

J. Aron & Company (Singapore) Pte.

Balance Sheet  
and Regulatory Capital Information  
as at 30 June 2022  
(Unaudited)

## Balance Sheet

### (Unaudited)

<i>\$ in thousands</i>	As at June 2022
<b>Assets</b>	
<b>Current assets</b>	
Cash and cash equivalents	\$ 58,093
Derivative financial instruments	8,681,774
Trade and other receivables	2,934,953
<b>Non-current assets</b>	
Trade and other receivables	650,791
Deferred income tax assets	1,044
Property, plant and equipment	48,064
<b>Total assets</b>	<b>\$ 12,374,719</b>
<b>Liabilities</b>	
<b>Current liabilities</b>	
Derivative financial instruments	\$ 9,075,061
Trade and other payables	1,199,723
Current income tax liabilities	17,376
<b>Non-current liabilities</b>	
Trade and other payables	12,890
Subordinated liability	500,000
<b>Total liabilities</b>	<b>\$ 10,805,050</b>
<b>Equity</b>	
Share capital	\$ 755,141
Retained profits	813,223
Other reserves	1,305
<b>Total equity</b>	<b>\$ 1,569,669</b>
<b>Total equity and liabilities</b>	<b>\$ 12,374,719</b>

## **Regulatory Capital Information (Unaudited)**

As a registered swap dealer, J. Aron & Company (Singapore) Pte. (“the Company”) is subject to the regulatory capital requirements imposed by the Commodities Futures Trading Commission (“CFTC”) and the National Futures Association. Part 23 Subpart E of the CFTC rules specify uniform minimum capital requirements, as defined, for their registrants. The Company has elected to compute its minimum capital risk-based requirements in accordance with the bank-based capital requirements under CFTC Regulation, which require a Common Equity Tier 1 Capital ratio (“CET1”) and Total Capital Ratio of at least 6.5% and 8%, respectively. As at 30 June 2022, the Company had a CET1 ratio of 13.86% and Total Capital ratio of 18.28%.