

**ASIC Market Integrity Rules (Futures Markets – Capital) 2017**

I, Oliver Harvey, acting with the written consent of the Minister, make the following market integrity rules under subsection 798G(1) of the *Corporations Act 2001*.

Dated this 14th day of November 2017

Signed by Oliver Harvey  
as delegate of the Australian Securities and Investments Commission

###### Contents

[Chapter 1: Introduction 3](#_Toc472438107)

[Part 1.1 Preliminary 3](#_Toc472438108)

[Part 1.2 Waiver 4](#_Toc472438109)

[Part 1.3 Notice, notification and service of documents 5](#_Toc472438110)

[Part 1.4 Interpretation 6](#_Toc472438111)

[Part 1.5 Participants of multiple Markets 7](#_Toc472438112)

[Part 1.6 Transitional 8](#_Toc472438113)

[Chapter 5: Capital requirements 9](#_Toc472438114)

[Part 5.1 Interpretation 9](#_Toc472438115)

[Part 5.2 Capital requirements 10](#_Toc472438116)

[Chapter 6: Accounts and audit 11](#_Toc472438117)

[Part 6.1 Interpretation 11](#_Toc472438118)

[Part 6.2 Financial statements 11](#_Toc472438119)

[Schedule 15](#_Toc472438120)

[Form 3 Part 1 Directors’ Declaration 15](#_Toc472438121)

[Form 3 Part 2 Directors’ Declaration (Annual Statement) 17](#_Toc472438122)

[Form 4 Part 1 Auditors’ Report on the NTA Rules 18](#_Toc472438123)

[Form 4 Part 2 Auditors’ Report on the NTA Return 20](#_Toc472438124)

[Form 5 NTA Return (Ad Hoc, Monthly and Annual) 22](#_Toc472438125)

[Form 7 Summary NTA Return 61](#_Toc472438126)

Chapter 1: Introduction

Part 1.1 Preliminary

1.1.1 Enabling legislation

1. ASIC makes this instrument under subsection 798G(1) of the Corporations Act.

1.1.2 Title

1. This instrument is *ASIC Market Integrity Rules (Futures Markets – Capital) 2017*.

1.1.3 Commencement

1. This instrument commences on the later of:
   1. 7 May 2018; and
   2. the day after it is registered on the Federal Register of Legislation.

Note: The register may be accessed at [www.legislation.gov.au](http://www.legislation.gov.au).

1.1.3A Revocation

1. The following instruments are repealed:
   1. *ASIC Market Integrity Rules (ASX 24 Market-Capital) 2014*; and
   2. *ASIC Market Integrity Rules (FEX Market-Capital) 2014*.

1.1.4 Scope of these Rules

1. These Rules apply to:
   1. the activities or conduct of the Markets;
   2. the activities or conduct of persons in relation to the Markets; and
   3. the activities or conduct of persons in relation to financial products traded on the Markets,
2. as specified in each Chapter, Part or Rule.

Note: There is no penalty for this Rule.

1.1.5 Entities that must comply with these Rules

1. The following entities must comply with these Rules:
   1. the Market operators;
   2. Market Participants; and
   3. Other Regulated Entities,
2. as specified in each Rule.

Note: There is no penalty for this Rule.

1.1.6 Conduct by officers, Employees or agents

1. In these Rules, conduct engaged in on behalf of a person:
   1. by an officer, Employee, or other agent of the person, and whether or not within the scope of the actual or apparent authority of the officer, Employee, or other agent; or
   2. by any other person at the direction or with the consent or agreement (whether express or implied) of an officer, Employee, or other agent of the person, and whether or not the giving of the direction, consent or agreement is within the scope of the actual or apparent authority of the officer, Employee, or other agent,
2. is deemed to have been engaged in by the person.

Note: There is no penalty for this Rule.

1.1.7 State of mind of a person

1. (1) If for the purposes of these Rules in respect of conduct engaged in by a person, it is necessary to establish the state of mind of the person, it is sufficient to show that an officer, Employee, or other agent of the person, being an officer, Employee, or other agent by whom the conduct was engaged in and whether or not the conduct was within the scope of the actual or apparent authority of that officer, Employee, or other agent, had that state of mind.
2. (2) In subrule (1), a reference to the state of mind of a person includes a reference to the knowledge, intention, opinion, belief or purpose of the person and the person’s reasons for the person’s intention, opinion, belief or purpose.

Note: There is no penalty for this Rule.

Part 1.2 Waiver

1.2.1 Waiver of Rules and procedures

1. (1) Subject to Rule 1.2.3, ASIC may relieve any person or class of persons from the obligation to comply with a provision of these Rules, either generally or in a particular case or category, and either unconditionally or subject to such conditions as ASIC thinks fit.
2. (2) If any conditions on a waiver given under subrule (1) are imposed, all of the conditions must be complied with for the waiver to be effective.
3. (3) ASIC may withdraw, in writing, a waiver given under subrule (1) at any time.
4. (4) Any request by a person for a waiver under subrule (1) must be in writing.
5. (5) Any waiver given under subrule (1), and any conditions imposed on that waiver, must be in writing.
6. (6) ASIC may publish notice of a waiver given under subrule (1).

Note: There is no penalty for this Rule.

1.2.2 Compliance with conditions

1. Failure to comply with a condition imposed under Rule 1.2.1 is a contravention of this Rule.

Maximum penalty: $1,000,000

1.2.3 Period during which relief applies

1. ASIC may specify the period or specific event during which any relief from an obligation to comply with a provision of these Rules may apply.

Note: There is no penalty for this Rule.

1.2.4 Register

1. (1) ASIC may establish and maintain a register for recording details of relief granted under Rule 1.2.1 and may enter the following details in the register:
   1. the date that the relief takes effect;
   2. the person or class of person relieved from the obligation;
   3. the provision to which the relief applies;
   4. brief reasons for the relief; and
   5. any conditions that apply to the relief.
2. (2) ASIC may publish the register referred to in subrule (1).

Note: There is no penalty for this Rule.

Part 1.3 Notice, notification and service of documents

1.3.1 Market Participant to have email system

1. A Market Participant must acquire and maintain an operating email system for the purposes of receiving notices under these Rules.

Note: There is no penalty for this Rule.

1.3.2 Methods of giving notice in writing

1. Unless otherwise specified in a Rule, ASIC may give notice under these Rules by any of the following methods:
   1. delivering it to the recipient personally;
   2. leaving it at or by sending it by courier or post to the address of the recipient last notified to ASIC;
   3. sending it by facsimile to the recipient’s facsimile number last notified to ASIC;
   4. a circular or bulletin addressed to a class of persons and delivered or communicated by any means permitted under this Rule;
   5. specific email by any method which identifies a person or person’s title as addressee and no notice of non-delivery has been received;
   6. broadcast email by any method which identifies the addressee and which, having regard to all the relevant circumstances at the time, was as reliable as appropriate for the purposes for which the information was communicated.

Note: There is no penalty for this Rule.

Part 1.4 Interpretation

1.4.1 References to time

1. In these Rules a reference to time is to the time in Sydney, Australia.

Note: There is no penalty for this Rule.

1.4.2 Words and expressions defined in the Corporations Act

1. Words and expressions defined in the Corporations Act will unless otherwise defined or specified in these Rules or the contrary intention appears, have the same meaning in these Rules.

Note: There is no penalty for this Rule.

1.4.3 Definitions

1. ***ASIC*** means the Australian Securities and Investments Commission.
2. ***ASX 24*** means Australian Securities Exchange Limited (ACN 000 943 377).
3. ***ASX 24 Market*** means the financial market operated by ASX 24 under *Australian Market Licence (Australian Securities Exchange Limited) 2002*.
4. ***ASX Clear*** means ASX Clear Pty Limited (ACN 001 314 503)
5. ***ASX Clear (Futures)*** means ASX Clear (Futures) Pty Limited (ACN 050 615 864).
6. ***Clearing Participant*** means, when used in relation to a Market, a person admitted as a participant under the Clearing Rules.
7. ***Clearing Rules*** means, when used in relation to a Market, the operating rules of the clearing and settlement facility with which the Market operator has clearing and settlement arrangements for transactions effected through the Market.
8. ***Corporations*** ***Act*** means the *Corporations Act 2001* (Cth).
9. ***Employee*** in relation to a Market Participant includes a director, employee, officer, agent, representative, consultant or adviser of that Market Participant, or an independent contractor who acts for or by arrangement with a Market Participant.
10. ***FEX*** means FEX Global Pty Ltd (ACN 124 127 224).
11. ***FEX Market*** means the financial market operated by FEX under *Australian Market Licence (FEX Global Pty Ltd) 2013*.
12. ***Market*** means any of the following:
    1. the ASX 24 Market; or
    2. the FEX Market.
13. ***Other Regulated Entities*** means entities prescribed by regulations made for the purposes of paragraph 798H(1)(c) of the Corporations Act, that must comply with these Rules.
14. ***Participant*** means:
    1. in relation to a Market, a person who is allowed to directly participate in the Market under the operating rules of the Market other than as a recognised affiliate; and
    2. in relation to a clearing and settlement facility, a person who is allowed to directly participate in the facility under the facility’s operating rules other than as a recognised affiliate.
15. ***Pre-Commencement Market Integrity Rules*** means:
    1. *ASIC Market Integrity Rules (ASX 24 Market-Capital) 2014*; and
    2. *ASIC Market Integrity Rules (FEX Market-Capital) 2014*.
16. ***Principal Trader***, in relation to a Market, has the meaning given by the operating rules of that Market.

***Rules*** means these market integrity rules.

1. ***Trading Participant***, in relation to a Market, has the meaning given by the operating rules of that Market.
2. ***Trading Platform*** means a facility made available by a Market operator to Participants of that Market for the entry of trading messages, the matching of orders, the advertisement of invitations to trade and the reporting of transactions.

Part 1.5 Participants of multiple Markets

1.5.1 Participants may rely on notifications

1. Where these Rules require a Market Participant to give to ASIC any document (however described) in relation to the Market Participant in relation to a Market, the Market Participant may give to ASIC the same document in relation to more than one Market, provided that:
   1. the Market Participant has notified ASIC in writing that it intends to comply with these Rules by relying on that document, or on documents of that kind, in relation to each Market to which the document applies; and
   2. the document contains all of the information that would be required to be in the document if it were given separately in relation to each Market.

Note: There is no penalty for this Rule.

Part 1.6 Transitional

1.6.1 Status of notifications and certifications given by a Market Participant under the Pre-Commencement Market Integrity Rules

1. (1) This Rule applies if:
   1. a Market Participant gave ASIC a written notification or certification under the Pre-Commencement Market Integrity Rules; and
   2. the notification or certification has not been withdrawn or otherwise ceased to have effect; and
   3. the power or obligation in the Pre-Commencement Market Integrity Rules to give the notification or certification is incorporated under a corresponding provision in these Rules.
2. (1A) For the purposes of this Rule, a provision (***old provision***) of the Pre-Commencement Market Integrity Rules corresponds to a provision (***new provision***) of these Rules (and vice versa) if the old provision and the new provision are substantially the same.
3. (1B) For the purposes of subrule (1A), differences of all or any of the following kinds are not sufficient to mean that two provisions are not substantially the same:
   1. differences in the numbering of the provisions;
   2. differences of a minor technical nature (for example, differences in punctuation, or differences that are attributable to the correction of incorrect cross-references);
   3. the fact that one of the provisions refers to a corresponding previous law and the other does not;
   4. other differences that are attributable to the fact that these Rules apply to more than one Market.
4. (2) The notification or certification:
   1. is taken to have been given to ASIC by the Market Participant under the corresponding provision in these Rules; and
   2. will continue in its existing form, and continue to have the same effect under these Rules, as when given under the Pre-Commencement Market Integrity Rules.

Note: There is no penalty for this Rule.

Chapter 5: Capital requirements

Part 5.1 Interpretation

5.1.1 Definitions

1. In this Chapter:
2. ***Approved Subordinated Debt*** means an amount owing by a Trading Participant which is payable at a time or by instalments approved by ASIC and is to the satisfaction of ASIC effectively subordinated so that any right of the creditor in question to receive payment in the case of bankruptcy of or any composition or compromise with creditors by or appointment of a trustee in bankruptcy or in the case of liquidation, liquidator in respect of the Trading Participant or the partners or any of them is extinguished to such an extent as will ensure payment or provision for payment in full of all claims of all other present and future creditors of the Trading Participant in priority to the claim of the subordinated creditors and in respect of which a Subordinated Loan Deed has been executed under seal by the Trading Participant, the lender and ASIC.
3. ***NTA*** means the sum of the values of the assets (both fixed and current) owned by the Trading Participant or prospective Trading Participant as the case may be (such value being the lower of cost or market) less the sum of any liabilities (secured and unsecured) attaching to those assets or to the Trading Participant or prospective Trading Participant generally (and in the case of a partnership then attaching to the partners).
4. The values of assets for the purpose of this definition shall not include the value attributed to any future tax benefits, goodwill, patent, trademark, participation rights granted by a Market operator, a commitment provided in accordance with the Clearing Rules of a Market or any asset used to secure that commitment, preliminary expense or other items of a like nature which are regarded in current accounting practice as intangible or the value attributed to any debt owed to the Trading Participant which is disputed or may otherwise be regarded as doubtful or the value of any asset which is not capable of being realised within 12 months on a going concern basis. Liabilities shall include provision for estimated liability for income tax, long service leave and any other contingency for which provision is properly made in current accounting practice. Liabilities may, if ASIC so approves, having regard to all the circumstances, exclude Approved Subordinated Debt.
5. ***NTA Requirements*** means the requirements that a Trading Participant, other than a Principal Trader, must ensure at all times that the value of the NTA is not less than one million dollars ($1,000,000).
6. ***Subordinated Loan Deed*** means a deed which contains provisions including (without limitation):
   1. that its terms are not to be varied without the agreement in writing of all parties;
   2. that the lender’s rights to receive interest and principal payments pursuant to the loan are subordinated at all times to other creditors;
   3. that repayment of the loan in whole or in part is subject to the approval of ASIC, which shall not be given unless it is satisfied that the Trading Participant will, after repayment, be able to comply with the NTA Requirements; and
   4. that the obligation to repay the loan and to pay interest will be suspended for the duration of any period in which the level of the Trading Participant’s Net Tangible Assets falls below the minimum required by these Rules.

Part 5.2 Capital requirements

5.2.1 NTA Requirements

1. A Trading Participant must at all times comply with the NTA Requirements, unless:
   1. the Trading Participant is only a Principal Trader; or
   2. the Trading Participant is a Clearing Participant of a Market and complies with the capital requirements under the relevant Clearing Rules for that Market.

Maximum penalty: $1,000,000

Chapter 6: Accounts and audit

Part 6.1 Interpretation

6.1.1 Application of Rules

1. This Chapter does not apply to:
   1. a Trading Participant that is only approved as a Principal Trader; or
   2. a Trading Participant that is also a Clearing Participant.

Part 6.2 Financial statements

6.2.1A NTA Requirements: Forms

1. In this Part 6.2:
2. ***Ad Hoc NTA Return*** means a return containing the information in, and in the form set out in, Form 5 in the Schedule to these Rules.
3. ***Audited Annual NTA Return*** means a return containing the information in, and in the form set out in, Form 5 in the Schedule to these Rules, except for the following sections:
   1. Receivables Analysis – Attachment A (coded “RAS”);
   2. directors – Attachment B (coded “DIR”);
   3. Shareholders – Attachment C (coded “SHA”);
   4. Related/Associated Company Receivables – Attachment D (coded “REL”);
   5. Statement of Net Liquid Assets – Attachment E (coded “NLA”); and
   6. Secured Creditors – Attachment F (coded “SEC”).
4. ***Auditors’ Report on the NTA Return*** means a report containing the information in, and in the form set out in Form 4 Part 2 in the Schedule to these Rules.
5. ***Auditors’ Report on the NTA Rules*** means a report containing the information in, and in the form set out in Form 4 Part 1 in the Schedule to these Rules.
6. ***Directors’ Declaration*** means a directors’ declaration containing the information in, and in the form set out in Form 3 Part 1 in the Schedule to these Rules.
7. ***Directors’ Declaration (Annual Statement)*** means a directors’ declaration containing the information in, and in the form set out in Form 3 Part 2 in the Schedule to these Rules.
8. ***Monthly NTA Return*** means a return containing the information in, and in the form set out in Form 5 in the Schedule to these Rules.
9. ***Summary NTA Return*** means a return containing the information in, and in the form set out in Form 7 in the Schedule to these Rules.

6.2.1 Reporting to ASIC

1. (1) A Trading Participant must prepare and give to ASIC:
   1. financial statements, as set out in subrule (2), by the time set out in that Rule, which give a true and fair view of the financial position and performance of the business and which are prepared in accordance with accounting standards and principles which are generally accepted in Australia;
   2. directors’ declarations as set out in subrule (2) by the time set out in that subrule; and
   3. auditor’s reports as set out in subrule (2) by the time set out in that subrule.
2. (2) For the purposes of paragraphs (1)(a), (b) and (c), the financial statements, directors’ declarations and auditor’s reports to be given to ASIC, and the time by which they must be given, are:
   1. within three months of the end of the financial year of a Trading Participant:
      1. an electronic copy of the Trading Participant’s statutory accounts, including a directors’ declaration and audit report as required under the laws of the Trading Participant’s home jurisdiction;
      2. an Audited Annual NTA Return;
      3. a Directors’ Declaration relating to the Audited Annual NTA Return and a Directors’ Declaration (Annual Statement), authorised in the manner specified in subrule (7); and
      4. an Auditors’ Report on the NTA Rules and an Auditors’ Report on the NTA Return, signed by a partner or director of the audit firm; and
   2. within 10 business days of the end of each calendar month:
      1. a Monthly NTA Return as at the last day of the preceding calendar month; and
      2. a Directors’ Declaration relating to the Monthly NTA Return, authorised in the manner specified in subrule (7).
3. (3) If a Trading Participant becomes aware that its NTA has fallen below the minimum level required by Rule 5.2.1, the Trading Participant must:
   1. notify ASIC, in writing, immediately upon becoming so aware, and specifying the level to which its NTA has fallen; and
   2. give to ASIC:
      1. within 24 hours of becoming aware that its NTA has fallen below the minimum level required by Rule 5.2.1, a Summary NTA Return; and
      2. within 24 hours of becoming aware that its NTA has fallen below the minimum level required by Rule 5.2.1, a Directors’ Declaration relating to the Summary NTA Return given under subparagraph (3)(b)(i), authorised in the manner specified in subrule (7).
4. (4) If the NTA of a Trading Participant falls below 150% of the minimum level required by Rule 5.2.1, the Trading Participant must give to ASIC:
   1. within five business days of the NTA falling below 150% of the minimum level required by Rule 5.2.1, a Summary NTA Return; and
   2. within five business days of the NTA falling below 150% of the minimum level required by Rule 5.2.1, a Directors’ Declaration relating to the Summary NTA Return given under paragraph (a), authorised in the manner specified in subrule (7).
5. (5) If the NTA of a Trading Participant decreases by more than 20% since the last notification given to ASIC under this Rule, the Trading Participant must give to ASIC:
   1. within five business days of the decrease, a Summary NTA Return; and
   2. within five business days of the decrease, a Directors’ Declaration relating to the Summary NTA Return given under paragraph (a), authorised in the manner specified in subrule (7).
6. (6) A Trading Participant must, if requested by ASIC in writing, give ASIC an Ad Hoc NTA Return for the period specified in ASIC’s request, and a Directors’ Declaration relating to the Ad Hoc NTA Return, authorised in the manner specified in subrule (7), within 24 hours of receipt of ASIC’s request.
7. (7) For the purposes of this Rule, a Directors’ Declaration and Directors’ Declaration (Annual Statement) must be authorised by:
   1. two directors of the Trading Participant whose names appear in the declaration; or
   2. one director (***first director***) of the Trading Participant and one representative of the Trading Participant, whose names appear in the declarations, where the representative has been authorised by the board or by a director other than the first director; or
   3. two representatives of the Trading Participant whose names appear in the declaration and who have been authorised by the board or each authorised by a different director of the Trading Participant to give the declaration.
8. (8) A Trading Participant may comply with:
   1. subparagraph (2)(a)(ii) (Audited Annual NTA Return);
   2. subparagraph (2)(a)(iii) (Directors’ Declaration in relation to Audited Annual NTA Return);
   3. subparagraphs (2)(b)(i) and (ii) (Monthly NTA Return and Directors’ Declaration);
   4. subparagraphs (3)(b)(i) and (ii) (Summary NTA Return and Directors’ Declaration if NTA falls below minimum level);
   5. paragraphs (4)(a) and (b) (Summary NTA Return and Directors’ Declaration if NTA falls below 150% of minimum level);
   6. paragraphs (5)(a) and (b) (Summary NTA Return and Directors’ Declaration if NTA decreases by more than 20% since last notification to ASIC); and
   7. subrule (6) (Ad Hoc NTA Return and Directors’ Declaration if ASIC makes a written request for that information),
9. by submitting the information required to be given to ASIC to the electronic return lodgement and monitoring system maintained by a Market operator. For the avoidance of doubt, other information and documents required to be given to ASIC under this Rule may not be given to ASIC in that way.

(8A) Where a Directors’ Declaration is submitted to the electronic return lodgement and monitoring system maintained by a Market operator, each reference in that Directors’ Declaration to the *ASIC Market Integrity Rules (ASX 24 Market) 2010* is taken to be a reference to these Rules.

Note: Footnotes to sections of the returns at Forms 5 and 7 in the Schedule to these Rules specify how to complete sections of the returns for Trading Participants of more than one Market.

Maximum penalty: $1,000,000

6.2.2 Scope of audits

1. (1) A Trading Participant must give its auditor access to its premises and Employees and all records, documents, explanations and other information required by the auditor in respect of any audit conducted under Rule 6.2.1(1)(c).
2. (2) A Trading Participant must:
   1. not impose any limitation on the extent of any audit required under Rule 6.2.1(1)(c); and
   2. permit and direct the auditor to notify ASIC immediately if any limitation is imposed on the auditor, or if the auditor is hindered or delayed in the performance of the auditor’s duties.
3. (3) The records of each of the Trading Participant’s nominee companies must be included in the audit under Rule 6.2.1(1)(c).

Maximum penalty: $100,000

Schedule

Form 3 Part 1 Directors’ Declaration

1. **Net Tangible Asset Return (NTA Return)**
2. **Director’s Declaration DRD Return Date:**
3. **DIRECTORS’ STATEMENT TO AUSTRALIAN SECURITIES & INVESTMENTS COMMISSION (ASIC) AND/OR ASX CLEAR (FUTURES) PTY LIMITED**
4. **STATEMENT OF NET TANGIBLE ASSETS**
5. This Return as at ……………….has been prepared pursuant to the *ASIC Market Integrity Rules (ASX 24 Market) 2010*\* or ASX Clear (Futures) Operating Rules\*\* (as applicable) from accounting records and other records maintained by …………………………(the “Participant”).
6. These accounting and other records have been properly and accurately maintained throughout the……….. month(s) ended (“the Reporting Period”) and form an appropriate basis upon which to assess and regularly review the financial stability of the Participant. The statements have been prepared on a going concern basis.
7. The Net Tangible Assets of the Participant have been maintained in accordance with the *ASIC Market Integrity Rules (ASX 24 Market) 2010*\* and/or ASX Clear (Futures) Operating Rules\*\* (as applicable) throughout the Reporting Period. The calculation provided by the Participant to ASIC or ASX Clear (Futures)\*\* (as applicable) is an accurate reflection of the Participant’s Net Tangible Asset position as at ………………………
8. In our opinion:-
9. (a) as at the date of this statement and having regard to the nature of the Participant’s business and the associated risk, no events have occurred, or are anticipated, which, may result in a material deterioration in the financial position of the Participant;
10. (b) as at the date of this statement, the Participant confirms the attached financial information provided to ASIC or ASX Clear (Futures)\*\* (as applicable) accurately reflects the Participant’s Net Tangible Asset position having regards to the *ASIC Market Integrity Rules (ASX 24 Market) 2010*\* and/or ASX Clear (Futures) Operating Rules\*\* (as applicable);
11. (c) the internal controls for processing and monitoring the transactions were adequate throughout the Reporting Period and proper segregation of duties existed;
12. (d) the internal procedures designed to ensure compliance with all the conditions or restrictions imposed by ASIC or ASX Clear (Futures)\*\* (as applicable) applicable to the Participant are adequate; and
13. (e) there are reasonable grounds to believe that the Participant will be able to meet its obligations as and when they fall due based on the following sources of liquid funds ……………………………..
14. We are aware that a false declaration may result in disciplinary action being taken against the Participant. We certify that the above information is to the best of our knowledge and belief true and correct.
15. \* Where a Directors’ Declaration is submitted to the electronic return lodgement and monitoring system maintained by a Market Operator, each reference in that Directors’ Declaration to the *ASIC Market Integrity Rules (ASX 24 Market) 2010* is taken to be a reference to the *ASIC Market Integrity Rules (Futures Markets – Capital) 2017* (see Rule 6.2.1(8A)).
16. \*\* Where a Directors’ Declaration is not submitted to the electronic return lodgement and monitoring system maintained by a Market Operator, each reference in this Directors’ Declaration to the *ASIC Market Integrity Rules (ASX 24 Market) 2010* is taken to be a reference to the *ASIC Market Integrity Rules (Futures Markets – Capital) 2017*, and each reference to the ASX Clear (Futures) Operating Rules or ASX Clear (Futures) is taken to be omitted.
17. **Financial Return Authorisation**

|  |  |
| --- | --- |
| 1. **Sole director Company:** |  |
| 1. **Board Resolution Date** |  |
| 1. **Authorisation 1** |  |
| 1. **Authorisation Date 1** |  |
| 1. **Authorisation 2** |  |
| 1. **Authorisation Date 2** |  |

Form 3 Part 2 Directors’ Declaration (Annual Statement)

1. **DIRECTORS’ DECLARATION**
2. **ANNUAL STATEMENT OF NET TANGIBLE ASSETS**
3. As directors of ....................[entity name] (“the Participant”), we are responsible for maintaining an effective internal control structure, including establishing and maintaining accounting records and effective internal controls designed to ensure compliance with the net tangible asset rules in Chapter 5 of the *ASIC Market Integrity Rules (Futures Markets – Capital) 2017.*
4. In carrying out this responsibility, we have had regard to the interests of the clients and owners of the Participant, and to the general effectiveness and efficiency of the operations of the Participant.
5. In the opinion of the directors, the Participant maintained, in all material respects, during the .......[insert number] month period ended ............[insert date] suitably designed and effective internal controls to comply with the requirements of Chapter 5 of the *ASIC Market Integrity Rules (Futures Markets – Capital) 2017* in relation to the maintenance of net tangible assets.
6. .............................................................................................
7. Authorised in accordance with Rule 6.2.1(7)
8. .............................................................................................
9. Name
10. ......................................................................
11. Date
12. .............................................................................................
13. Authorised in accordance with Rule 6.2.1(7)
14. .............................................................................................
15. Name
16. ......................................................................
17. Date

Form 4 Part 1 Auditors’ Report on the NTA Rules

1. **Auditor’s Report on the Net Tangible Asset Rules**
2. **Independent Auditor’s Report To the Directors**
3. We have audited the accounting records and internal control policies and procedures (“internal controls”) of .................................[Entity Name] (the “Participant”) designed to ensure compliance with Chapter 5 of the *ASIC Market Integrity Rules (Futures Markets – Capital) 2017* (the “Futures Markets *–* Capital Rules”) in relation to the maintenance of net tangible assets (the “Net Tangible Assets Rules”) in order to express an opinion about their effectiveness for the period/year ended ...........................[date] (“Financial Year”).
4. The directors of the Participant are responsible for maintaining an effective internal control structure, including establishing and maintaining accounting records and effective internal controls designed to ensure compliance with the requirements of the Net Tangible Assets Rules. We have conducted an independent audit of the internal controls designed to ensure compliance with the requirements of the Net Tangible Assets Rules in order to express an opinion on them to the directors of the Participant for the Financial Year.
5. Our audit has been conducted in accordance with Australian Auditing Standards and accordingly included such tests and procedures as we considered necessary in the circumstances. Our procedures included examination, on a test basis, of evidence supporting the Participant’s accounting records and operation of its internal controls in relation to compliance with the requirements of the Net Tangible Assets Rules. These procedures have been undertaken to form an opinion whether in all material aspects, the Participant maintained suitably designed and effective internal controls to ensure compliance with the requirements of the Net Tangible Assets Rules for the Financial Year.
6. This report has been prepared for the Participant in order to meet its obligations to give this report to ASIC in accordance with the Futures Markets *–* Capital Rules. We disclaim any assumption of responsibility for reliance on this report to any person other than the Participant and ASIC or for any purpose other than that for which it was prepared.
7. **Inherent Limitations**
8. Because of the inherent limitations of any internal control structure it is possible that fraud, errors or non-compliance with laws and regulations may occur and not be detected. Further, the overall internal control structure, within which the internal controls designed to ensure compliance with the requirements of the Net Tangible Assets Rules operate, has not been audited, and no opinion is expressed as to its effectiveness.
9. An audit is not designed to detect all weaknesses in internal controls or all instances of noncompliance with the requirements of the Net Tangible Assets Rules as it is not performed continuously throughout the period/year and the tests performed over the internal controls are on a sample basis having regard to the nature and size of the Participant.
10. Any projection of the evaluation of internal controls to future periods is subject to the risk that the internal controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.
11. The audit opinion expressed in this report has been formed on the above basis.
12. **Auditor’s Opinion**
13. In our opinion, [except for the matters referred to in the qualification below] the Participant maintained, in all material respects, during the Financial Year suitably designed and effective internal controls to comply with the requirements of Chapter 5 of the Futures Markets *–* Capital Rules in relation to the maintenance of net tangible assets.
14. **Qualification (if applicable)**
15. Name of Audit Firm .......................................................................................................................
16. Director’s/Partner’s Signature ........................................................................................................
17. Name of Director/Partner ...............................................................................................................
18. Address of Audit Firm ...................................................................................................................
19. Date ................................................................................................................................................

Form 4 Part 2 Auditors’ Report on the NTA Return

1. **Auditor’s Report on NTA Return**
2. **Independent Auditors Report to the Directors**
3. We have audited the financial information set out in the Audited NTA Return (”Return”) of ...........................(the ”Participant”) excluding the Directors Statement Relating to Accounts of the Participant and “Prior Period” balances as shown in the Audited NTA Return (the “Return”) of the Participant for the Financial Year ended ..........................[date] (“Financial Year”).
4. ***The Responsibility of the Directors for the Return***
5. The directors of the Participant are responsible for the preparation and fair presentation of the financial information set out in the Return in accordance with the requirements of the *ASIC Market Integrity Rules (Futures Markets – Capital) 2017* (the “Futures Markets *–* Capital Rules”). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial information set out in the Return to ensure that the Return is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.
6. ***Auditor’s Responsibility***
7. Our responsibility is to express an opinion on the financial information set out in the Return based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance, whether the financial information set out in the attached Return, is free from material misstatement.
8. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures of the financial information set out in the Return. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial information set out in the Return whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Participant’s preparation and fair presentation of the financial information set out in the Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Participant’s internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors of the Participant, as well as evaluating the overall presentation of the financial information set out in the Return.
9. The Return has been prepared in accordance with Rule 6.2.1 of the Futures Markets *–* Capital Rules. The Return may not be suitable for another purpose. Our report is intended solely for the Participant and ASIC and should not be distributed to or used by parties other than the Participant and ASIC.
10. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
11. **INDEPENDENCE**
12. In conducting our audit, we have complied with the independence requirements of APES 110: Code of Ethics for Professional Accountants.
13. **AUDITOR’S OPINION**
14. In our opinion, [except for the matters referred to in the qualification below], the Return of the Participant for the Financial Year presents fairly, in all material respects, the financial information of the Participant for the Financial Year as required by ASIC in accordance with the Futures Markets *–* Capital Rules that are relevant to the preparation and presentation of the Return.
15. **QUALIFICATION (IF APPLICABLE)**
16. Name of Audit Firm .......................................................................................................................
17. Director’s/Partner’s Signature ........................................................................................................
18. Name of Director/Partner ...............................................................................................................
19. Address of Audit Firm ...................................................................................................................
20. Date ................................................................................................................................................

Form 5 NTA Return (Ad Hoc, Monthly and Annual)

**Net Tangible Asset Return**

Return Date:

**Return Details**

Participant Type:

Participant Sub-Type:

Return Status:

Version:

Lodgement Date:

Original Lodgement Date:

**Net Tangible Asset Return**

Return Date:

1. **NTA Return Details**

**NTA**

1. **Statement of Net Tangible Assets**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 1. **Note** | 1. **Current Period** | 1. **Prior Period** | 1. **Movement $** | 1. **Movement %** |
| 1. Current Assets | 1. 1 |  |  |  |  |
| 1. *less* Current Liabilities | 1. 2 |  |  |  |  |
| 1. Net Current Assets (working capital) |  |  |  |  |  |
|  | | | | | |
| 1. Non Current Assets | 1. 3 |  |  |  |  |
| 1. *less* Non Current Liabilities | 1. 4 |  |  |  |  |
| 1. Net Assets |  |  |  |  |  |
| 1. Shareholders Equity funded by: | | | | | |
| 1. Equity | 1. 5 |  |  |  |  |
| 1. Reserves & Retained earnings | 1. 6 |  |  |  |  |
| 1. Approved Subordinated Debt | 1. 7 |  |  |  |  |
| 1. Total Shareholder’s Equity |  |  |  |  |  |
| 1. *less* Excluded/Intangible Assets | 1. 3f |  |  |  |  |
| 1. Net Tangible Assets |  |  |  |  |  |
|  | | | | | |
| 1. Contingent Liabilities | 1. 8 |  |  |  |  |
| 1. Lease Commitments | 1. 9 |  |  |  |  |
| 1. Capital Commitments | 1. 10 |  |  |  |  |
| 1. Net Standby Credit Facilities | 1. 11 |  |  |  |  |
| 1. Foreign Exchange Exposure | 1. 12 |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

1. **Current Assets**

**CAS**

1. **Current Assets – Note 1**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 1. **Current Period** | 1. **Prior Period** | 1. **Movement $** | 1. **Movement %** |
| 1. Total Current Assets |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

1. **Receivables**

**CAS - REC**

1. **Current Assets: Receivables – Note 1(a)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 1. **Current Period** | | | 1. **Prior Period** | | | 1. **Movement $** | 1. **Movement %** |
|  | | | | | | | | |
| 1. Futures Clients |  |  | |  |  | | | |
| 1. *less* provision for doubtful debts |  | 1. = |  |  | 1. = |  |  |  |
|  | | | | | | | | |
| 1. Other Clients |  |  | |  |  | | | |
| 1. *less* provision for doubtful debts |  | 1. = |  |  | 1. = |  |  |  |
|  | | | | | | | | |
| 1. Dealers |  |  | |  |  | | | |
| 1. *less* provision for doubtful debts |  | 1. = |  |  | 1. = |  |  |  |
|  | | | | | | | | |
| 1. Other Receivables |  |  | |  |  | | | |
| 1. *less* provision for doubtful debts |  | 1. = |  |  | 1. = |  |  |  |
| 1. **Sub Total** | |  | |  |  | |  |  |

**Net Tangible Asset Return**

Return Date:

1. **Cash**

**CAS - CSH**

1. **Current Assets: Cash – Note 1(b)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 1. **Current Period** | 1. **Prior Period** | 1. **Movement $** | 1. **Movement %** |
| 1. Cash at Bank (general accounts) |  |  |  |  |
| 1. Clients’ Segregated Account at Bank |  |  |  |  |
| 1. Trust Account at Bank |  |  |  |  |
| 1. Cash on Hand |  |  |  |  |
| 1. **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

1. **Deposits**

**CAS - DEP**

1. **Current Assets: Deposits – Note 1(c)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 1. **Current Period** | 1. **Prior Period** | 1. **Movement $** | 1. **Movement %** |
| 1. Deposits with ASX Clear – Client Account[[1]](#footnote-1) |  |  |  |  |
| 1. Deposits with ASX Clear – House Account[[2]](#footnote-2) |  |  |  |  |
| 1. Deposits with ASX Clear (Futures)[[3]](#footnote-3) – Client Account |  |  |  |  |
| 1. Deposits with ASX Clear (Futures)[[4]](#footnote-4) – House Account |  |  |  |  |
| 1. Deposits with ASX Clear Participant[[5]](#footnote-5) |  |  |  |  |
| 1. Deposits with ASX Clear (Futures) Participant(s)[[6]](#footnote-6) – Client |  |  |  |  |
| 1. Deposits with ASX Clear (Futures) Participant(s)[[7]](#footnote-7) – House |  |  |  |  |
| 1. Deposits with ASX Participant[[8]](#footnote-8) |  |  |  |  |
| 1. Deposits with ASX 24 Participant(s)[[9]](#footnote-9) – Client |  |  |  |  |
| 1. Deposits with ASX 24 Participant(s)[[10]](#footnote-10) – House |  |  |  |  |
| 1. Deposits with Overseas Brokers – Client |  |  |  |  |
| 1. Deposits with Overseas Brokers – House |  |  |  |  |
| 1. Client funds invested in accordance with legislation |  |  |  |  |
| 1. Deposits with stock exchange |  |  |  |  |
| 1. Other (provide details[[11]](#footnote-11)) | | | | |
|  |  |  |  |  |
| 1. **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

1. **Company Related**

**CAS - REL**

1. **Current Assets: Related/Associated Company Receivables – Note 1(d)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 1. **Current Period** | 1. **Prior Period** | 1. **Movement $** | 1. **Movement %** |
| 1. Deposits (provide names of related parties) | | | | |
|  |  |  |  |  |
| 1. Loans (maturing within 12 months) (provide names of related parties) | | | | |
|  |  |  |  |  |
| 1. Receivables (provide names of related parties) | | | | |
|  |  |  |  |  |
| 1. Other (provide details) | | | | |
|  |  |  |  |  |
| 1. **Sub Total** |  |  |  |  |

1. **Net Tangible Asset Return**
2. Return Date:
3. **Other Current Assets**

**CAS - OTH**

1. **Current Assets: Other – Note 1(e)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 1. **Current Period** | 1. **Prior Period** | 1. **Movement $** | 1. **Movement %** |
| 1. Listed Securities (at stated value) | | | | |
| 1. At market value |  |  |  |  |
| 1. At cost value |  |  |  |  |
| 1. At other value (provide details) | | | | |
|  |  |  |  |  |
| 1. Investment in subsidiaries |  |  |  |  |
| 1. Investment in associated Companies |  |  |  |  |
| 1. Bills of Exchange |  |  |  |  |
| 1. Government & semi-Government Securities |  |  |  |  |
| 1. Prepayments |  |  |  |  |
| 1. Loans to directors |  |  |  |  |
| 1. Other (provide details) | | | | |
|  |  |  |  |  |
| 1. **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

1. **Current Liabilities**

**CLB**

1. **Current Liabilities: Total – Note 2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | 1. **Current Period** | 1. **Prior Period** | 1. **Movement $** | 1. **Movement %** |
| 1. Total Current Liabilities |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Section Name**

**CLB - TOP**

**Current Liabilities: Trade & other Payables – Note 2(a)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Futures Clients – External |  |  |  |  |
| Futures Clients – Related/Associated |  |  |  |  |
| Other Clients |  |  |  |  |
| Dealers |  |  |  |  |
| Lease Liability |  |  |  |  |
| Sundry Payables |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Short Term Borrowings**

**CLB - STB**

**Current Liabilities: Short Term Borrowings – Note 2(b)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Bank Overdraft (provide lender names) | | | | |
|  |  |  |  |  |
| Bank Loans (provide lender names) | | | | |
|  |  |  |  |  |
| At call (provide lender names) | | | | |
|  |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Related / Associated Company Payables**

**CLB - REL**

**Current Liabilities: Related/Associated Company Payables – Note 2(c)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Loans (due within 12 months) (provide names of related parties) | | | | |
|  |  |  |  |  |
| Payables (provide names of related parties) | | | | |
|  |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Other Current Liabilities**

**CLB - OTH**

**Current Liabilities: Other – Note 2(d)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Provision for Income Tax |  |  |  |  |
| Provision for Dividend |  |  |  |  |
| Provision for Annual Leave |  |  |  |  |
| Provision for long Service Leave |  |  |  |  |
| Sundry Provisions |  |  |  |  |
| Sundry Accruals |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Non Current Assets**

**NCA**

**Non-Current Assets: Total – Note 3**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Total Non-Current Assets |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Property, Plant & Equipment**

**NCA - PPE**

**Non-Current Assets: Property, Plant & Equipment – Note 3(a)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Current Period** | | | **Prior Period** | | | **Movement $** | **Movement %** |
| Land and Buildings – at fair value / cost |  |  | |  |  | | | |
| *less* accumulated depreciation |  | **=** |  |  | **=** |  |  |  |
|  | | | | | | | | |
| Leasehold Improvement – at fair value / cost |  |  | |  |  | | | |
| *less* accumulated depreciation |  | **=** |  |  | **=** |  |  |  |
|  | | | | | | | | |
| Plant, vehicles, fixtures & fittings |  |  | |  |  | | | |
| *less* accumulated depreciation |  | **=** |  |  | **=** |  |  |  |
| Other (provide details) | | | | | | | | |
|  |  | | |  | | |  |  |
| **Sub Total** |  | | |  | | |  |  |

**Net Tangible Asset Return**

Return Date:

**Financial Assets**

**NCA-FAS**

**Non-Current Assets: Financial Assets – Note 3(b)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Government & semi-Government Securities |  |  |  |  |
| Listed Securities (at stated value) | | | | |
| At market value |  |  |  |  |
| At cost value |  |  |  |  |
| At other value (provide details) | | | | |
|  |  |  |  |  |
| Investment in subsidiaries |  |  |  |  |
| Investment in associated Companies |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Loans & Deposits**

**NCA-LAD**

**Non-Current Assets: Loans & Deposits – Note 3(c)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Due between 1–2 years (provide names of parties loan/deposit held with) | | | | |
|  |  |  |  |  |
| Due after 2 years (provide names of parties loan/deposit held with) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Related / Associated company Receivables**

**NCA-REL**

**Non-Current Assets: Related/Associated Company Receivables – Note 3(d)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Deposits (provide names of related parties) | | | | |
|  |  |  |  |  |
| Loans (provide names of related parties) | | | | |
|  |  |  |  |  |
| Receivables (provide names of related parties) | | | | |
|  |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Other Non Current Assets**

**NCA-OTH**

**Non-Current Assets: Other – Note 3(e)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Prepayments |  |  |  |  |
| Loans to Directors |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Excluded / Intangible Assets**

**NCA-EIA**

**Non-Current Assets: Excluded/Intangible Assets – Note 3(f)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Formation Costs |  |  |  |  |
| Goodwill |  |  |  |  |
| Patents, Trademarks & Preliminary Expenses |  |  |  |  |
| Deferred Tax Assets |  |  |  |  |
| Participant Rights / Access to Membership to: | | | | |
| ASX 24[[12]](#footnote-12) |  |  |  |  |
| ASX[[13]](#footnote-13) |  |  |  |  |
| ASX Clear (Futures)[[14]](#footnote-14) |  |  |  |  |
| ASX Clear[[15]](#footnote-15) |  |  |  |  |
| Other Exchanges / Clearing Houses (provide details) | | | | |
|  |  |  |  |  |
| Unlisted Securities (provide details) | | | | |
|  |  |  |  |  |
| ASX Clear Participant[[16]](#footnote-16) commitment |  |  |  |  |
| ASX Clear (Futures) Participant[[17]](#footnote-17) commitment (cash only) |  |  |  |  |
| Other commitments (provide details[[18]](#footnote-18)) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Non Current Liabilities**

**NCL**

**Non-Current Liabilities – Note 4**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Total Non-Current Liabilities |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Long Term Borrowings**

**NCL-LTB**

**Non-Current Liabilities: Long Term Borrowings – Note 4(a)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Bank Loans (provide names of lenders) | | | | |
|  |  |  |  |  |
| Other Loans (provide names of lenders) | | | | |
|  |  |  |  |  |
| Subordinated Loans (provide names of lenders) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Related/Associated Company Payables**

**NCL-REL**

**Non-Current Liabilities: Related/Associated Company Payables – Note 4(b)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Loans (provide names of related parties) | | | | |
|  |  |  |  |  |
| Payables (provide names of related parties) | | | | |
|  |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Other Non Current Liabilities**

**NCL-OTH**

**Non-Current Liabilities: Other – Note 4(c)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Provision for Income Tax |  |  |  |  |
| Provision for Long Service Leave |  |  |  |  |
| Provision for Dividend |  |  |  |  |
| Deferred Taxation Liability |  |  |  |  |
| Lease Liability |  |  |  |  |
| Other Payables |  |  |  |  |
| Other Accruals & Sundry Provisions |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Equity**

**EQY**

**Equity – Note 5**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Voting Shares |  |  |  |  |
| Non-Voting Shares |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **TOTAL** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Reserves & Retained Earnings**

**RRE**

**Reserves & Retained Earnings – Note 6**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Accumulated Profits / (Losses) at beginning of month |  |  |  |  |
| Profit / (Loss) from Futures Operations for the month |  |  |  |  |
| Profit / (Loss) from Rest of Operations for the month |  |  |  |  |
| Accumulated Profits / (Losses) at end of month |  |  |  |  |
| Adjustment to Retained Earnings – Increases (provide details) | | | | |
|  |  |  |  |  |
| Adjustment to Retained Earnings – Decreases (provide details) | | | | |
|  |  |  |  |  |
| Other Revenue Reserves |  |  |  |  |
| Capital Reserves |  |  |  |  |
| Dividend |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **Total** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Approved Subordinated Debt**

**ASO**

**Approved Subordinated Debt – Note 7**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Lender** | **Maturity** | **Facility Limit** | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| **Total** | | |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Contingent Liabilities**

**CGL**

**Contingent Liabilities – Note 8**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Guarantees (provide details) | | | | |
|  |  |  |  |  |
| Other (provide details) | | | | |
|  |  |  |  |  |
| **TOTAL** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Lease Commitments**

**LCM**

**Lease Commitments – Note 9**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Operating Leases (provide details) | | | | |
|  |  |  |  |  |
| **TOTAL** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**CEC – Capital Expenditure Commitments**

**CEC**

**Capital Expenditure Commitments – Note 10**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
|  |  |  |  |  |
| **TOTAL** |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Standby Credit Facilities**

**SCF**

**Standby Credit Facilities – Note 11**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | | **Limit Amount** | |
| **Type** | **Provider/Participant Name** | **Terms & Availability** | **Current Period** | **Prior Period** |
| Granted in favour of the Participant: | | | | |
|  |  |  |  |  |
| **Sub Total** | | |  |  |
| Granted by the Participant in favour of other: | | | | |
|  |  |  |  |  |
| **Sub Total** | | |  |  |
| **Total** | | |  |  |

**Net Tangible Asset Return**

Return Date:

**Foreign Exchange Exposure**

**FEE**

**Foreign Exchange Exposure – Note 12**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Net Gain/Loss |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Receivables Analysis**

**RAS**

**Receivables Analysis – Attachment A**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Amounts Owed by** | **Current** | **30 Days** | **60 Days** | **90 Days+** | **Total Outstanding** |
| Future Clients |  |  |  |  |  |
| Other Clients |  |  |  |  |  |
| Dealers |  |  |  |  |  |
| Other Receivables |  |  |  |  |  |
| *Less* Provision for Doubtful Debt |  |  |  |  |  |
| Sub Total |  |  |  |  |  |
| Ageing Analysis % |  |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Directors**

**DIR**

**Directors – Attachment B**

|  |  |
| --- | --- |
| **Current Period** | **Prior Period** |
| **Board Directors (Full Name)** | |
|  |  |
|  |  |
| **Company Secretary (Full Name)** | |
|  |  |
| **CEO (Full Name)** | |
|  |  |

**Net Tangible Asset Return**

Return Date:

**Shareholders**

**SHA**

**Shareholders – Attachment C**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Voting** |  | | | | |
| **Class of Shares** | **Value per Share** | **Shareholder Name** | **Number of Shares** | **Current Period** | **Prior Period** |
|  |  |  |  |  |  |
| **Voting Total** | | |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Non-Voting** |  | | | | |
| **Class of Shares** | **Value per Share** | **Shareholder Name** | **Number of Shares** | **Current Period** | **Prior Period** |
|  |  |  |  |  |  |
| **Non-Voting Total** | | |  |  |  |
| **Total Contributed Equity** | | |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Related/Associated Company Receivables**

**REL**

**Related/Associated Company Receivables – Attachment D**

|  |  |  |  |
| --- | --- | --- | --- |
| **Current Assets** | | | |
| **Name of Related/Associated Company** | **Evidence Provided** | **Current Period** | **Prior Period** |
|  |  |  |  |
| **Sub Total** | |  |  |
| **Non-Current Assets** | | | |
|  |  |  |  |
| **Sub Total** | |  |  |
| **Total** | |  |  |

**Net Tangible Asset Return**

Return Date:

**Net Liquid Assets**

**NLA**

**Statement of Net Liquid Assets – Attachment E**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Note** | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Liquid Assets | | | | | |
| Cash at Bank and on Hand |  |  |  |  |  |
| Deposits with ASX Clear (Futures)[[19]](#footnote-19) |  |  |  |  |  |
| Deposits with ASX Clear[[20]](#footnote-20) |  |  |  |  |  |
| Deposits with other Participants |  |  |  |  |  |
| Investments with authorised Institutions (24 hour call or better) |  |  |  |  |  |
| Other Investments (24 hour call or better) |  |  |  |  |  |
| Deposits with a Stock Exchange |  |  |  |  |  |
| Government & Semi-Government Securities |  |  |  |  |  |
| Bank Accepted Bills |  |  |  |  |  |
| Listed Securities |  |  |  |  |  |
| Other (provide details | | | | | |
|  |  |  |  |  |  |
| **Total Liquid Assets** |  |  |  |  |  |
| Liquid Liability | | | | | |
| Other Clients |  |  |  |  |  |
| Other Creditors – at call |  |  |  |  |  |
| Client Credit Margins (if mark to market not used) |  |  |  |  |  |
| Loans & Deposits – at call |  |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Bank Overdraft |  |  |  |  |  |
| Other (provide details) | | | | | |
|  |  |  |  |  |  |
| **Total Liquid Liabilities** |  |  |  |  |  |
| **Current Net Liquid Assets** |  |  |  |  |  |

**Net Tangible Asset Return**

Return Date:

**Secured Creditors**

**SEC**

**Statement of Secured Creditors – Attachment F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Note** | **Nature & Extent of Security** | **Terms** | **Granted in favour of** | **Current Period** | **Prior Period** |
| Current Liabilities |  |  |  |  |  |  |
| Bank Overdraft |  |  |  |  |  |  |
| Bank Loans |  |  |  |  |  |  |
| Loans & Deposits |  |  |  |  |  |  |
| Related/Associated Company Payables |  |  |  |  |  |  |
| Other (Provide details) | | | | | | |
|  |  |  |  |  |  |  |
| **Total Current Liabilities** | | | | |  |  |
| Non-Current Liabilities | | | | | | |
| Bank Overdraft |  |  |  |  |  |  |
| Bank Loans |  |  |  |  |  |  |
| Loans & Deposits |  |  |  |  |  |  |
| Related/Associated Company Payables |  |  |  |  |  |  |
| Other (provide details) | | | | | | |
|  |  |  |  |  |  |  |
| **Total Non-Current Liabilities** | | | | |  |  |
| **Total Secured Creditors** | | | | |  |  |

Form 7 Summary NTA Return

Return Date:

**Return Details**

Participant Type:

Participant Sub-Type:

Return Status:

Version:

Lodgement Date:

Original Lodgement Date:

**Summary NTA Return**

Return Date:

1. **NTA Return Details**

**NTA**

1. **Statement of Net Tangible Assets**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 1. **Note** | 1. **Current Period** | 1. **Prior Period** | 1. **Movement $** | 1. **Movement %** |
| 1. Current Assets | 1. 1 |  |  |  |  |
| 1. *less* Current Liabilities | 1. 2 |  |  |  |  |
| 1. Net Current Assets (working capital) |  |  |  |  |  |
|  | | | | | |
| 1. Non Current Assets | 1. 3 |  |  |  |  |
| 1. *less* Non Current Liabilities | 1. 4 |  |  |  |  |
| 1. Net Assets |  |  |  |  |  |
| 1. Shareholders Equity funded by: | | | | | |
| 1. Equity | 1. 5 |  |  |  |  |
| 1. Reserves & Retained earnings | 1. 6 |  |  |  |  |
| 1. Approved Subordinated Debt | 1. 7 |  |  |  |  |
| 1. Total Shareholder’s Equity |  |  |  |  |  |
| 1. *less* Excluded/Intangible Assets | 1. 3f |  |  |  |  |
| 1. Net Tangible Assets |  |  |  |  |  |
|  | | | | | |
| 1. Contingent Liabilities | 1. 8 |  |  |  |  |
| 1. Lease Commitments | 1. 9 |  |  |  |  |
| 1. Capital Commitments | 1. 10 |  |  |  |  |
| 1. Net Standby Credit Facilities | 1. 11 |  |  |  |  |
| 1. Foreign Exchange Exposure | 1. 12 |  |  |  |  |

1. **Summary NTA Return**

Return Date:

**Non Current Assets**

**NCA**

**Non-Current Assets: Total – Note 3**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Total Non-Current Assets |  |  |  |  |

**Summary NTA Return**

Return Date:

**Excluded / Intangible Assets**

**NCA-EIA**

**Non-Current Assets: Excluded/Intangible Assets – Note 3(f)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Formation Costs |  |  |  |  |
| Goodwill |  |  |  |  |
| Patents, Trademarks & Preliminary Expenses |  |  |  |  |
| Deferred Tax Assets |  |  |  |  |
| Participant Rights / Access to Membership to: | | | | |
| ASX 24[[21]](#footnote-21) |  |  |  |  |
| ASX[[22]](#footnote-22) |  |  |  |  |
| ASX Clear (Futures)[[23]](#footnote-23) |  |  |  |  |
| ASX Clear[[24]](#footnote-24) |  |  |  |  |
| Other Exchanges / Clearing Houses (provide details) | | | | |
|  |  |  |  |  |
| Unlisted Securities (provide details) | | | | |
|  |  |  |  |  |
| ASX Clear Participant commitment |  |  |  |  |
| ASX Clear (Futures) Participant commitment (cash only) |  |  |  |  |
|  | | | | |
| Other commitments (provide details) |  |  |  |  |
| **Sub Total** |  |  |  |  |

**Summary NTA Return**

Return Date:

**Reserves & Retained Earnings**

**RRE**

**Reserves & Retained Earnings – Note 6**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Current Period** | **Prior Period** | **Movement $** | **Movement %** |
| Accumulated Profits / (Losses) at beginning of month |  |  |  |  |
| Profit / (Loss) from Futures Operations for the month |  |  |  |  |
| Profit / (Loss) from Rest of Operations for the month |  |  |  |  |
| Accumulated Profits / (Losses) at end of month |  |  |  |  |
| Adjustment to Retained Earnings – Increases (provide details) | | | | |
|  |  |  |  |  |
| Adjustment to Retained Earnings – Decreases (provide details) | | | | |
|  |  |  |  |  |
| Other Revenue Reserves |  |  |  |  |
| Capital Reserves |  |  |  |  |
| Dividend |  |  |  |  |
| Other (Provide details) | | | | |
|  |  |  |  |  |
| **Total** |  |  |  |  |

1. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-1)
2. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-2)
3. For Trading Participants of only the FEX Market, replace with “Deposits with the clearing and settlement facility for the FEX Market" [↑](#footnote-ref-3)
4. For Trading Participants of only the FEX Market, replace with “Deposits with the clearing and settlement facility for the FEX Market” [↑](#footnote-ref-4)
5. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-5)
6. For Trading Participants of only the FEX Market, replace with “Deposits with Clearing Participants of the FEX Market” [↑](#footnote-ref-6)
7. For Trading Participants of only the FEX Market, replace with “Deposits with Clearing Participants of the FEX Market” [↑](#footnote-ref-7)
8. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-8)
9. For Trading Participants of only the FEX Market, replace with “Deposits with FEX Market Participant(s)” [↑](#footnote-ref-9)
10. For Trading Participants of only the FEX Market, replace with “Deposits with FEX Market Participant(s)” [↑](#footnote-ref-10)
11. For Trading Participants of both the ASX 24 Market and the FEX Market, provide the information required of ASX 24 Trading Participants in the relevant line items and the information required of Trading Participants of only the FEX Market (referred to in footnotes 3–4, 6–7, and 9–10) in the details for the line item “Other” [↑](#footnote-ref-11)
12. For Trading Participants of only the FEX Market, omit this reference, substitute “FEX” [↑](#footnote-ref-12)
13. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-13)
14. For Trading Participants of only the FEX Market, omit this reference, substitute “the clearing and settlement facility for the FEX Market” [↑](#footnote-ref-14)
15. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-15)
16. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-16)
17. For Trading Participants of only the FEX Market, omit this reference, substitute “Participants of the clearing and settlement facility for the FEX Market” [↑](#footnote-ref-17)
18. For Trading Participants of both the ASX 24 Market and the FEX Market, provide the information required of ASX 24 Trading Participants in the relevant line items and the information required of Trading Participants of only the FEX Market (referred to in footnotes 14 and 17) in the details for the line item “Other commitments” [↑](#footnote-ref-18)
19. For Trading Participants of only the FEX Market, omit this reference, substitute “Deposits with the clearing and settlement facility for the FEX Market” [↑](#footnote-ref-19)
20. For the FEX Market, omit this line item [↑](#footnote-ref-20)
21. For Trading Participants of only the FEX Market, omit this reference, substitute “FEX” [↑](#footnote-ref-21)
22. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-22)
23. For Trading Participants of only the FEX Market, omit this reference, substitute “the clearing and settlement facility for the FEX Market” [↑](#footnote-ref-23)
24. For Trading Participants of only the FEX Market, omit this line item [↑](#footnote-ref-24)