

J. Aron & Company (Singapore) Pte.

Balance Sheet
and Regulatory Capital Information
as at 30 June 2024
(Unaudited)

Balance Sheet (Unaudited)

<i>\$ in thousands</i>	As at June 2024
Assets	
Current assets	
Cash and cash equivalents	\$ 1,253,030
Derivative financial instruments	624,351
Trade and other receivables	657,775
Non-current assets	
Deferred income tax assets	1,409
Intangible assets	63,727
Total assets	\$ 2,600,292
Liabilities	
Current liabilities	
Derivative financial instruments	\$ 918,341
Trade and other payables	183,738
Current income tax liabilities	7,907
Non-current liabilities	
Trade and other payables	19,862
Subordinated liability	250,000
Total liabilities	\$ 1,379,848
Equity	
Share capital	\$ 755,141
Retained profits	463,998
Other reserves	1,305
Total equity	\$ 1,220,444
Total equity and liabilities	\$ 2,600,292

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 2024, the Company had a CET1 ratio of 17.3% and a Total Capital ratio of 20.9%.