

8. A securities firm shall prepare its financial statements for electronic filing in a file format prescribed below:

A. File format for monthly statement and income/expenditure statement

a.	Category of file data	:	X (01)	[01:01]
b.	Year and month	:	9 (05)	[02:06]
c.	Securities firm code	:	X (04)	[07:10]
d.	Item code	:	9 (06)	[11:16]
e.	Sum of debit of current month	:	S9 (15) V9 SIGN LEADING SEPARATE	[17:33]
f.	Sum of credit of current month	:	S9 (15) V9 SIGN LEADING SEPARATE	[34:50]
g.	Amount of current month	:	S9 (15) V9 SIGN LEADING SEPARATE	[51:67]
h.	Balance of debit (credit)	:	S9 (16) V9 SIGN LEADING SEPARATE	[68:85]
i.	Blank	:	X (35)	[86:120]

Description of the columns:

- a. Category of file data: One alphanumeric character; A, B or C etc. is used to distinguish which file each entry belongs to; 14 files in total.
“A” represents the record of monthly statement;
“B” represents the record of income/expenditure statement;
“C” represents the record of bank deposit statement;
“D” represents the record of monthly securities inventory report;
“E” represents the record of annual and semiannual balance sheets;
“F” represents the record of annual and semiannual consolidated income statements;
“G” represents the record of substantial accounting items statement;
“H” represents the record of schedule to substantial accounting items statement;
“O” represents other statements or reports;

“U” represents the record of summary of assets and liabilities in foreign currency;

“V” represents the record of balance sheet in foreign currency;

“W” represents the record of schedule to substantial accounting items statement (foreign currency);

“K” represents the record of international securities business branch monthly statement (USD1,000); and

“L” represents the record of international securities business branch income/expenditure statement (USD1,000).

- b. Year and month: Five digits, of which three digits are for the year (ROC Year) and two for the month to indicate the year and month that each entry belongs to, such as “07809” representing September of ROC Year 78.
- c. Securities firm code: Four alphanumeric characters; for general securities firms, the first three alphanumeric characters of the securities firm code are the serial number of the securities firm and the fourth is the code of the securities firm’s headquarters, branch office and simple branch office; for large-scale securities firms, the first two alphanumeric characters of the securities firm code are the serial number of the securities firm and the latter two are the code of the securities firm’s headquarters, branch office and simple branch office.
- d. Item code: Six digits. See Uniform Accounting Item Codes for Electronic Filing.
- e. Sum of debit of current month: 16 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 17 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- f. Sum of credit of current month: 16 digits (including the first decimal place, with the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 17 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.

- g. Amount of current month: 16 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 17 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- h. Balance of debit (credit): 17 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 18 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; if it is an item falling in file data category B (record of income/expenditure statement) , this column shall be filled out with the cumulative amount.
- i. Blank: 35 alphanumeric characters, all blanks to be filled out.

B. File format for bank deposit statement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Name of bank : X (40) [11:50]
- e. Type of deposit : X (12) [51:62]
- f. Account No./deposit certificate : X (30) [63:92]
No.
- g. Amount : 9 (14) V9 [93:107]
- h. Code of special account : 9 (01) [108:108]
- i. Loan on pledge code : 9 (01) [109:109]

- j. Item code : 9 (06) [110:115]
- k. Currency code : X (02) [116:117]
- l. Blank X (03) [118:120]

I. Description of the columns:

- i. Category of file data: See Section (1) of the file format for monthly statement and income/expenditure statement above.
- ii. Year and month: See Section (2) of the file format for monthly statement and income/expenditure statement above.
- iii. Securities firm code: See Section (3) of the file format for monthly statement and income/expenditure statement above.
- iv. Name of bank: 40 alphanumeric characters (20 Chinese characters in BIG-5 CODE); mandatory; left-aligned; blanks to be filled out on the right (not with full-width characters; the same shall apply hereinafter) where there is an insufficient number of digits.
- v. Type of deposit: 12 alphanumeric characters; mandatory; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- vi. Account no./deposit certificate no.: 30 alphanumeric characters; mandatory; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits; keying in the account number for non-time deposit and the time deposit certificate number for time deposit and registered transferable time deposit.
- vii. Amount: 15 digits (including the first decimal place, the

decimal not counting as a digit); taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; NTD amount entered for foreign exchange deposit.

- viii. Code of special account: One digit; mandatory; 0: not one of the following special accounts: 1: leading special account for stock delivery (including the headquarters and branches to customers and TWSE); 2: interim special account for stock delivery (including the headquarters and branches to customers); 3: special account for receiving stock payment as a underwriter; 4: foreign exchange deposit special account (only for foreign securities trading business as an agent or a foreign exchange deposit account required for investment in foreign securities business); 5: other foreign exchange deposit special accounts (the foreign exchange deposit accounts other than those set forth in 4 above); and 9: compensatory deposit special account.
- ix. Loan on pledge code: One digit; mandatory; 0: not applicable; 1: loan on pledge; 2: pledge without loan; 3: no pledge; 4: interim pledge – loan; 5: interim pledge – no loan; where a loan on pledge has code 1, 2, 4 or 5, the schedule to bank deposit statement shall be filed.
- x. Item code: Six digits; accounting items: 111130 bank deposit; 119081 pledged time deposit – current; 119082 compensatory deposit – current; 129081 pledged time deposit – non-current; 129082 compensatory deposit – non-current; 119110 receipt of warranty performance bond as an agent; 119120 receipt of stock payment as a underwriter; 119090 payment pending for stock delivery; 119095 balance of special ledger account remaining with customer; 114071 special account of customers' security deposit – bank deposit, all of which shall be included in the statement for filing; 903000 represents the total amount (including the code of all currencies to be represented by “consolidated” currency.)

- xi. Currency code: Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing; where the currency code is not “TW”, the schedule to bank deposit statement (foreign currency) shall be filed and, where the code of special account is 4 or 5, the currency code may not be “TW.”
- xii. Blank: Three alphanumeric characters, all blanks to be filled out.

II. Other description:

“Interim pledge”: means a pledge that is created in record during the current period (current month) but is canceled by the end of the current period (current month). A loan on pledge of previous period that has a code 1 or 2 but is canceled during the current period shall not be included in the interim pledge for filing, unless other interim pledge is recorded during the current period.

C. File format for schedule to bank deposit statement:

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Type of deposit : X (12) [17:28]
- f. Account No./deposit certificate No. : X (30) [29:58]
- g. Date of pledge : 9 (07) [59:65]

h. Pledgee	:	X (40)	[66:105]
i. Currency code	:	X (02)	[106:107]
j. Blank	:	X (13)	[108:120]

(A) Description of the columns:

- (1) Category of file data: See Section (1) of the file format for monthly statement and income/expenditure statement above.
- (2) Year and month: See Section (2) of the file format for monthly statement and income/expenditure statement above.
- (3) Securities firm code: See Section (3) of the file format for monthly statement and income/expenditure statement above.
- (4) Item code: Six digits. See Section (10) of the file format for bank deposit statement (excluding 903000) above.
- (5) Type of deposit: 12 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- (6) Account No./deposit certificate No.: 30 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits; the same data as those of the same entry in the statement to be entered.
- (7) Date of pledge: Seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day.
- (8) Pledgee: 40 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- (9) Currency code: Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing.
- (10) Blank: 13 alphanumeric characters, all blanks to be filled out.

(B) Other description:

The schedule has no column for total amounts.

1. File format for monthly securities inventory report

(1) Category of file data	:	X (01)	[01:01]
(2) Year and month	:	9 (05)	[02:06]
(3) Securities firm code	:	X (04)	[07:10]
(4) Department	:	X (01)	[11:11]
(5) Departmental code	:	X (06)	[12:17]
(6) Bought securities - current month	:	9 (11)	[18:28]
(7) Buying amount - current month	:	9 (12)	[29:40]
(8) Sold securities - current month	:	9 (11)	[41:51]

(9) Selling amount - current month	: 9 (12)	[52:63]
(10) Book cost of sold securities - current month	: 9 (12)	[64:75]
(11) Month-end inventory	: 9 (11)	[76:86]
(12) Average cost of month-end inventory	: 9 (05)	[87:91]
(13) Book cost of month-end inventory	: 9 (13)	[92:104]
(14) Fair value of month-end inventory	: 9 (13)	[105:117]
(15) Loan on pledge code	: X (01)	[118:118]
(16) Blank	X (02)	[119:120]

Description of the columns:

- (1) Category of file data: using D as the code to represent the record of monthly securities inventory report.
- (2) Year and month: See Section (2) of the file format for monthly statement and income/expenditure statement above.
- (3) Securities firm code: See Section (3) of the file format for monthly statement and income/expenditure statement above.
- (4) Department: One alphanumeric character; A: Dealing Department, B: Underwriting Department, C: Trust Fund of Dealing Department, and E: Hedge.
- (5) Departmental code: Six alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.

112268 representing the total number of foreign securities held by the Dealing Department;

112278 representing the total number of foreign securities held by the Underwriting Department;

112288 representing the total number of foreign securities held by the Hedge;

904000 representing the total number of the Dealing Department;

905000 representing the total number of the Underwriting Department;

906000 representing the total number of the Trust Fund of the Dealing Department;
and

908000 representing the total number of the Hedge.

- (6) Bought securities - current month: 11 digits; representing the total number of certain securities bought by the Department in the month.
- (7) Buying amount - current month: 12 digits; representing the total amount of certain securities bought by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (8) Sold securities - current month: 11 digits; representing the total number of certain securities sold by the Department in the month; blanks to be filled out with zero

on the left where there is an insufficient number of digits.

- (9) Selling amount - current month: 12 digits; representing the total amount of certain securities sold by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (10) Book cost of sold securities - current month: 12 digits; representing the book cost of certain securities sold by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (11) Month-end inventory: 11 digits; representing the total inventory of certain securities held by the Department at the end of the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (12) Average cost of month-end inventory: Five digits: 0.
- (13) Book cost of month-end inventory: 13 digits; representing the book cost of certain securities in the inventory of the Department at the end of the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (14) Fair value of month-end inventory: 13 digits; representing the aggregate fair value of certain securities in the inventory of the Department at the end of the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (15) Loan on pledge code: One digit, to be filled out with (3).
- (16) Blank: Two alphanumeric characters, all blanks to be filled out.

2. File format for schedules to monthly securities inventory report

(A) Schedule 1 - File format for monthly operating securities inventory report

(1) Category of file data	: X (01)	[01:01]
(2) Subcategory of file data	: X (01)	[02:02]
(3) Year and month	: 9 (05)	[03:07]
(4) Securities firm code	: X (04)	[08:11]
(5) Item code	: 9 (06)	[12:17]
(6) Department	: X (01)	[18:18]
(7) Product category code	: X (01)	[19:19]
(8) Securities code	: X (06)	[20:25]
(9) Bought securities - current month	: 9 (11)	[26:36]
(10) Buying amount - current month	: 9 (12)	[37:48]
(11) Sold securities - current month	: 9 (11)	[49:59]
(12) Selling amount - current month	: 9 (12)	[60:71]
(13) book cost of sold securities - current month	: 9 (12)	[72:83]
(14) Month-end inventory	: S9 (11)	[84:95]

(15) Average cost of month-end inventory	: S9 (05)	[96:101]
	:	
(16) Book cost of month-end inventory	: S9 (13)	[102:115]
(17) Fair value of month-end inventory	: S9 (13)	[116:129]
(18) Loan on pledge code	: 9 (01)	[130:130]
(19) NTD credit default swap trading	: X (01)	[131:131]
(20) Date of pledge	: 9 (07)	[132:138]
(21) Pledgee	: X (22)	[139:160]
(22) Amount of loan	: 9 (12)	[161:172]
(23) Purpose of loan	: X (10)	[173:182]
(24) Period of pledge	: 9 (14)	[183:196]
(25) Pledged securities	: 9 (11)	[197:207]
(26) Subordinated financial bond	: X (01)	[208:208]
(27) Securities firm-issued corporate bond	: X (01)	[209:209]
	:	
(28) Currency code	: X (02)	[210:211]
(29) Remaining duration of pledge	9 (02) V99	[212:215]
(30) Blank	X (45)	[216:260]

Description of the columns:

- (1) Category of file data: One alphanumeric character; using H as the code to represent the record of schedule to substantial accounting items statement.
- (2) Subcategory of file data: One alphanumeric character; using "1" to represent the operating securities statement.
- (3) Year and month: See Section (2) of the file format for monthly statement and income/expenditure statement above.
- (4) Securities firm code: See Section (3) of the file format for monthly statement and income/expenditure statement above.
- (5) Item code: Six digits.
- (6) Department: One alphanumeric character; A: Dealing Department, B: Underwriting Department, C: Trust Fund of Dealing Department, and E: Hedge.
- (7) Product category code: One alphanumeric character: 1 representing SEM – stock, 2 for SEM – bond, 3 for SEM – others, 4 for OTC – stock, 5 for OTC – bond, 6 for OTC – others, 7 for OTC – emerging stock, 8 for futures, and 9 for others.
- (8) Securities code: 6 alphanumeric characters; left-aligned; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (9) Bought securities - current month: 11 digits representing the total number of certain securities bought by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits; in the case

of bond (with the product category code being 2 or 5), this column shall be filled out with zero.

- (10) Buying amount - current month: 12 digits; representing the total amount of certain securities bought by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (11) Sold securities - current month: 11 digits; representing the total number of certain securities sold by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits; in the case of bond (with the product category code being 2 or 5), this column shall be filled out with zero.
- (12) Selling amount - current month: 12 digits; representing the total amount of certain securities sold by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (13) Book cost of sold securities - current month: 12 digits; representing the book cost of certain securities sold by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (14) Month-end inventory: 11 digits, plus the sign +/- counting as a digit (the first digit), totaling 12 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; representing the total inventory of certain securities held by the Department at the end of the month; in the case of bond (with the product category code being 2 or 5), this column shall be filled out with zero.
- (15) Average cost of month-end inventory: Five digits, plus the sign +/- counting as a digit (the first digit), totaling six digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; representing the average cost of certain securities in the inventory of the Department at the end of the month.
- (16) Book cost of month-end inventory: 13 digits, plus the sign +/- counting as a digit (the first digit), totaling 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; representing the book cost of certain securities in the inventory of the Department at the end of the month.
- (17) Fair value of month-end inventory: 13 digits, plus the sign +/- counting as a digit (the first digit), totaling 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; mandatory.
- (18) Loan on pledge code: One digit: 1: loan on pledge, 2: pledge without loan, and 3: no pledge; where a loan on pledge has code 1 or 2, the information of pledge shall be filed.

- (19) NTD credit default swap trading: One alphanumeric character; Y represents the availability of NTD credit default swap trading for the corporate bond, whereas N represents unavailability and blank represents “not applicable.”
- (20) Date of pledge: Seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day.
- (21) Pledgee: 22 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- (22) Amount of loan: 12 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (23) Purpose of loan: 10 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- (24) Period of pledge: 14 digits consisting of seven digits for the pledge starting date and seven digits for the pledge ending date, of which, respectively, three digits are for the year (ROC Year), two for the month, and two for the day.
- (25) Pledged securities: 11 digits; taking share as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (26) Subordinated financial bond: One alphanumeric character; P represents subordinated financial bond without suspension of principal and interest payment; S represents subordinated financial bond with suspension of principal and interest payment; and N represents non-subordinated financial bond.
- (27) Securities firm-issued corporate bond: One alphanumeric character; Y represents securities firm-issued corporate bond, and N represents non-securities firm-issued corporate bond.
- (28) Currency code: Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing; where the currency code is not “TW”, the monthly operating securities inventory report (foreign currency) shall be filed.
- (29) Remaining duration of pledge: Four digits (including the second decimal place, with the decimal not counting as a digit); keying in the number of year of the remaining duration of pledge; for example, if the remaining duration is 1.5 years, key in 0150.
- (30) Blank: 45 alphanumeric characters, all blanks to be filled out.

(B) Schedule 2 - File format for foreign securities statement

(1) Category of file data	: X (01)	[01:01]
(2) Subcategory of file data	: X (01)	[02:02]
(3) Year and month	: 9 (05)	[03:07]
(4) Securities firm code	: X (04)	[08:11]
(5) Item code	: 9 (06)	[12:17]
(6) Department	: X (01)	[18:18]

(7) Product category code	: 9 (02)	[19:20]
(8) Single securities code	: X (12)	[21:32]
(9) Name of securities	: X (40)	[33:72]
(10) Name of stock exchange market	: X (40)	[73:112]
(11) Bought securities - current month	: 9 (11)	[113:123]
(12) Buying amount - current month	: 9 (12)	[124:135]
(13) Sold securities - current month	: 9 (11)	[136:146]
(14) Selling amount - current month	: 9 (12)	[147:158]
(15) Book cost of sold securities - current month	: 9 (12)	[159:170]
(16) Month-end inventory	: 9 (11)	[171:181]
(17) Average cost of month-end inventory	: 9 (05)	[182:186]
(18) Book cost of month-end inventory	: 9 (13)	[187:199]
(19) Fair value of month-end inventory	: 9 (13)	[200:212]
(20) Loan on pledge code	: 9 (01)	[213:213]
(21) Subordinated financial bond	: X (01)	[214:214]
(22) Currency code	: X (02)	[215:216]
(23) Remaining duration of pledge	: 9 (02) V99	[217:220]
(24) Securities issuer	: X (20)	[221:240]
(25) Blank	: X (20)	[241:260]

(a) Description of the columns:

- (1) Category of file data: One alphanumeric character; using H as the code to represent the record of schedule to substantial accounting items statement.
- (2) Subcategory of file data: One alphanumeric character; using “2” to represent the foreign securities statement.
- (3) Year and month: See Section (2) of the file format for monthly statement and income/expenditure statement above.
- (4) Securities firm code: See Section (3) of the file format for monthly statement and income/expenditure statement above.
- (5) Item code: Six digits.
- (6) Department: One alphanumeric character; A: Dealing Department, B: Underwriting Department, and E: Hedge.
- (7) Product category code: Two digits; 1 representing stock (excluding red chip stocks); 2 for depository receipt; 3 for bond; 4 for bond beneficiary certificate; 5 for equity beneficiary certificate (excluding Chinese ETF – Exchange Traded Fund); 6 for convertible bond; 7 for equity warrant bond; 8 for exchangeable bond; 9 for warrant; 10 for others; 11 for red chip stocks (Note 1); 12 for Chinese ETF

(Note 2); 13 for securities issued or managed by Chinese government or company (Note 3); and 14 for securities of Chinese securities market; blanks to be filled out with zero on the left where there is an insufficient number of digits.

Note 1: “Red chip stocks” mean the securities traded in Hong Kong or Macau securities exchange market and issued by a company whose shares are directly or indirectly held by Chinese government or company by 30% or more.

Note 2: “Chinese ETF” means the ETF, listed in Hong Kong or Macau, entirely consisting of the securities of Chinese securities market and issued or managed by Chinese government or company.

Note 3: “Securities issued or managed by Chinese government or company” mean the securities issued or managed by Chinese government or company in a place other than China, such as H Shares of Hong Kong, N Shares of USA, and S Shares of Singapore.

- (8) Single securities code: 20 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits (please do not use double byte characters in blank space).
- (9) Name of securities: 40 alphanumeric characters (20 Chinese characters in BIG-5 CODE); mandatory; left-aligned; blanks to be filled out on the right (not with full-width characters) where there is an insufficient number of digits.
- (10) Name of stock exchange market: 40 alphanumeric characters (20 Chinese characters in BIG-5 CODE); mandatory; left-aligned; blanks to be filled out on the right (not with full-width characters) where there is an insufficient number of digits.
- (11) Bought securities - current month: 11 digits; representing the total number of certain securities bought by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits; in the case of bond, this column shall be filled out with zero.
- (12) Buying amount - current month: 12 digits; representing the total amount of certain securities bought by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (13) Sold securities - current month: 11 digits; representing the total number of certain securities sold by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits; in the case of bond, this column shall be filled out with zero.
- (14) Selling amount - current month: 12 digits; representing the total amount of certain securities sold by the Department in the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (15) Book cost of sold securities - current month: 12 digits; representing the book cost of certain securities sold by the Department in the month; blanks to be filled out

with zero on the left where there is an insufficient number of digits.

- (16) Month-end inventory: 11 digits; representing the total inventory of certain securities held by the Department at the end of the month; blanks to be filled out with zero on the left where there is an insufficient number of digits; in the case of bond, this column shall be filled out with zero.
 - (17) Average cost of month-end inventory: Five digits; representing the average cost of certain securities in the inventory of the Department at the end of the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - (18) Book cost of month-end inventory: 13 digits; representing the book cost of certain securities in the inventory of the Department at the end of the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - (19) Fair value of month-end inventory: 13 digits; representing the aggregate fair value of certain securities in the inventory of the Department at the end of the month for which mandatory; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - (20) Loan on pledge code: One digit; 1: loan on pledge, 2: pledge without loan, and 3: no pledge.
 - (21) Subordinated financial bond: One alphanumeric character; P represents subordinated financial bond without suspension of principal and interest payment; S represents subordinated financial bond with suspension of principal and interest payment; and N represents non-subordinated financial bond.
 - (22) Currency code: Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing; the code may not be "TW".
 - (23) Remaining duration of pledge: Four digits (including the second decimal place, the decimal not counting as a digit); keying in the number of year of the remaining duration of pledge; for example, if the remaining duration is 1.5 years, key in 0150.
 - (24) Securities issuer: 20 alphanumeric characters; mandatory; please use the same form in the event of the same issuer; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits (please do not use double-byte characters in blank space).
 - (25) Blank: 32 alphanumeric characters, all blanks to be filled out.
- (b) Other description: The foreign securities statement (foreign currency) shall be filed at the same time.
- (C) Schedule 3 - File format for other securities statement
- | | | |
|------------------------------|----------|---------|
| (1) Category of file data | : X (01) | [01:01] |
| (2) Subcategory of file data | : X (01) | [02:02] |
| (3) Year and month | : 9 (05) | [03:07] |

(4) Securities firm code	: X (04)	[08:11]
(5) Item code	: 9 (06)	[12:17]
(6) Category code	: X (04)	[18:21]
(7) Securities code	: X (06)	[22:27]
(8) Name	: X (24)	[28:51]
(9) Unit	: 9 (09)	[52:60]
(10) Aggregate par value	: 9 (12)	[61:72]
(11) Interest rate	: 9 (03) V99	[73:77]
(12) Acquisition cost	: 9 (14)	[78:91]
(13) Fair value of unit	: 9 (05) V99	[92:98]
(14) Aggregate fair value	: 9 (14)	[99:112]
(15) Loan on pledge code	: 9 (01)	[113:113]
(16) Date of pledge	: 9 (07)	[114:120]
(17) Pledgee	: X (40)	[121:160]
(18) Guaranteed or secured facility	: 9 (14)	[161:174]
(19) Remaining duration of pledge or security	: 9 (02) V99	[175:178]
(20) NTD credit default swap trading	: X (01)	[179:179]
(21) Currency code	: X (02)	[180:181]
(22) Original investment cost	: 9 (14)	[182:195]
(23) Blank	: X (65)	[196:260]

Description of the columns:

- (1) Category of file data: One alphanumeric character; using H as the code to represent the record of schedule to substantial accounting items statement.
- (2) Subcategory of file data: One alphanumeric character; using “3” to represent the other securities statement.
- (3) Year and month: See Section (2) of the file format for monthly statement and income/expenditure statement above.
- (4) Securities firm code: See Section (3) of the file format for monthly statement and income/expenditure statement above.
- (5) Item code: Six digits.
- (6) Category code: 4 alphanumeric characters; 1000 representing TWSE; 1001 Taiwan Futures Exchange Corporation; 2000 futures commission merchant; 3000 foreign exchange broker; 4401 Yuanta Securities Finance Co., Ltd.; 5000 bills finance company; 6001 open-ended beneficiary certificate – bond; 6002 open-ended beneficiary certificate – listed stock; 6003 open-ended beneficiary certificate – OTC-listed stock; 6005 futures trust fund for domestic financial products in NTD; 6011 fund for foreign securities in NTD – bond; 6012 fund for

foreign securities in NTD – stock; 6013 fund for foreign securities in foreign currency – bond; 6014 fund for foreign securities in foreign currency – stock; 6015 futures trust fund for foreign financial products in NTD; 6016 futures trust fund for foreign financial products in foreign currency; 7000 securities investment consulting enterprise; 8000 listed stock; 8001 OTC-listed stock; 8002 emerging stock; 8100 not listed stock (excluding emerging stock); 8101 domestic bank; 8102 domestic trust company; 8103 domestic insurance company, insurance agent company or broker company; 8104 domestic futures management company; 8105 domestic financial holding company; 8106 financial consulting company; 8107 shareholders’ meeting affairs handling agent; 8108 futures trust enterprise; 8109 company stocks invested at securities firm's funding platform for equity funding; 8110 exchange traded funds and active exchange-traded securities investment trust funds (ETF); 8111 exchange traded notes (ETN); 9000 close-ended beneficiary certificate or real estate investment trust beneficiary securities; A000 Taiwan Depository & Clearing Corporation; B000 bearer transferable time deposit certificate; C000 government bond; D000 short-term bill; E000 foreign bond in NTD; F000 corporate bond; F001 financial technology company; G000 investing foreign enterprise; H000 securities investment trust enterprise; I000 private-placed securities (Note 1); J000 asset management company; K000 venture capital company; L001 financial bond in NTD; L002 subordinated financial bond in NTD; L003 financial bond in foreign currency; L004 subordinated financial bond in foreign currency; M000 investing-in-China business; N000 venture capital management consulting company; and Z000 other securities.

Note 1: In the case of investment in a private-placed securities investment trust fund, the filing shall be made with the fund category code in stead of the “I000 private-placed securities.”

- (7) Securities code: 6 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits; when the code is 8000, 8001, 8002 or 9000, this column shall be filled out and filed or, in any otherwise case, this column may be filled out and filed or have the blanks filled out.
- (8) Name: 24 digits; referring to the invested object, such as the name of invested company, name of invested fund or other object; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- (9) Unit: 9 digits; blanks to be filled out with zero on the left where there is an insufficient number of digits; in the case of an investment in stock, the unit shall be replaced with number of securities.
- (10) Aggregate par value: 12 digits; taking dollar as the unit; representing the

aggregate par value of invested object; blanks to be filled out with zero on the left where there is an insufficient number of digits.

- (11) Interest rate: Five digits (including the second decimal place, the decimal not counting as a digit); in the form of %; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (12) Acquisition cost: 14 digits; taking dollar as the unit; representing the original acquisition cost of invested object (or the book value when the item code is 124100); blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (13) Fair value of unit: Seven digits (including the second decimal place, the decimal not counting as a digit); taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (14) Aggregate fair value: 14 digits; mandatory; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- (15) Loan on pledge code: One digit; 1: loan on pledge, 2: pledge without loan, 3: no pledge, and 4: guarantee or security for overseas subsidiary.
- (16) Date of pledge: Seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day.
- (17) Pledgee: 40 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- (18) Guaranteed or secured facility: 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; representing the facility guaranteed or secured by the company for its overseas subsidiary.
- (19) Remaining duration of pledge or security: Four digits (including the second decimal place, the decimal not counting as a digit); keying in the number of year of the remaining duration of pledge or security; for example, if the remaining duration is 1.5 years, key in 0150.
- (20) NTD credit default swap trading: One alphanumeric character; Y represents the availability of NTD credit default swap trading for the corporate bond, whereas N represents unavailability and blank represents “not applicable.”
- (21) Currency code: Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing; where the currency code is not “TW”, the other securities statement (foreign currency) shall be filed.
- (22) Original investment cost: 14 digits; taking dollar as the unit; representing the original investment cost of invested object; blanks to be filled out with zero on the left where there is an insufficient number of digits; when the item code is 124100, this column shall be filled out and filed and, when it is not, this column

shall be filled out with zero.

(23) Blank: 65 alphanumeric characters, all blanks to be filled out.

(D) Other description: The schedule has no column for total amounts.

F. File format for balance sheet and general income statement

a. Category of file data	:	X (01)	[01:01]
b. Year and month	:	9 (05)	[02:06]
c. Securities firm code	:	X (04)	[07:10]
d. Item code	:	9 (06)	[11:16]
e. Sum of current year	:	S9 (13)	V9 SIGN LEADING SEPARATE [17:31]
f. Sum of previous year	:	S9(13)V9 SIGN LEADING SEPARATE	[32:46]
g. Blank	:	X (74)	[47:120]

Description of the columns:

a. Category of file data	:	See Section (1) of the file format for monthly statement and income/expenditure statement above.
b. Year and month	:	Five digits, of which three digits are for the year (ROC Year) and two for the month. The constant in the month column of an annual statement is 12 and that of a semi-annual statement is 60.
c. Securities firm code	:	Four alphanumeric characters. Where the first digit of the securities firm code is 9, the first two digits represent the serial number of the securities firm and the third and fourth digits are set as zero; where the first digit of the securities firm code is not 9, the first three digits represent the serial number of the securities firm and the fourth digit is set as zero;
d. Item code	:	Six digits. See Uniform Accounting Item Codes for Electronic Filing.
e. Sum of current year	:	14 digits (including the first decimal place,

the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 15 digits; taking \$1,000 as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.

- f. Sum of previous year : 14 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 15 digits; taking \$1,000 as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- g. Blank : 74 alphanumeric characters, all blanks to be filled out.

G. File format for land statement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Section : X (30) [17:46]
- f. Lot number : X (30) [47:76]
- g. Cost : 9 (14) [77:90]
- h. Mortgage loan code : 9 (01) [91:91]
- i. Currency code : X (02) [92:93]
- j. Revaluation surplus and loss/aggregate change in fair value : S (13) [94:107]
- i. Blank : X (13) [108:120]

Description of the columns:

- a. Category of file data : One alphanumeric character, using G as the code to represent the record of substantial accounting items statement.
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the File format for

- monthly statement and income/expenditure statement above.
- d. Item code : Six digits. Accounting item code 125110 represents land cost; accounting item code 126110 represents investment property - land cost; accounting item code 126150 represents idle assets - land cost.
- e. Section : 30 alphanumeric characters, denoting the section in which the land invested in is located; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits. All items must use zzzz to indicate the total number (including all currency codes, to be represented by a "general" currency).
- f. Lot number : 30 alphanumeric characters, denoting the lot number at which the land invested in is located; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- g. Cost : 14 digits, taking dollar as the unit, denoting the historical cost of the land invested in, including amount of revaluation surplus, blanks to be filled out with zero on the left where there is an insufficient number of digits
- h. Mortgage loan code : One digit; mandatory; either 1 or 2 or 3. 1: Mortgage loan; 2: Mortgage and pledge without loan; 3: No mortgage or pledge. Where the mortgage loan code is 1 or 2, the schedule to land statement must be filed.
- i. Currency code : Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing; where the currency code is not "TW", the schedule to land statement (foreign currency) shall be filed
- 13 digits, plus the sign +/- counting as a

- j. Revaluation surplus and loss/aggregate change in fair value : digit (the first digit), totaling 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; denoting the amount of revaluation surplus and loss or aggregate change in the fair value of the land.
- k. Blank : 13 alphanumeric characters, all blanks to be filled out.

H. File format for schedule to land statement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Section : X (30) [17:46]
- f. Lot number : X (28) [47:74]
- g. Mortgage or pledge amount : 9 (12) [75:86]
- h. Mortgage or pledge period : 9 (14) [87:100]
- i. Rightholder : X (18) [101:118]
- j. Currency code : X (02) [119:120]

I. Description of the columns:

- a. Category of file data : One alphanumeric character, using H as the code to represent the record of schedule to substantial accounting items
- b. Year and month : statement.
See Section (2) of the file format for monthly statement and
- c. Securities firm code : income/expenditure statement above.
See Section (3) of the file format for monthly statement and
- d. Item code : income/expenditure statement above.
Six digits. Accounting item code 125110 represents land cost; accounting item code 126110 represents investment property - land cost; accounting item code 126150 represents idle assets - land cost.
- e. Section : 30 alphanumeric characters, denoting the

- section in which the land invested in is located; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- 28 alphanumeric characters, denoting the
- f. Lot number : lot number at which the land invested in is located; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- 12 digits, taking dollar as the unit, denoting the amount of mortgage or
- g. Mortgage or pledge amount : pledge over the land invested in, blanks to be filled out with zero on the left where there is an insufficient number of digits.
- 14 digits, denoting the term of mortgage or
- h. Mortgage or pledge period : the commencement date and termination date of the mortgage or pledge. The commencement date consists of seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day. The termination date consists of seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day.
- 18 alphanumeric characters; left-aligned; blanks to be filled out on the right where
- i. Rightholder : there is an insufficient number of digits.
- Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing.
- j. Currency code :

II. Other description: The schedule has no column for total amounts.

I. File format for building statement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]

d. Item code	:	9 (06)	[11:16]
e. Building number	:	X (15)	[17:31]
f. Address	:	X (40)	[32:71]
g. Cost	:	9 (14)	[72:85]
h. Mortgage loan code	:	9 (01)	[86:86]
i. Currency code	:	X (02)	[87:88]
j. Revaluation surplus and loss/aggregate change in fair value	:	S9 (13)	[89:102]
k. Blank	:	X (18)	[103:120]

Description of the columns:

a. Category of file data	:	One alphanumeric character, using G as the code to represent the record of substantial accounting items statement.
b. Year and month	:	See Section (2) of the file format for monthly statement and income/expenditure statement above.
c. Securities firm code	:	See Section (3) of the file format for monthly statement and income/expenditure statement above.
d. Item code	:	Six digits. Accounting item code 125210 represents building cost; accounting item code 126210 represents investment property - building cost; accounting item code 126260 represents idle assets - building cost.
e. Building number	:	15 alphanumeric characters, denoting the section in which the building invested in is located; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits. <i>zzzz</i> indicates the total number of buildings (including all currency codes, to be represented by a "general" currency).
f. Address	:	40 alphanumeric characters, denoting the address of the building; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.

- g. Cost : 14 digits, taking dollar as the unit, denoting the historical cost of the building, including amount of revaluation surplus, blanks to be filled out with zero on the left where there is an insufficient number of digits
- h. Mortgage loan code : One digit; mandatory; either 1 or 2 or 3. 1: Mortgage loan; 2: Mortgage and pledge without loan; 3: No mortgage or pledge. Where the mortgage loan code is 1 or 2, the schedule to building statement must be filed.
- i. Currency code : Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing; where the currency code is not "TW", the schedule to building statement (foreign currency) shall be filed
- j. Revaluation surplus and loss/aggregate change in fair value : 13 digits, plus the sign +/- counting as a digit (the first digit), totaling 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; denoting the amount of revaluation surplus and loss or aggregate change in the fair value of the land.
- k. Blank : 18 alphanumeric characters, all blanks to be filled out.

J. File format for schedule to building statement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Building number : X (15) [17:31]
- f. Address : X (40) [32:71]
- g. Mortgage or pledge amount : 9 (14) [72:85]
- h. Mortgage or pledge period : 9 (14) [86:99]
- i. Rightholder : X (19) [100:118]

- j. Currency code : X (02) [119:120]
- I. Description of the columns:
- a. Category of file data : One alphanumeric character, using H as the code to represent the record of schedule to substantial accounting items
- b. Year and month : statement.
See Section (2) of the file format for monthly statement and
- c. Securities firm code : income/expenditure statement above.
See Section (3) of the file format for monthly statement and
- d. Item code : income/expenditure statement above.
Six digits. Accounting item code 125210 represents building cost; accounting item code 126210 represents investment property - building cost; accounting item code 126260 represents
- e. Building number : idle assets - building cost.
15 alphanumeric characters, denoting the section in which the building invested in is located; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- f. Address : 40 alphanumeric characters, denoting the address of the building; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- g. Mortgage or pledge amount : 14 digits, taking dollar as the unit, denoting the amount of mortgage or pledge over the building invested in, blanks to be filled out with zero on the left where there is an insufficient number of digits.
- h. Mortgage or pledge period : 14 digits, denoting the term of mortgage or pledge over the building invested in, including the commencement date and termination date of the mortgage or pledge. The commencement date

consists of seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day. The termination date consists of seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day.

- i. Rightholder : 19 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- j. Currency code : Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing.

II. Other description: The schedule has no column for total amounts.

K. File format for paid-out security deposit statement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Accounting item code : 9 (06) [11:16]
- e. Item : 9 (02) [17:18]
- f. Recipient of security deposit : X (20) [19:38]
- g. Amount : 9 (14) [39:52]
- h. Currency code : X (02) [53:54]
- i. Blank : X (66) [55:120]

Description of the columns:

- a. Category of file data : One alphanumeric character, using G as the code to represent the record of substantial accounting items statement.
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Accounting item code : Six digits: 129030, representing paid-out security deposit.
- e. Item : Two digits. 1: Housing deposit. 2.:

Trade association self-regulation fund. 3: Security deposit for computer connection on the exchange. 4: GTSM earmarked reserve. 5: Security deposit for golf club membership. 6: Security deposit for club membership. 7: Security deposit for lodgment in the event of legal action. 99: Others. Where there is an insufficient number of digits, the blanks must be filled with zero on the left.

- 20 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- f. Recipient of security deposit : 14 digits, taking dollar as the unit, blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - g. Amount : Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing. Where the currency code is not "TW", the schedule to paid-out security deposit statement (foreign currency) shall be filed.
 - h. Currency code : 66 alphanumeric characters, all blanks to be filled out.
 - i. Blank : be filled out.

L. File format for short- and long-term loan statement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Creditor : X (20) [17:36]
- f. Loaning method : 9 (01) [37:37]
- g. Loan date : 9 (07) [38:44]
- h. Loan amount : 9 (14) [45:58]
- i. Line of credit : 9 (14) [59:72]
- j. Contract term : 9 (14) [73:86]
- k. Name of collateral : X (30) [87:116]
- l. Report code : 9 (01) [117:117]

- m. Currency code : X (02) [118:119]
- n. Blank : X (01) [120:120]

Description of the columns:

- a. Category of file data : One alphanumeric character, using G as the code to represent the record of substantial accounting items statement.
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Item code : Six digits: 211100: Short-term loan; 221200: Long-term loan; 215220: Long-term loan due within a year or a business cycle.
- e. Creditor : 20 alphanumeric characters; left-aligned; blanks to be filled on the right where there is an insufficient number of digits. zzzz indicates the total number of short- and long-term loans (including all currency codes, to be represented by a "general" currency).
- f. Loaning method : One digit; mandatory; 1: Financial or insurance institution loan - credit. 2: Financial or insurance institution loan - security. 3: Banker's acceptance. 9: Non-financial or insurance institution loan.
- g. Loan date : Seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day.
- h. Loan amount : 14 digits, taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- i. Line of credit : 14 digits, taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.

- No total amount is provided in this field.
- j. Contract term : 14 digits, including the commencement date and termination date of the contract. The commencement date consists of seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day. The termination date consists of seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day.
 - k. Name of collateral : 30 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
 - l. Report code : One digit; mandatory; 0: Not applicable. 1: Yes. 2. No. Where the report code is 1, the schedule to short- and long-term loan statement must be filed.
 - m. Currency code : Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing; where the currency code is not "TW", the schedule to short- and long-term loan statement (foreign currency) shall be filed.
 - n. Blank : One alphanumeric character, all blanks to be filled out.

M. File format for schedule to short- and long-term loan statement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Creditor : X (20) [17:36]
- f. Loaning method : 9 (01) [37:37]
- g. Loan date : 9 (07) [38:44]
- h. Loan amount : 9 (14) [45:58]
- i. Report code : X (30) [59:88]
- j. Currency code : X (02) [89:90]
- k. Blank : X (30) [91:120]

I. Description of the columns:

- a. Category of file data : One alphanumeric character, using H as the code to represent the record of schedule to substantial accounting items
- b. Year and month : statement.
See Section (2) of the file format for monthly statement and
- c. Securities firm code : income/expenditure statement above.
See Section (3) of the file format for monthly statement and
- d. Item code : income/expenditure statement above.
Six digits: 211100: Short-term loan; 221200: Long-term loan; 215220: Long-term loan due within a year or a business cycle.
- e. Creditor : 20 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits..
- f. Loaning method : One digit; mandatory; 1: Financial or insurance institution loan - credit. 2: Financial or insurance institution loan - security. 3: Banker's acceptance. 9: Non-financial or insurance institution loan.
- g. Loan date : Seven digits, of which three digits are for the year (ROC Year), two for the month, and two for the day.
- h. Loan amount : 14 digits, taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- i. Report code : 30 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- j. Currency code : Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing.
- k. Blank : 30 alphanumeric characters, all blanks to be filled out.

II. Other description: The schedule has no column for total amounts.

N. File format for securities-in-default statement

a.	Category of file data	:	X (01)	[01:01]
b.	Year and month	:	9 (05)	[02:06]
c.	Securities firm code	:	X (04)	[07:10]
d.	Item code	:	9 (06)	[11:16]
e.	Category code	:	X (04)	[17:20]
f.	Securities code	:	X (06)	[21:26]
g.	Name	:	X (24)	[27:50]
h.	Unit	:	9 (09)	[51:59]
i.	Aggregate par value	:	9 (12)	[60:71]
j.	Interest rate	:	9 (03) V99	[72:76]
k.	Acquisition cost	:	9 (14)	[77:90]
l.	Market value of unit	:	9 (05) V99	[91:97]
m.	Aggregate market value	:	9 (14)	[99:111]
n.	Loan on pledge code	:	9 (01)	[112:112]
o.	Blank	:	x (8)	[113:120]

Description of the columns:

a.	Category of file data	:	One alphanumeric character, using G as the code to represent the record of substantial accounting items statement.
b.	Year and month	:	See Section (2) of the file format for monthly statement and income/expenditure statement above.
c.	Securities firm code	:	See Section (3) of the file format for monthly statement and income/expenditure statement above.
d.	Item code	:	Six digits: 114190, representing securities-in-default.
e.	Category code	:	Four alphanumeric characters. <i>ZZZZ</i> represents the total number of securities-in-default. For the rest of the code, see Section (6) of "file format for Schedule 3 to monthly securities inventory report" above.
f.	Securities code	:	Six digits; left-aligned; blanks to be filled out on the right where there is an

- insufficient number of digits; mandatory in the event of a TWSE/GTSM security.
- g. Name : 24 digits, denoting the name of the security-in-default; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- h. Unit : Nine digits; blanks to be filled out on the left where there is an insufficient number of digits; the unit to be changed to the number of shares if the security-in-default is stock.
- i. Aggregate par value : 12 digits; taking dollar as the unit; denoting the total par value of the securities-in-default; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- j. Interest rate : Five digits (including the first decimal place, the decimal not counting as a digit); taking percent as the unit; blanks to be filled out on the left where there is an insufficient number of digits.
- k. Acquisition cost : 14 digits; taking dollar as the unit; denoting the historical cost of acquisition of the security-in-default; blanks to be filled out on the left where there is an insufficient number of digits.
- l. Market value of unit : Seven digits (including the first decimal place, the decimal not counting as a digit), taking dollar as the unit, blanks to be filled out on the left where there is an insufficient number of digits.
- m. Aggregate market value : 14 digits; mandatory; taking dollar as the unit; blanks to be filled out on the left where there is an insufficient number of digits; denoting the total month-end market value of the securities-in-default. The acquisition cost is entered if no market value is available for reference.

- n. Loan on pledge code : One digit: 3 (no pledge).
- o. Blank : Three alphanumeric characters, all blanks to be filled out.

O. File format for net available funds calculation sheet

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Category code : X (01) [11:11]
- e. Current assets : 9 (16) V9 [12:28]
- f. Clearing and settlement fund : 9 (16) V9 [29:45]
- g. Overdraft facility from financial institution : 9 (16) V9 [46:62]
- h. Security for business : 9 (16) V9 [63:79]
- i. Current liabilities : 9 (16) V9 [80:96]
- j. Net available funds : 9 (16) V9 [97:113]
- k. Blank : X (07) [114:120]

(I) Description of the columns:

- a. Category of file data : One alphanumeric character, using O as the code to represent other statements.
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Category code : One digit: 2, representing the net available funds calculation sheet.
- e. Current assets : 17 digits (including the first decimal place, the decimal not counting as a digit), taking dollar as the unit, blanks to be filled out on the left where there is an insufficient number of digits.
- f. Clearing and settlement fund : 17 digits (including the first decimal place, the decimal not counting as a digit), taking dollar as the unit, blanks to be filled out on the left where there is an insufficient number of digits.

- g. Overdraft facility from financial institution : 17 digits (including the first decimal place, the decimal not counting as a digit), taking dollar as the unit, to be filed as zero from October 1, 2004.
- h. Security for business : 17 digits (including the first decimal place, the decimal not counting as a digit), taking dollar as the unit, blanks to be filled out on the left where there is an insufficient number of digits.
- i. Current liabilities : 17 digits (including the first decimal place, the decimal not counting as a digit), taking dollar as the unit, blanks to be filled out on the left where there is an insufficient number of digits.
- j. Net available funds : 17 digits (including the first decimal place, the decimal not counting as a digit), taking dollar as the unit, blanks to be filled out on the left where there is an insufficient number of digits.
- k. Blank : Seven alphanumeric characters, all blanks to be filled out.

P. File format for report of principal contained in NTD-interest rate swap agreement

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Category code : X (01) [11:11]
- e. Principal contained in NTD-interest rate swap agreement : 9 (16) [12:27]
- f. Blank : X (93) [28:120]

(I) Description of the columns:

- a. Category of file data : One alphanumeric character, using O as the code to represent other statements.
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.

- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Category code : One digit: 3, representing the report of principal contained in NTD-interest rate swap agreement.
- e. Principal contained in NTD-interest rate swap agreement : 16 digits, taking dollar as the unit, blanks to be filled out on the left where there is an insufficient number of digits.
- f. Blank : 93 alphanumeric characters, all blanks to be filled out.

Q. File format for CPA fact sheet:

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Category code : X (01) [11:11]
- e. CPA firm name : X (40) [12:51]
- f. CPA business tax I.D. : X (08) [52:59]
- g. CPA name : X (10) [60:69]
- h. CPA I.D. : X (10) [70:79]
- i. Blank : X (41) [80:120]

(I) Description of the columns:

- a. Category of file data : One alphanumeric character, using O as the code to represent other statements.
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Category code : One digit: 5, representing the CPA fact sheet, only to be transmitted in the head office and consolidated statements.
- e. CPA firm name : 40 alphanumeric characters; left-aligned; blanks to be filled out on the right (and not with full-width characters; the same shall apply hereinafter) where there is an

- insufficient number of digits.
- f. CPA business tax I.D. : Eight alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
 - g. CPA name : 10 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
 - h. CPA I.D. : 10 alphanumeric characters; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
 - i. Blank : 41 alphanumeric characters, all blanks to be filled out.

R. File format for securities firm's related parties information report:

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Category code : X (01) [11:11]
- e. Data serial number : X (03) [12:14]
- f. Related party's stock code : X (06) [15:20]
- g. Name of related party : X (60) [21:80]
- h. Blank : X (40) [81:120]

(I) Description of the columns:

- a. Category of file data : One digit: 0, representing other statements. See Section (2) of the file format for
- b. Year and month : monthly statement and income/expenditure statement above. See Section (3) of the file format for
- c. Securities firm code : monthly statement and income/expenditure statement above. One digit: 6, representing the securities
- d. Category code : firm's related parties information report. Three alphanumeric characters,
- e. Data serial number : representing the serial number of the data. E.g., the first item is 001, and so on and so forth. Six alphanumeric characters; left-aligned;

- f. Related party's stock code : blanks to be filled out on the right where there is an insufficient number of alphanumeric characters; indicating compliance with the definition of "related party" in IAS (International Accounting Standards) 24, "Related Party Disclosures;" denoting the listed, OTC or emerging-markets stock code of the related party. E.g., if UMC is the related party, 2303 + 2 digits should be entered in this field.
60 alphanumeric characters; left-aligned;
- g. Name of related party : blanks to be filled out on the right where there is an insufficient number of alphanumeric characters.
40 alphanumeric characters, all blanks to
- h. Blank : be filled out.

S. File format for summary of assets and liabilities in foreign currency:

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Total NTD equivalent : S9 (16) V9
SIGN LEADING SEPARATE
[17:34]
- f. Total USD equivalent : S9 (16) V9
SIGN LEADING SEPARATE
[35:52]
- g. Blank : X (68) [53:120]

Description of the columns:

- a. Category of file data : See Section (1) of the file format for monthly statement and income/expenditure statement above.
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the file format for

- monthly statement and income/expenditure statement above.
- d. Item code : Six digits; see Uniform Accounting Item Codes for Electronic Filing; only items starting with "1" and "2" are required to be filed; 909000 represents the total assets in foreign currency; 910000 represents the total liabilities in foreign currency.
- e. Total NTD equivalent : 17 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 18 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- f. Total USD equivalent : 17 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 18 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- g. Blank : 68 alphanumeric characters, all blanks to be filled out.
- T. File format for balance sheet in foreign currency:
- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Currency code : X (02) [11:12]
- e. Item code : 9 (06) [13:18]
- f. Amount in original currency : S9 (16) V9 SIGN LEADING SEPARATE [19:36]
- g. Total NTD equivalent : S9 (16) V9 SIGN LEADING SEPARATE [37:54]
- h. Total USD equivalent : S9 (16) V9 SIGN LEADING SEPARATE [55:72]
- i. Blank : X (48) [73:120]

Description of the columns:

- a. Category of file data : See Section (1) of the file format for monthly statement and income/expenditure statement above.
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Currency code : Two alphanumeric characters; see Uniform Accounting Item Codes for Electronic Filing.
- e. Item code : Six digits; see Uniform Accounting Item Codes for Electronic Filing; only items starting with "1" and "2" are required to be filed; 909000 represents the total assets in foreign currency; 910000 represents the total liabilities in foreign currency.
- f. Amount in original currency : 17 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 18 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- g. Total NTD equivalent : 17 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 18 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- h. Total USD equivalent : 17 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 18 digits; taking dollar as the unit; blanks to be filled out with zero on

the left where there is an insufficient number of digits.

- i. Blank : 48 alphanumeric characters, all blanks to be filled out.

U. File format for schedule to bank deposit statement (foreign currency):

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Type of deposit : X (12) [17:28]
- f. Account no./certificate of deposit : X (30) [29:58]
no.
- g. Currency code : X (02) [59:60]
- h. Amount in original currency : 9 (14) V9 [61:75]
- i. Total USD equivalent : 9 (14) V9 [76:90]
- j. Blank : X (30) [91:120]

(I) Description of the columns:

- a. Category of file data : One alphanumeric character, using W as the code to represent the record of schedule to substantial accounting items statement (foreign currency).
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Item code : See Section (10) of the file format for bank deposit statement above.
- e. Type of deposit : See Section (5) of the file format for bank deposit statement above.
- f. Account no./certificate of deposit : 30 alphanumeric characters; left-aligned; no. blanks to be filled out on the right where there is an insufficient number of digits; the entry made must correspond to the same entry in the statement.
- g. Currency code : Two alphanumeric characters; see Uniform

Accounting Item Codes for Electronic Filing.

- h. Amount in original currency : 15 digits (including the first decimal place, the decimal not counting as a digit); taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- i. Total USD equivalent : 15 digits (including the first decimal place, the decimal not counting as a digit); taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; the total amount of USD equivalent is the amount specified in the Amount field in the file format for bank deposit statement above divided by the USD exchange rate at month-end.
- j. Blank : 30 alphanumeric characters, all blanks to be filled out

(II) Description of the columns: The schedule has no column for total amounts.

V. File format for monthly securities inventory report (foreign currency):

- I. File format for Schedule 1 | Monthly operating securities inventory report - foreign currency
 - a. Category of file data : X (01) [01:01]
 - b. Subcategory of file data : X (01) [02:02]
 - c. Year and month : 9 (05) [03:07]
 - d. Securities firm code : X (04) [08:11]
 - e. Item code : 9 (06) [12:17]
 - f. Department : X (01) [18:18]
 - g. Product category code : X (01) [19:19]
 - h. Securities code : X (06) [20:25]
 - i. Currency code : X (02) [26:27]
 - j. Book cost of inventory in original : S9 (13) [28:41]
currency
 - k. USD equivalent of book cost of : S9 (13) [42:55]
inventory

- l. Fair value of inventory in original currency : S9 (13) [56:69]
- m. USD equivalent of fair value of inventory : S9 (13) [70:83]
- n. Blank : X (177) [84:260]

Description of the columns:

- a. Category of file data : One alphanumeric character, using W as the code to represent the record of schedule to substantial accounting items statement (foreign currency).
- b. Subcategory of file data : One alphanumeric character, using “1” to represent the operating securities statement - foreign currency.
- c. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- d. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- e. Item code : Six digits.
- f. Department : See Section (6) of the file format for monthly operating securities inventory report - foreign currency above.
- g. Product category code : See Section (7) of the file format for monthly operating securities inventory report - foreign currency above.
- h. Securities code : See Section (8) of the file format for monthly operating securities inventory report - foreign currency above.
- i. Currency code : Two alphanumeric characters; see Uniform Accounting Item Codes for Electronic Filing.
- j. Book cost of inventory in original currency : 13 digits, plus the sign +/- counting as a digit (the first digit), totaling 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; representing the book cost in original currency of a

- certain security in inventory of the department as of the end of the month.
- 13 digits, plus the sign +/- counting as a digit (the first digit), totaling 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; representing the book cost of a certain security in inventory of the department as of the end of the month, as converted in USD by dividing the book cost of month-end inventory specified in the file format for monthly operating securities inventory report above by the USD exchange rate at month-end.
- 13 digits, plus the sign +/- counting as a digit (the first digit), totaling 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; mandatory.
- 13 digits, plus the sign +/- counting as a digit (the first digit), totaling 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; the USD equivalent is calculated by dividing the fair value of month-end inventory specified in the file format for monthly operating securities inventory report above by the USD exchange rate at month-end; mandatory.
- 177 alphanumeric characters, all blanks to be filled out.
- k. USD equivalent of book cost of inventory :
 - l. Fair value of inventory in original currency :
 - m. USD equivalent of fair value of inventory :
 - n. Blank :
- II. File format for Schedule 2 | Foreign securities statement - foreign currency
- a. Category of file data : X (01) [01:01]
 - b. Subcategory of file data : X (01) [02:02]

c.	Year and month	:	9 (05)	[03:07]
d.	Securities firm code	:	X (04)	[08:11]
e.	Item code	:	9 (06)	[12:17]
f.	Department	:	X (01)	[18:18]
g.	Product category code	:	9 (02)	[19:20]
h.	Securities code	:	X (40)	[21:60]
i.	Name of stock exchange market	:	X (40)	[61:100]
j.	Currency code	:	X (02)	[101:102]
k.	Book cost of inventory in original currency	:	9 (13)	[103:115]
l.	USD equivalent of book cost of inventory	:	9 (13)	[116:128]
m.	Fair value of inventory in original currency	:	9 (13)	[129:141]
n.	USD equivalent of fair value of inventory	:	9 (13)	[142:154]
o.	Blank	:	X (106)	[155:260]

Description of the columns:

a.	Category of file data	:	One alphanumeric character, using W as the code to represent the record of schedule to substantial accounting items statement (foreign currency).
b.	Subcategory of file data	:	One alphanumeric character, using “2” to represent the foreign securities statement - foreign currency.
c.	Year and month	:	See Section (2) of the file format for monthly statement and income/expenditure statement above.
d.	Securities firm code	:	See Section (3) of the file format for monthly statement and income/expenditure statement above.
e.	Item code	:	Six digits.
f.	Department	:	See Section (6) of the file format for foreign securities statement above.
g.	Product category code	:	See Section (7) of the file format for foreign securities statement above.
h.	Securities code	:	See Section (8) of the file format for foreign securities statement above.

- i. Name of stock exchange market : See Section (9) of the file format for foreign securities statement above.
 - j. Currency code : Two alphanumeric characters; see Uniform Accounting Item Codes for Electronic Filing.
 - k. Book cost of inventory in original currency : 13 digits; representing the book cost in original currency of a certain security in inventory of the department as of the end of the month; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - l. USD equivalent of book cost of inventory : 13 digits; representing the book cost of a certain security in inventory of the department as of the end of the month, as converted in USD by dividing the book cost of month-end inventory specified in the file format for foreign securities statement above by the USD exchange rate at month-end; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - m. Fair value of inventory in original currency : 13 digits; mandatory; representing the fair value in original currency of a certain security in inventory of the department as of the end of the month.
 - n. USD equivalent of fair value of inventory : 13 digits; mandatory; representing the fair value of a certain security in inventory of the department as of the end of the month, as converted in USD equivalent by dividing the fair value of month-end inventory specified in the file format for foreign securities statement above by the USD exchange rate at month-end.
 - o. Blank : 106 alphanumeric characters, all blanks to be filled out.
- III. File format for Schedule 3 | Other foreign securities statement - foreign currency
- a. Category of file data : X (01) [01:01]

b.	Subcategory of file data	:	X (01)	[02:02]
c.	Year and month	:	9 (05)	[03:07]
d.	Securities firm code	:	X (04)	[08:11]
e.	Item code	:	9 (06)	[12:17]
f.	Category code	:	X (04)	[18:21]
g.	Securities code	:	X (06)	[22:27]
h.	Name	:	X (24)	[28:51]
i.	Currency code	:	X (02)	[52:53]
j.	Acquisition cost in original currency	:	9 (14)	[54:67]
k.	USD equivalent of acquisition cost	:	9 (14)	[68:81]
l.	Fair value of inventory in original currency	:	9 (14)	[82:95]
m.	USD equivalent of total fair value	:	9 (14)	[96:109]
n.	Initial investment cost in original currency	:	9 (14)	[110:123]
o.	USD equivalent of initial investment cost	:	9 (14)	[124:137]
p.	Blank	:	X (123)	[138:260]

Description of the columns:

a.	Category of file data	:	One alphanumeric character, using W as the code to represent the record of schedule to substantial accounting items statement (foreign currency).
b.	Subcategory of file data	:	One alphanumeric character, using "3" to represent the other foreign securities statement - foreign currency.
c.	Year and month	:	See Section (2) of the file format for monthly statement and income/expenditure statement above.
d.	Securities firm code	:	See Section (3) of the file format for monthly statement and income/expenditure statement above.
e.	Item code	:	Six digits.
f.	Category code	:	See Section (6) of the file format for other foreign securities statement above.
g.	Securities code	:	See Section (7) of the file format for other

- foreign securities statement above.
- h. Name : See Section (8) of the file format for other foreign securities statement above.
 - i. Currency code : Two alphanumeric characters; see Uniform Accounting Item Codes for Electronic Filing.
 - j. Acquisition cost in original currency : 14 digits; taking dollar as the unit; denoting the historical acquisition cost of the investment object in original currency (or the book value where the item code is 124100); blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - k. USD equivalent of acquisition cost : 14 digits; taking dollar as the unit; denoting the historical acquisition cost of the investment cost (or the book value where the item code is 124100), as converted in in USD by dividing the acquisition cost of specified in the file format for other foreign securities statement above by the USD exchange rate at month-end; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - l. Fair value of inventory in original currency : 14 digits; mandatory; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - m. USD equivalent of total fair value : 14 digits; mandatory; taking dollar as the unit; the USD equivalent is calculated by dividing the total fair value o specified in the file format for other foreign securities statement above by the USD exchange rate at month-end; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - n. Initial investment cost in original currency : 14 digits; taking dollar as the unit; denoting the initial investment cost of the investment object in original currency;

blanks to be filled out with zero on the left where there is an insufficient number of digits; mandatory where the item code is 124100; blanks to be filled out with zero in the event of other item codes.

- o. USD equivalent of initial investment cost : 14 digits; taking dollar as the unit; denoting the initial investment cost of the investment object as converted in USD by dividing the initial investment cost specified in the file format for other foreign securities statement above by the USD exchange rate at month-end; blanks to be filled out with zero on the left where there is an insufficient number of digits; mandatory where the item code is 124100; blanks to be filled out with zero in the event of other item codes
- p. Blank : 123 alphanumeric characters, all blanks to be filled out.

(IV) Other description: The schedule has no column for total amounts.

W. File format for summary of schedule to land statement (foreign currency):

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Item code : 9 (06) [11:16]
- e. Section : X (30) [17:46]
- f. Lot number : X (30) [47:76]
- g. Currency code : X (02) [77:78]
- h. Cost in original currency : 9 (14) [79:92]
- i. USD cost : 9 (14) [93:106]
- j. Blank : X (14) [107:120]

(I) Description of the columns:

- a. Category of file data : One alphanumeric character, using W as the code to represent the record of schedule to substantial accounting items statement (foreign currency).
- b. Year and month : See Section (2) of the file format for

- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Category code : See Section (4) of the file format for land statement above.
- e. Section : 30 alphanumeric characters, denoting the section in which the land invested in is located; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
- f. Lot number : See Section (6) of the file format for land statement above.
- g. Currency code : Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing.
- h. Cost in original currency : 14 digits; taking dollar as the unit; denoting the historical cost of the land in the original currency; blanks to be filled out with zero on the left where there is an insufficient number of digits.
- i. USD cost : 14 digits; taking dollar as the unit; denoting the historical cost of the land as converted into USD by dividing the "cost" specified in the above file format for land statement by month-end USD rate; blanks to be filled out with zero on the left where there is an insufficient number of digits.
14 alphanumeric characters, all blanks to be filled out.
- j. Blank : be filled out.

(II) Other description: The schedule has no column for total amounts.

X. File format for summary of schedule to building statement (foreign currency):

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]

- c. Securities firm code : X (04) [07:10]
 - d. Item code : 9 (06) [11:16]
 - e. Building number : X (15) [17:31]
 - f. Address : X (40) [32:71]
 - g. Currency code : X (02) [72:73]
 - h. Cost in original currency : 9 (14) [74:87]
 - i. USD cost : 9 (14) [88:101]
 - j. Blank : X (19) [102:120]
- (I) Description of the columns:
- a. Category of file data : One alphanumeric character, using W as the code to represent the record of schedule to substantial accounting items statement (foreign currency).
 - b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
 - c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
 - d. Item code : See Section (4) of the file format for building statement above.
 - e. Building number : 15 alphanumeric characters, denoting the building number of the building invested in; left-aligned; blanks to be filled out on the right where there is an insufficient number of digits.
 - f. Address : See Section (6) of the file format for building statement above.
 - g. Currency code : Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing.
 - h. Cost in original currency : 14 digits; taking dollar as the unit; denoting the historical cost of the building in the original currency; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - i. USD cost : 14 digits; taking dollar as the unit; denoting the historical cost of the building

as converted into USD by dividing the "cost" specified in the above file format for building statement by month-end USD rate; blanks to be filled out with zero on the left where there is an insufficient number of digits.

- j. Blank : 19 alphanumeric characters, all blanks to be filled out.

Y. File format for schedule to paid-out security deposit statement (foreign currency):

- a. Category of file data : X (01) [01:01]
- b. Year and month : 9 (05) [02:06]
- c. Securities firm code : X (04) [07:10]
- d. Accounting item code : 9 (06) [11:16]
- e. Item : 9 (02) [17:18]
- f. Recipient of security deposit : X (20) [19:38]
- g. Amount : 9 (14) [39:52]
- h. Currency code : X (02) [53:54]
- i. Amount in original currency : 9 (14) [55:68]
- j. USD amount : 9 (14) [69:82]
- k. Blank : X (38) [83:120]

(I) Description of the columns:

- a. Category of file data : One alphanumeric character, using W as the code to represent the record of schedule to substantial accounting items statement (foreign currency).
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
- c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement above.
- d. Accounting item code : See Section (4) of the file format for paid-out security deposit statement above.
Two digits. 1: Housing deposit. 2.:
- e. Item : Trade association self-regulation fund.
3: Security deposit for computer

connection on the exchange. 4: GTSM earmarked reserve. 5: Security deposit for golf club membership. 6: Security deposit for club membership. 7: Security deposit for lodgment in the event of legal action. 99: Others. Where there is an insufficient number of digits, the blanks must be filled on the left.

See Section (6) of the file format for paid-out security deposit statement above.

- f. Recipient of security deposit : Denotes the "amount" specified in the file format for paid-out security deposit statement above. See Section (7) of said
- g. Amount : file format.
Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing.
- h. Currency code : 14 digits, taking dollar as the unit, blanks to be filled out with zero on the left where there is an insufficient number of digits.
- i. Amount in original currency : 14 digits; taking dollar as the unit; the USD amount being calculated by dividing the "amount" specified in the above file format for paid-out security deposit
- j. USD amount : statement by month-end USD rate; blanks to be filled out with zero on the left where there is an insufficient number of digits.
38 alphanumeric characters, all blanks to be filled out.
- k. Blank :

(II) Other description: The schedule has no column for total amounts.

Z. File format for schedule to short- and long-term loan statement (foreign currency):

- a. Category of file data : X (01) [01:01]

b. Year and month	:	9 (05)	[02:06]
c. Securities firm code	:	X (04)	[07:10]
d. Item code	:	9 (06)	[11:16]
e. Creditor	:	X (20)	[17:36]
f. Loaning method	:	9 (01)	[37:37]
g. Loan date	:	9 (07)	[38:44]
h. Loan amount	:	9 (14)	[45:58]
i. Currency code	:	X (02)	[59:60]
j. Loan amount in original currency	:	9 (14)	[61:74]
k. Loan amount in USD	:	9 (14)	[75:88]
l. Blank	:	X (32)	[89:120]

(I) Description of the columns:

a. Category of file data	:	One alphanumeric character, using W as the code to represent the record of schedule to substantial accounting items statement (foreign currency).	
b. Year and month	:	See Section (2) of the file format for monthly statement and income/expenditure statement above.	
c. Securities firm code	:	See Section (3) of the file format for monthly statement and income/expenditure statement above.	
d. Item code	:	See Section (4) of the file format for short- and long-term loan statement above. 20 alphanumeric characters; left-aligned;	
e. Creditor	:	blanks to be filled on the right where there is an insufficient number of digits. See Section (6) of the file format for short- and long-term loan statement above.	
f. Loaning method	:	See Section (7) of the file format for short- and long-term loan statement above.	
g. Loan date	:	Denotes the "loan amount" specified in the file format for short- and long-term loan statement above. See Section () of said	
h. Loan amount	:	file format. Two alphanumeric characters. See Uniform Currency Codes for Electronic Filing.	

- i. Currency code : 14 digits; taking dollar as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits
- j. Loan amount in original currency : 14 digits; taking dollar as the unit; the USD amount being calculated by dividing the "loan amount" in the file format for short- and long-term loan statement above
- k. Loan amount in USD : by the month-end USD rate; blanks to be filled out with zero on the left where there is an insufficient number of digits.
32 alphanumeric characters, all blanks to be filled out.

l. Blank :

(II) Other description: The schedule has no column for total amounts.

AA. File format for international securities business branch monthly statement and income/expenditure statement:

- a. Category of file data : X (01)
- b. Year and month : 9 (05)
- c. Securities firm code : X (04)
- d. Item code : 9 (06)
- e. Sum of debit of current month : S9 (15) V9 SIGN LEADING SEPARATE
- f. Sum of credit of current month : S9 (15) V9 SIGN LEADING SEPARATE]
- g. Amount of current month : S9 (15) V9 SIGN LEADING SEPARATE
- h. Balance of debit (credit) : S9 (16) V9 SIGN LEADING SEPARATE
- i. Blank : X (35)

Description of the columns:

- a. Category of file data : One alphanumeric character; K or L used to distinguish which file each entry belongs to; two files in total.
K represents the record of international

- securities business branch monthly statement (USD1,000).
L represents the record of international securities business branch income/expenditure statement (USD1,000).
- b. Year and month : See Section (2) of the file format for monthly statement and income/expenditure statement above.
 - c. Securities firm code : See Section (3) of the file format for monthly statement and income/expenditure statement" above.
 - d. Item code : Six digits. See Uniform Currency Codes for Electronic Filing.
 - e. Sum of debit of current month : 16 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 17 digits; taking USD1,000 as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - f. Sum of credit of current month : 16 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 17 digits; taking USD1,000 as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - g. Amount of current month : 16 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit (the first digit), totaling 17 digits; taking USD1,000 as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits.
 - h. Balance of debit (credit) : 17 digits (including the first decimal place, the decimal not counting as a digit), plus the sign +/- counting as a digit

(the first digit), totaling 18 digits; taking USD1,000 as the unit; blanks to be filled out with zero on the left where there is an insufficient number of digits; if it is an item falling in file data category L (record of income/expenditure statement) , this column shall be filled out with the cumulative amount.

i. Blank

: 35 alphanumeric characters, all blanks to be filled out.