

## **AMIN, MUDASSAR & CO.**

### **Information required for Net Capital Balance (NCB) certificate.**

- 1 Trial Balance from 1-Jul-2013 to 31-Dec-2013. in excel format
- 2 Trial Balance from 18-Dec-2013 to 31-Dec-2013 in excel format. *[Ref 2.3]*
- 3 Trial Balance from 2-Dec-2013 to 31-Dec-2013 in excel format. *[Ref 6.1]*
- 4 CDC Statement as on 2-Jan-14 (reflecting settlement of transaction done on 31-Dec-13)
- 5 Investment account ledger showing security holdings.
- 6 Draft financial statements accounts as on 31-Dec-2013
- 7 Grouping for draft financial statements
- 8 Bank Statements of all banks of house account *[Ref 1.5]*
- 9 Bank Statements of all banks pertaining to clients (Client wise breakup) *[Ref 1.5]*
- 10 Amount of Markup, Penalty, Late Payment charges in trade receivables during 17-Dec-2013 to 31-Dec-2013 *[Ref 2.1]*
- 11 Amount of Margin with Stock Exchange and National Clearing Company of Pakistan Limited (NCCPL) *[Ref 1.1]*
- 12 Amount of Basic deposit with Stock Exchange and NCCPL *[Ref 1.2]*
- 13 Amount of Base Minimum Capital with Stock Exchange *[Ref 1.3]*
- 14 Amount of TDR not under lien and maturity under one year. *[Ref 1.4]*
- 15 Amount receivable against NCCPL for unsettled trade *[Ref 2.2]*
- 16 Amount of Commission receivable *[Ref 2.8(4)]*
- 17 Any trading activity in Margin Trading System (MTS), Margin Financing (MF), Securities Lending and Borrowing (SLB) *[Ref 2.3]*
- 18 Any amount receivable other than Brokerage business *[Ref 2.7]*
- 19 Client security holdings if payment of respective securities have been outstanding since 17-Dec-2013 or earlier. *[Ref 4.1]*
- 20 Amount of Pakistan Investment Bonds and Federal Investment Bonds *[Ref 5.1]*
- 21 Amount of trade payable and receivable relating to PMEX *[Ref 2.4 & 6.1]*
- 22 Directors' loan ledger from 1-Jan-2013 to 31-Dec-2013 *[Ref 7.1]*
- 23 Securities appearing under Repo and Reverse Repo agreements *[Ref 2.10]*

*Reference relates to "Clarification/ guidelines in respect of third schedule of securities and exchange rules 1971"*

*dated July 3, 2013 issued by SECP*

**CALCULATION OF NET CAPITAL BALANCE FOR THE PURPOSES OF**  
**RULE 2(d) OF SECURITIES AND EXCHANGE RULES, 1971**  
**AS AT JAN 31, 2017**

<b><u>PARTICULARS</u></b>	<b>Rupees</b>	<b>Rupees</b>	<b>Rupees</b>
<b><u>A: CURRENT ASSETS</u></b>			23,848,263
<b>Cash in hand and Bank Balance</b>			
Cash deposited as margin with:			
Pakistan Stock Exchange	-		
Central Depository Company of Pakistan	-		
National Clearing Company of Pakistan	-	-	
Clients' Bank Account Balance			
Pertaining to Brokerage House	62,823		
Pertaining to Clients	11,147,131	11,209,954	
Cash in hand	91,334	91,334	
Total		11,301,288	
<b><u>Trade Receivable</u></b>			
Receivables from NCCPL	228,512	228,512	
Receivables from Client			
Total Balance	3,387,593		
Less: Outstanding for More than 14 days	291,537		
		3,096,056	
Total		3,324,568	
<b><u>Investment in listed Securities</u></b>			
<b><u>in the name of Broker</u></b>			
Securities Appearing and Owned by Brokerage House	10,849,891	9,222,407	
Less: 15% adjustment	1,627,484		
	9,222,407		
<b><u>Securities purchased for clients</u></b>			
Receivables from client			
After Expiry of 14 days	-	-	
Total		9,222,407	
<b><u>B: CURRENT LIABILITIES</u></b>			12,075,082
<b><u>Trade Payables</u></b>			
Overdue Payables	11,719,382		
Less: Overdue for More than 30 Days	3,451,153		
<b><u>Other Liabilities</u></b>		8,268,229	
<b><u>Payable to NCSS</u></b>	-		
Trade Payables Overdue for more than 30 days	3,451,153		
Short term borrowings	150,700		
Accruals of Current Liabilities	205,000	3,806,853	
Total		12,075,082	
<b>NET CAPITAL (A-B)</b>			<b>11,773,181</b>