

ANNEXURE 4

ANNEXURE 4.4.3-1

PRO FORMA AUDITOR'S REPORT ON FINANCIAL INFORMATION

Pro Forma Auditor's Report on Financial Information – ASX Clear Participants

GENERAL INSTRUCTIONS

WHO SHOULD USE THIS REPORT?

This report is to be used by all ASX Clear Participants other than a Participant that is subject to the Other Capital Regime.

AUDIT QUALIFICATION

If an audit firm considers it necessary to “qualify” the pro forma auditor’s report provided by ASX Clear, it should include a comment in the Auditor’s Opinion section to explain the reason for this.

WHAT IF THE PARTICIPANT IS “INACTIVE”?

As the financial records and capital rules do not differentiate between an “active” and “inactive” Participant, all Participants are required to satisfy the reporting requirements set out in the pro forma auditor’s report for the capital regime applicable to them.

DUE DATE FOR LODGEMENT

The auditor’s report must be lodged within three months of the Participant’s financial year end.

FOREIGN PARTICIPANTS

Foreign Participants can choose to have their return audited according to Australian auditing standards and code of ethics or auditing standards and code of ethics of their home jurisdiction. Notwithstanding this selection, ASX Clear reserves the right to require an auditor to provide a report based on the Australian auditing standards and/or code of ethics.

KEY

The following key applies throughout this document.

- * where the Participant is a body corporate incorporated or resident outside Australia operating a branch in Australia, the following words may be inserted – “Australian branch”.
- ** delete as applicable.

Note:

Where it may be necessary to make a deletion, the words to be deleted have been highlighted in bold and as noted above are followed by two asterisks (i.e. **).

Any other deletions, amendments or omissions other than those listed above will deem the auditor's report as incorrect or incomplete.

If a Participant lodges an incorrect or incomplete auditor's report a revised report will be required to be re-lodged, and a late fee may be imposed if the requirements set out above are not satisfied.

ASX CONTACTS

If you have a question on the preparation of the auditor's report, ASX Counterparty Risk Assessment can be contacted via the following email address:

Email: CRAteam@asx.com.au

To: The **Directors**, [Participant_name];

AUDITOR'S REPORT ON THE RETURN

We have audited the financial information set out in the attached.

Instruction: Only one of the following two paragraphs will apply. Hence the paragraph that does not apply should be deleted.

Annual Audited Return, excluding the:

- Directors' Statement Relating to Accounts of a Participant and
- financial information set out in the:
 - "Prior" columns of the Income Statement (ICS) section;
 - "Current Assets (prior)", "Non Current Assets (prior)", "Current Liabilities (prior)", "Non Current Liabilities (prior)", "Equity (prior)" and "Reserves (prior)" columns of the Balance Sheet (BAL) section; and
 - "Prior Return" columns of the Core Capital, Liquid Capital Calculation, Liquid Margin Calculation and Ratio of Liquid Capital to Total Risk Requirement (CAP – CC, LQC, LM) section,

(the "Return") of [Participant_name]* ("the Participant") for the [period] ended [date].**

or

Audited NTA Return, excluding the Directors' Statement Relating to Accounts of a Participant and financial information set out in the "Prior Period", "Movement \$" and "Movement %" columns - (the "Return") of [Participant_name]* ("the Participant") for the [period] ended [date].**

The Responsibility of the Directors for the Return

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 **ASX Clear Pty Ltd ("ASX Clear") Operating 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.

Auditor's Responsibility

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/[insert auditing standards applicable to Participant's home jurisdiction]**. These 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.

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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENCE

In conducting our audit, we have complied with the independence requirements of **APES 110: Code of Ethics for Professional Accountants/[insert relevant code of conduct legislation applicable to Participant's home jurisdiction]****.

BASIS FOR QUALIFIED OPINION (IF APPLICABLE)

[QUALIFIED] AUDITOR'S OPINION

In our opinion, **[except for the matters referred to in the qualification below]**, the Return of **[Participant_name]** for the **[period]** ended **[date]** presents fairly, in all material respects, the financial information of the Participant for the **[period]** ended **[date]** as required by **ASX Clear in accordance with the ASX Clear Operating Rules** that are relevant to the preparation and presentation of the Return.

BASIS OF PREPARATION AND RESTRICTION ON DISTRIBUTION AND USE

Without modifying our opinion, we draw attention to the basis of preparation of the Return. The Return has been:

Instruction: Only one of the following two paragraphs in bold will apply. Hence the other paragraph that does not apply should be deleted.

prepared in accordance with ASX Clear Operating Rules 4.4, 4.5 and S1.3.1 as the Participant is complying with the Risk Based Capital Requirements,**

or

prepared in accordance with ASX Clear Operating Rules 4.4, 4.5 and S2.6.2 as the Participant is complying with the NTA Requirements **.

This report has been prepared for the Participant in order to meet its obligations to lodge this report with **ASX Clear**. We disclaim any assumption of responsibility for reliance on this report to any person other than the Participant and **ASX Clear** or for any purpose other than that for which it was prepared.

Dated this day of

Audit Firm "Signature"

Name of Audit Firm.....

Address of Audit Firm.....

Partner's Signature.....

Name of Partner.....

If an auditor is not satisfied as to any matter a qualified audit opinion should be expressed.

Introduced 30/06/05 Amended 30/06/06, 01/10/07, 08/02/08, 24/06/10, 01/08/10, 24/12/10, 01/12/11, 09/11/12

ANNEXURE 4.4.3-2 – [DELETED]

ATTESTATION BY DIRECTORS¹/ RESPONSIBLE EXECUTIVES² TO ASX and/or ASX Clear KEY RISKS AND INTERNAL SYSTEMS

Introduced 30/06/05 Amended 14/02/06, 30/06/06, 01/08/10, 24/12/10, 01/12/11, 07/06/13 Deleted 15/06/15

ANNEXURE 4.5.4 – [DELETED]

Introduced 30/06/05 Amended 30/06/06, 20/07/07, 01/10/07 Deleted 15/02/10

ANNEXURE 4.23.5

RECONCILIATION OF CLIENT FUNDS AS AT _____

PARTICIPANT NAME _____

	<u>Date</u> \$	<u>Prior Day</u> \$
CLIENT MONIES (Liabilities)		
Total Futures Client Monies	<input type="text"/>	<input type="text"/>
Less: Associated/Related Company Monies	<input type="text"/>	<input type="text"/>
Director/Employee Monies	<input type="text"/>	<input type="text"/>
Total Third Party Client Monies (1)	<input type="text"/>	<input type="text"/>
DEPOSITS (Assets)		
Clients' Segregated Account at Bank	<input type="text"/>	<input type="text"/>
Deposits with ASX Clear Client Account	<input type="text"/>	<input type="text"/>
Deposits with ASX Clear (Futures) Client Account	<input type="text"/>	<input type="text"/>
Deposits with ASX Clear Futures Clearing Participant	<input type="text"/>	<input type="text"/>
Deposits with ASX Clear (Futures) Participant	<input type="text"/>	<input type="text"/>
Deposits with a ASX Market Participant	<input type="text"/>	<input type="text"/>
Deposits with an Australian Securities Exchange Limited Participant	<input type="text"/>	<input type="text"/>
Deposits with an Overseas Broker	<input type="text"/>	<input type="text"/>
Funds invested in accordance with Section 1209(5) of the Corporations Act	<input type="text"/>	<input type="text"/>
Total Deposits (2)	<input type="text"/>	<input type="text"/>
Difference [(1) less (2)]	<input type="text"/>	<input type="text"/>

Explanation of difference:

Explanation of material movement:

(where movement in Total Futures Client Monies is greater than 20% from prior day an explanation must be provided)

The signature below evidences that the person believes, and has no reason not to believe, that the reconciliation is accurate in all respects.

Name

Signature

Date:

Introduced 06/10/09 Amended 15/06/15, 23/07/18

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