

NAME OF FORM: INCOME AND EXPENDITURE SEC-MMRF02

REFERENCE NUMBER	AREA/ITEM	INSTRUCTIONS
	INCOME AND EXPENDITURE FORM	This form captures information on the income and expenditure of the Reporting Entity. For a CIS issuing different classes of units, a separate Income Statement must be completed and submitted for each class. Unless otherwise stated all amounts are to be expressed in TTD.
20001	Brokerage and Commission	State the total revenue derived from arranging and/or executing transactions between buyers and sellers, or on the account of a buyer or seller.
2002	Underwriting fees	State the total revenue derived from underwriting activities.
2003	Corporate Finance fees	State the total revenue derived from providing services to clients such as: <ul style="list-style-type: none"> • Funding Arrangements • Capital structuring • Management consultations
2004	Trustee and custodian fees	State the total revenue derived by a Reporting entity when it acts as a Trustee, Custodian or Administrator for its clients.
2005	Profit or loss from trading	State the total profit/Loss on disposal of own-book securities.
2006	Net increase in value of securities	State the net unrealised gains from changes in the market value of own-book securities, where such gains are recognised in the income statement.
2007	Net gain on foreign currency translation	State the net gain on foreign currency translations.
2101	Portfolio management	State the total revenue derived from managing a portfolio of assets on behalf of clients, on a discretionary or non-discretionary basis. For the purposes of this form, portfolio assets includes clients' assets, securities and cash.
2102	Incentive or performance fees	State the total revenue received from achieving or exceeding performance related targets established by clients.
2103	Transaction fees	State the total revenue derived from conducting non-brokerage transactions on behalf of clients.
211	Interest Income	State the total income (collected and accrued) derived from interest earning assets.
212	Dividend Income	State the total income from holdings of equities (listed and unlisted).
213	Dividends Income Subsidiary and Affiliates	State the total income from holdings of equities (listed and unlisted) from Subsidiary and Affiliates.

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214	Other Income	State the total revenue derived from any other area of the Reporting entity's activities. A breakdown of this amount must be included in the corresponding Notes section.
2201	Staff Related Expenses	State the total value of all compensation and supplementary benefits of all full time and part-time officers and employees. In addition to any other benefits, this value must include the following: <ul style="list-style-type: none"> • Basic salaries and wages; • Bonuses; • National Insurance contributions; • Employer pension contributions; • Employer life and health contributions; and • Any other compensation paid to employees.
2202	Brokerage and commission paid	State the total fees paid to other broker-dealers when a Reporting entity manages, or executes transactions for, its portfolio of own-book securities.
2203	Net decrease in value of securities	State the net unrealised losses from changes in the market value of the Reporting entity's own-book securities, where such losses are recognised in the income statement.
2204	Impairment loss	State the total value of the write-down of assets that are valued below the stated market price.
2205	Interest expense paid (non-repo)	State the total value of all interest expenses incurred by the Reporting entity during the reporting period for all borrowings, excluding repo interest paid.
2206	Repo interest paid	State the total value of all repo interest expenses incurred by the Reporting entity during the reporting period.
2207	Management and Trustee Fees	State the total value of management and trustee fees incurred by the Reporting entity.
2208	Other expenses	State the total value of all expenses from any other area not referenced at 2201-2210. A breakdown of this amount must be included in the corresponding Notes section.
2209	Net loss on foreign currency translation	State the net loss on foreign currency translation.
2210	Extraordinary items (before tax)	State the total net amount of extraordinary income and expenses before tax which are infrequent and unusual in nature as required by IFRS.
240	Tax	State the total amount of all taxes payable by the Reporting entity during reporting period.
250	Distributions	State the total distributions to unitholders or investors during the reporting period.