

G.N. 3131

SECURITIES AND FUTURES ORDINANCE (Chapter 571) (the 'SFO')
(Notice under section 402)

**NOTICE SPECIFYING THE FORM OF THE RETURN TO BE SUBMITTED UNDER
SECTION 3 OF THE SECURITIES AND FUTURES (ACCOUNT AND AUDIT) RULES
(Chapter 571P) (THE 'AAR')**

Notice is hereby given that pursuant to section 402 of the SFO, the Securities and Futures Commission (the 'Commission') specifies that, with effect from 1 December 2023, the form attached shall be used for the purpose of submitting an analysis of client assets as at the end of the financial year for an associated entity of an intermediary to the Commission required under section 3 of the AAR in respect of any period ending on or after 1 December 2023 and supersede 'Analysis of Client Assets for Associated Entity' specified in the notices gazetted on 26 February 2003 (G.N. (S.) 25 of 2003 and G.N. 1416) for the same purpose.

25 May 2023

Keith CHOY
*Interim Head, Intermediaries
Securities and Futures Commission*



Form

(Made for the purposes of compliance with the requirements of section 156(1)(a) of the Securities and Futures Ordinance (Cap. 571) as amplified in section 3(3) of the Securities and Futures (Accounts and Audit) Rules (Cap. 571P) and Section 53ZSC(1)(a) of the Anti-Money Laundering and Counter-Terrorist Financing Ordinance (Cap. 615) (“AMLO”) as amplified in Section 3(b) of Schedule 3F of the AMLO)

Analysis of Client Assets for Associated Entity

**Table 1 Analysis of client securities and client virtual assets
as of the date of financial year-end _____**

(This part is applicable to associated entities of licensed corporations, registered institutions and corporations licensed under section 53ZRK of the AMLO to provide a virtual asset service (“Licensed Provider”))

	Market value (HK\$'000)
<u>Analysis of client securities and client virtual assets</u>	
Client securities	
Deposited in accounts held in Central Clearing and Settlement System (“CCASS”) (A)	
Deposited in safe custody with authorized financial institutions (B)	
Deposited in safe custody with licensed corporations (C)	
Held in the office premises of the intermediary or associated entity (D)	
Held in other locations (E) (Note 1)	
Total client securities (F) = (A) + (B) + (C) + (D) + (E)	
Client virtual assets	
Deposited in hot wallets (G)	
Deposited in cold wallets (H)	
Others (I) (Note 2)	
Total client virtual assets (J) = (G) + (H) + (I)	

Note 1: Please specify in the space below the locations of the client securities and purposes of the dispositions.
Note 2: Please specify in the space below the locations of the client virtual assets.



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Table 2 Analysis of client money as of the date of financial year-end _____

(This part is only applicable to associated entities of licensed corporations and Licensed Provider)

	<u>(HK\$'000)</u>
Analysis of client money	
Amounts held in segregated account maintained with authorized financial institution (K)	
Amounts held in segregated account maintained with other person approved by the Commission under the Securities and Futures (Client Money) Rules (L)	
Amounts held with approved banks incorporated outside Hong Kong (M)	
Others (N) (Note 3)	
Total (O) = (K) + (L) + (M) + (N)	

Note 3: Please specify in the space below the locations of the client money.