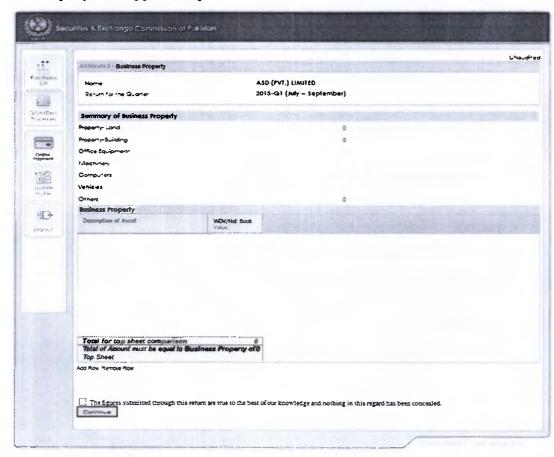
#### Structure of the form

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:







Surveillance, Supervision and Enforcement Department (SSED)

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

Line Item	Guidelines	Remarks
Summary of Business	Property	
Property-Land	These all are auto filled fields.	Auto Filled
Property-Building	Data inserted in "Business	
Office Equipment	Property" segment will automatically appear in respective fields.	
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".

Page 33 of 81



Surveillance, Supervision and Enforcement Department (SSED)

- 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"

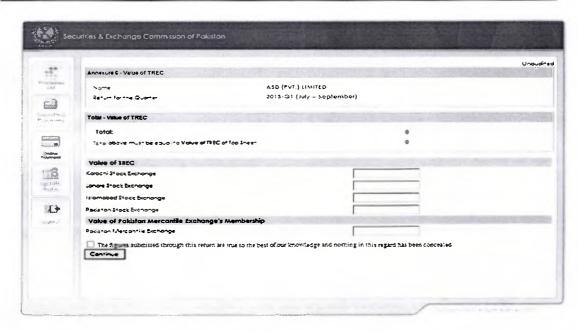
#### **Instructional Guidelines**

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





Surveillance, Supervision and Enforcement Department (SSED)



The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
<b>Total -</b> Value of TRE	C	
Total	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
Value of TREC	II.	
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.

Page 35 of 81



Surveillance, Supervision and Enforcement Department (SSED)

Value of Pakistan Mercantile Exchange's Membership		
Pakistan Mercantile	Insert the Book value of Membership	This field pertains to those
Exchange	of PMEX.	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".

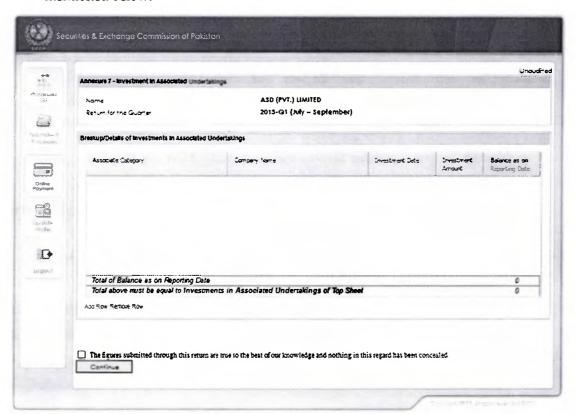
X



Surveillance, Supervision and Enforcement Department (SSED)

#### 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	

Page 37 of 81

24/1/s



Surveillance, Supervision and Enforcement Department (SSED)

	from the given calendar.	A. 000.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000 - 100.000
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.





Surveillance, Supervision and Enforcement Department (SSED)

### 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:

ASD (PVT.) LIMITED  Return for the Guarter 2013-Q1 (suty = September)  Summary of Long Term Investment  Securdize 0  Listed TPCs 0  Corporate Bonds - 355 Rating 0  Padigran Investment bonds
Summary of Long Term Investment Securcial Jeres IPCs Corporate Sonds - 355 Paring
Securities Ushed TPCs Corporate Sands - 959 Faring 0
Listed IFCs Corporate Sands - 988 Rating 0
Corporate Bands - 555 Rating
Pariston Investment Bancs
Others 0
Total 0
latatabase must be equal to Long form investments of log
Shee*

Page 39 of 81



Surveillance, Supervision and Enforcement Department (SSED)

The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Summary of Long T	erm Investment	1
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	
Total	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.

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Surveillance, Supervision and Enforcement Department (SSED)

#### **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:

Annexure 9 - Deposits with Stock Exchange, NO	CCPL and CDC		Unoud
Name	ASD (PVT.) LIMITED		-,12413
Refundations the Guarter	2013-Q1 (July - Septembe	er)	
Islamadad Stock Skicho	orge	0	
Lahore Stack Exchange		0	
Karachi Shace Beshariq	e e	0	
Pakistan Stock Siznan	6*	0	
Paidstan Mercantile S	schange	0	
National Clearing Con	rpany of Poliston Limited	0	
Central Deposition Co	moonly of Pakiston Limited	0	
Other Deposits		0	
Total		0	
Total above must be en Deposits with Stock Exc	qualita honge, NCCPL and CDC of Top Sheet	0	

Page 41 of 81

23/43/



Surveillance, Supervision and Enforcement Department (SSED)

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".



Surveillance, Supervision and Enforcement Department (SSED)

- 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.

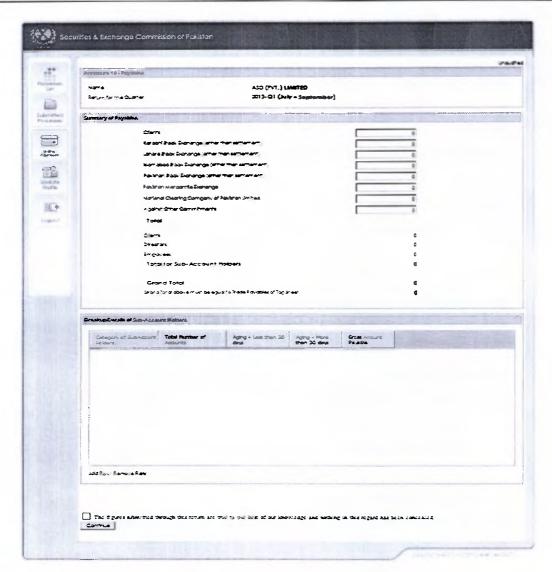
#### Instructional Guidelines

Click on the link "Annexure 10 - Payables". "Annexure 10 - Payables" will appear. Snapshot of Annexure 10 is mentioned below:

Page 43 of 81



Surveillance, Supervision and Enforcement Department (SSED)



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

Line Item		Guidelines	Remarks
Summary of Paya	bles		
Clients		Sum of data inserted in "Breakup/Details of Sub-Account Holders" segment will automatically appear in this field.	This is an auto filled field.
Karachi Exchange(Other	Stock than	Insert the amount payables to KSE(other than settlement) if any,	This field pertains to pre integration period.



Surveillance, Supervision and Enforcement Department (SSED)

Settlement)		
Lahore Stock Exchange(Other than Settlement)	Insert the amount payables to LSE (other than settlement) if any.	This field pertains to pre integration period.
Islamabad Stock Exchange(Other than Settlement)	Insert the amount payables to ISE (other than settlement) if any.	This field pertains to pre integration period.
PakistanStockExchange(OtherthanSettlement)	Insert the amount payables to PSX (other than settlement) if any.	This field pertains to post integration period.
Pakistan Mercantile Exchange	Insert the amount payables to PMEX if any,	
National Clearing Company of Pakistan Limited	Insert the amount payables to NCCPL if any.	
Against Other Commitments	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	Auto Filled
Directors	inserted in "Breakup/Details of	
Employees	Sub Account Holder" segment will automatically appear in the respective field.	
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

Page **45 of 81** 



Surveillance, Supervision and Enforcement Department (SSED)

automatically calculate the total of	
payable.	

### "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.



Surveillance, Supervision and Enforcement Department (SSED)

- 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"

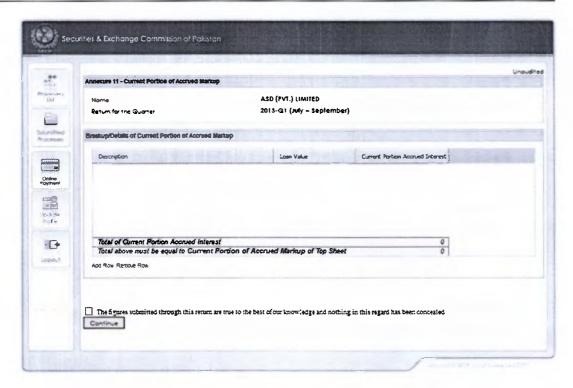
#### Instructional Guidelines

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:

Page 47 of 81



Surveillance, Supervision and Enforcement Department (SSED)



### 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.





Surveillance, Supervision and Enforcement Department (SSED)

- 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

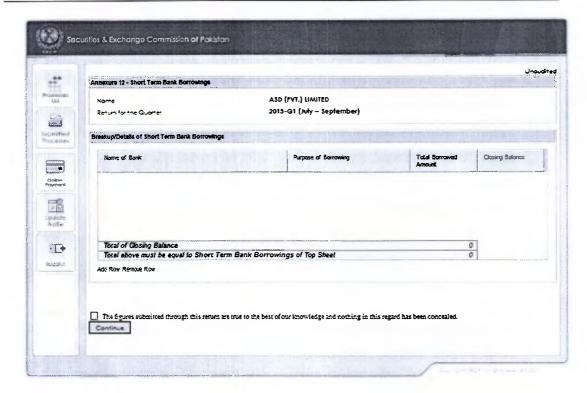
Click on the link "Annexure 12- Short Term Bank Borrowings". "Annexure 12- Short Term Bank Borrowings" will appear. Snapshot of Annexure 12 is mentioned below:

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Page 49 of 81



Surveillance, Supervision and Enforcement Department (SSED)



#### 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.	





Surveillance, Supervision and Enforcement Department (SSED)

- 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".

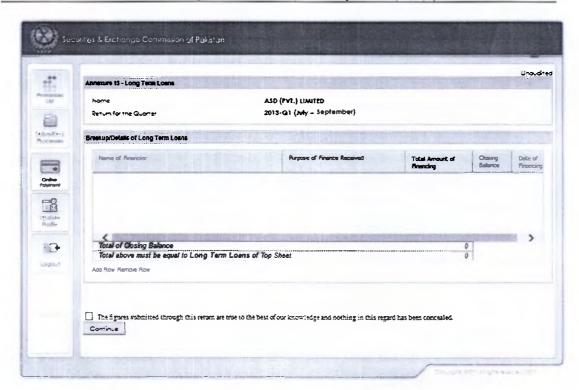
#### **Instructional Guidelines**

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

Page 51 of 81



Surveillance, Supervision and Enforcement Department (SSED)



#### "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 Financer	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	<b>Insert</b> the total amount of finance/loan obtained.	
Closing Balance	Insert the closing balance of the loan at the end of the	





Surveillance, Supervision and Enforcement Department (SSED)

	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.

Page 53 of 81



Surveillance, Supervision and Enforcement Department (SSED)

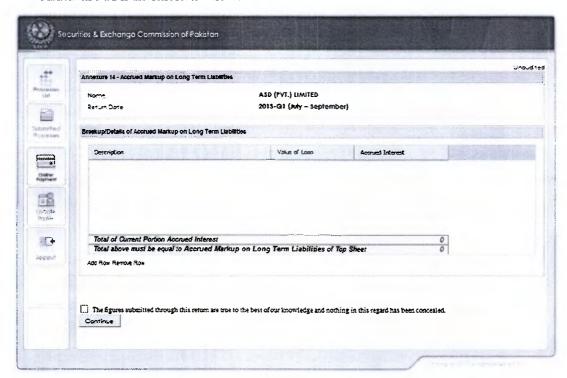
#### Structure of the form

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.	



Surveillance, Supervision and Enforcement Department (SSED)

	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.

of81

38/40

Page 55 of 81



Surveillance, Supervision and Enforcement Department (SSED)

#### Content

The form contains the information regarding

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

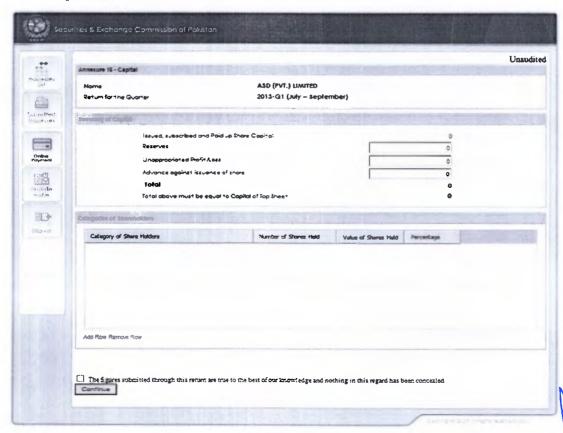
#### Structure of the form

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:





Surveillance, Supervision and Enforcement Department (SSED)

The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Summary of Capital	1	
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 <b>fields</b> .	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 date 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.	

Page 57 of 81



Surveillance, Supervision and Enforcement Department (SSED)

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

- 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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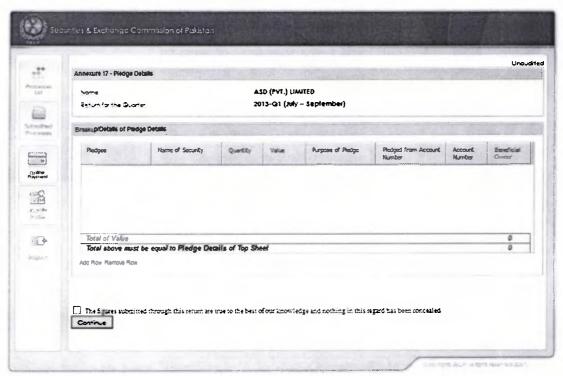
Surveillance, Supervision and Enforcement Department (SSED)

#### 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	

Page 59 of 81



Surveillance, Supervision and Enforcement Department (SSED)

	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.





Surveillance, Supervision and Enforcement Department (SSED)

#### 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

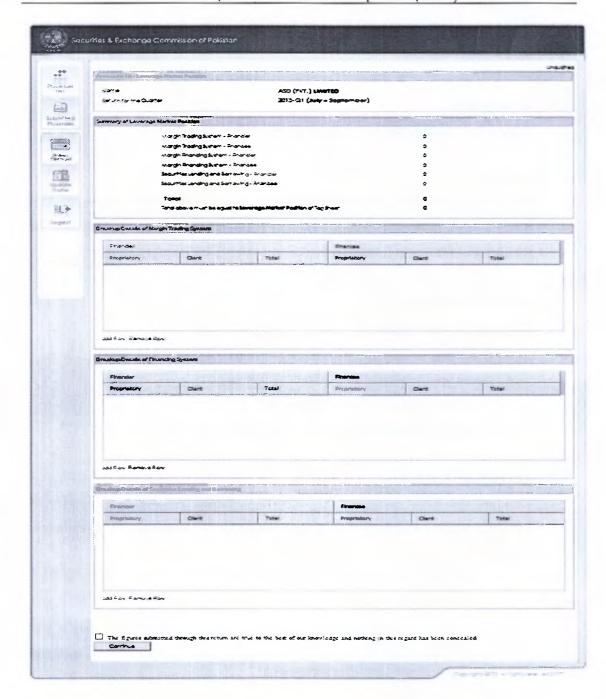
#### Instructional Guidelines

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

Page 61 of 81



Surveillance, Supervision and Enforcement Department (SSED)



The requisite detail may be inserted as tabulated below:

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



Surveillance, Supervision and Enforcement Department (SSED)

Margin Trading System - Financee	Breakups/Details of Margin Trading System, Financing System	
Margin Financing System -Financier  Margin Financing System - Financee	and Securities Lending & Borrowing segments will automatically appear in the respective fields.	
Securities Lending and Borrowing - Financier  Securities Lending and Borrowing - Financee		
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 l	ltem	Guidelines	Remarks
	Proprietary	Insert the amount financed by the Broker/TREC holder as a financier in Margin Trading System	
Financier	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

Page 63 of 81

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Surveillance, Supervision and Enforcement Department (SSED)

		fields	
Financee	Proprietary	Insert the amount taken/utilized by the Broker/TREC Holder as financee in Margin Trading System.	
	Client	Insert the amount taken/utilized by the Client(s) of the Broker as financee 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 l	[tem	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	Formula field





Surveillance, Supervision and Enforcement Department (SSED)

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

Page 65 of 81



Surveillance, Supervision and Enforcement Department (SSED)

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





Surveillance, Supervision and Enforcement Department (SSED)

#### 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**

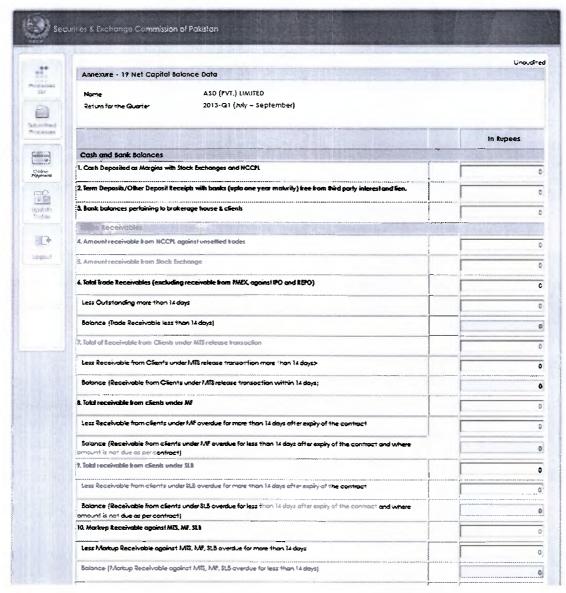
Click on the link "Annexure 19- Net Capital Balance Data". "Annexure 19- Net Capital Balance Data" will appear. Snapshots of Annexure 19 are mentioned below:

Page 67 of 81



Surveillance, Supervision and Enforcement Department (SSED)

## Snapshot of Net Capital Balance Data





Surveillance, Supervision and Enforcement Department (SSED)

12. Mark up charged up to 3 days for shares pledged through collateral account due to default of payment		
Imperiment in Sixed Securities in the name of the brokerage loanse		
AND	-	
13. Investment in fisted tradable securities in name of the brokerage house and held in house account (excluding classified as long term or for more than one year)	1	
(the above item should include in unit of each funds/Open anded funds declared by \$100% Stock Stationage for margin		
eligible securities but does not include other investments in mutual funds, investment in securities farming part of		
(minimum market making inventory, shares receivable against IPOs fraton/suspended/block shares)		
Securities Purchased for Clerif		
14. Securifies Purchased for Client where the payment has not been received within fourteen days or value at securifies		
whichever is less	DESCRIPTION OF THE PARTY OF THE	Name and Address of the Owner, where the Owner, which is the Owner, which is the Owner, where the Owner, which is the Owner,
Valuation of TFC's/F18's/T-BILLS	OF THE OWNER.	The state of
15. Listed TFCs/Corporate Bands (not less than BBB grade) Marked to market		
14. Pils Morked to market		
17. Treasury 88 Market Value		
Trade Payables	~ ~ =====	THE STATE OF
18. Trade payables over due less than 30 days (excluding PMEX)		
Trade payables over due more than 30 days (excluding PF/EX)		
	Tolot:	
19. Payable under Leverage Markel Iransactions not yet due		
Payable under Leverage F/Jarcet transactions within 30 days		
Poyable under Leverage I Narce* *ronsoc*ions more *hon 30 days	-	
	-	
	Total:	
20. Loan from director - Short Ferm tean		
21. Loan from director - Current maturity of long term loan		
	_	
22. Other current lightimes		
Notes: The above mentioned information may pieces be provided in letter and spirit of Schedule III of SECP Rules 1971 read to	with the ci	oifications is
Commission including letter No. SIAD:#ASRD-C&IW 72:1 (1321/7013, dated July 93, 2013.		
☐ The figures submitted through this return are true to the best of our knowledge and nothing in	this rega	rd has bee
Continue		
Services .		

The requisite detail may be inserted as tabulated below:

Line Item	Instructional Guidelines	Remarks
Cash and Bank Balances		
1. Cash Deposited as  Margins with Stock  Exchanges and NCCPL	Insert the amount of cash despised 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	

Page 69 of 81



Surveillance, Supervision and Enforcement Department (SSED)

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.	
Trade Receivables	end of the reporting period.	
4. Amount receivable	Insert the amount receivable from NCCPL	
from NCCPL against unsettled trades	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	



Surveillance, Supervision and Enforcement Department (SSED)

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	

Page 71 of 81





Surveillance, Supervision and Enforcement Department (SSED)

days	than fourteen (14) days.	
Balance (Markup Receivable	Formula Field	
against MTS, MF, SLB		
overdue for less than 14		
days)		
11. Amount receivable	Insert the amount receivable and not yet	
and not yet due against	due against margin financing in book of	
Margin financing in book of	brokerage house (financier), if any.	
brokerage house (financier)		
12. Mark up charged up	Insert the amount of markup charged up	
to 3 days for shares pledged	to 3 days for shares pledged through	
through collateral account	collateral account due to default of	
due to default of payment	payment.	
Investment in listed Securities	es in the name of the brokerage house	
13. Investment in listed	Insert the value of short term Investments	
tradable securities in name	in listed tradable securities in name of the	
of the brokerage house and	brokerage house and held in house	
held in house account	account.	
(excluding classified as long	(the above item should include in unit of cash	
term or for more than one	funds/Open ended funds declared by Stock	
year)	Exchange for margin eligible securities but	
(the above item should	does not include other investments in mutual	
include in unit of cash	funds, investment in securities forming part of	
funds/Open ended funds	minimum market making inventory, shares	
declared by Stock Exchange	receivable against IPOs,	
for margin eligible securities	frozen/suspended/block shares).	
but does not include other		
investments in mutual		
funds, investment in		
securities forming part of		1
minimum market making		
inventory, shares receivable		



Surveillance, Supervision and Enforcement Department (SSED)

transactions not yet due		
<ul><li>19. Payable under</li><li>Leverage Market</li></ul>	Insert the total amount payable under leverage market transaction not yet due.	
Total	Formula Field	
more than 30 days (excluding PMEX)	having aging of more than thirty (30) days.  These may be exclusive of payables to the clients of mercantile exchange.	
Trade payables overdue	Insert the amount payables to client	
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		
17. Treasury Bill - Market Value	Insert the value of Treasury Bill.	
16. PIBs (Marked to market)	Insert the value of PIBs.	
TFCs/Corporate Bonds (not less than BBB grade) Marked to market	Bonds.	
15. Listed	Insert the value of listed TFCs/Corporate	
Valuation of TFC's/PIB's/T-B	ILLS	100
for Client where the payment has not been received within fourteen days or value of securities whichever is less	clients where the payment has not been received with in fourteen days or the amount receivable from such clients whichever is less.	
14. Securities Purchased	Insert the value of securities purchased for	eminus myves m
shares)		
against IPOs, frozen/suspended/block		

Page 73 of 81



Surveillance, Supervision and Enforcement Department (SSED)

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. <a href="https://www.secp.gov.pk/laws/guidelines/">https://www.secp.gov.pk/laws/guidelines/</a>





Surveillance, Supervision and Enforcement Department (SSED)

#### 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

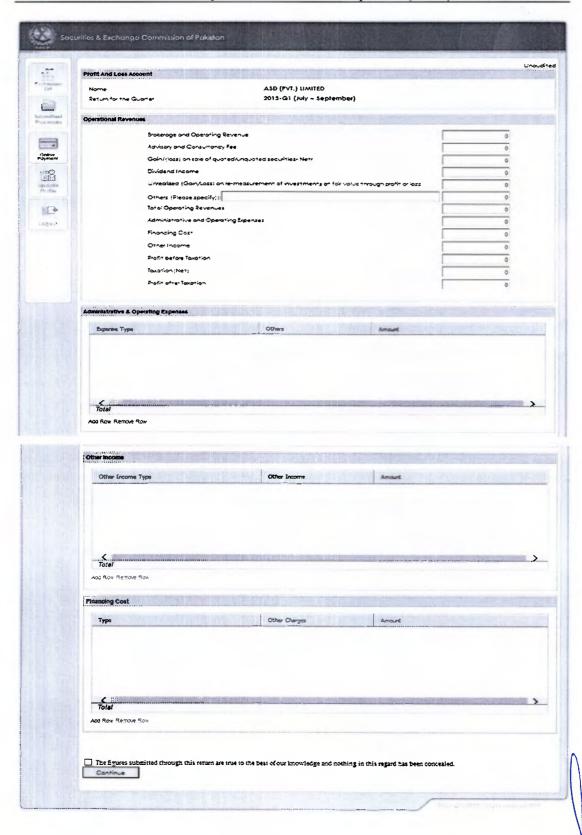
#### Instructional Guidelines

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:

Page 75 of 81



Surveillance, Supervision and Enforcement Department (SSED)





Surveillance, Supervision and Enforcement Department (SSED)

The requisite detail may be inserted as tabulated below:

Line Item	Guidelines	Remarks
Operational Revenues	,	
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

Page 77 of 81



Surveillance, Supervision and Enforcement Department (SSED)

	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	



Surveillance, Supervision and Enforcement Department (SSED)

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".

Page 79 of 81

ue 43



Surveillance, Supervision and Enforcement Department (SSED)

#### "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
Туре	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.



Surveillance, Supervision and Enforcement Department (SSED)

#### 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

1

Page 81 of 81