

lwtflkq bnf n Joj ; foln]/fVg'kg]lj j /Of tyf kljt]lbg sf]9fFf

!= sfg]l Joj:yf

✓ lwtflkq ; DaGwl Pj, @)^# sf]bkrñ && adf]hd nufglstf\$]klxrfg, vl/b lqqn cfbz, s// gf] tyf nq]bg ; DaGwl Joj:yf M

-!\_ lwtflkq Joj ; foln] lwtflkq sf/f]f/ ug]l3 ; DaGwl nufglstf\$] kl/ro lng] u]xs vftf v]lg] /sd nq]bg ug] tyf sf/f]f/ ; DaGwl Aoj:yf t]sP adf]hd xg].

-@\_ sg}klg lwtflkq Joj ; foln] lwtflkq v/lb, laqm jf ljlgdo ; DaGwl s// u/]5 csf]lbg sf]ahf/ a]b xg' cufj} s// gf] agfpg' kg] / To:t]gf]df ; f]lwtflkq Joj ; foln] Ph]6sf]?kdf s// u/]eP s// gf]sf] ; Ssn kl't ; DaGwl u]xsnf0{lbg' kg] / cfkn]nflu s// u/]eP s// gf]df ; f]s/f pln]y u/l cfkn' u /fVg' kg].

-#\_ pkbkrñ -@\_ adf]hdsf]s// gf]df b]fPsf s/fx? ; d] pln]y ug' kg] M

- ☞ lwtflkq Joj ; fosf]lsl; d / To:t]Joj ; fo ; #fng ug]7fpF
- ☞ lwtflkq Joj ; foln]cfkn]dVo e0{sfd u/]eP ; f]sf]lj j /Of,
- ☞ s// gf] lbgkg]JolQmsf]gfd / 7]f]g,
- ☞ s// ePsf]ldt / s// gf] tof/ u/]ePldt,
- ☞ lwtflkqsf]lj j /Of / kl/dfOf,
- ☞ lwtflkqsf]kl't 0sf0{dNo,
- ☞ s// c]tu] Itg]k]kl'tkm ; DaGwl lj j /Of,
- ☞ s// c]tu] Itg]k]sldzgsf]/sd jf b/,
- ☞ sg}b:t/ n]lg]eP To:t]b:t/sf]b/ tyf t]; DaGwl lj j /Of,
- ☞ lx; fa /fkn; fkn xg]lbg,
- ☞ t]sP adf]hdsf]cGo s/fx? .

✓ lwtflkq ; DaGwl Pj, @)^# sf]bkrñ &\* adf]hd lwtflkq Aoj ; foln]/fVg'kg]lx; fj

-!\_ lwtflkq Joj ; foln]lx; fa tyf clen]y /fVf cfkn]h] u/]eP lwtflkq sf/f]f/ ; DaGwl kof]t ?kdf kl6l xg]u/l cfkn]h]u/]ePsf/f]f/sf]c]ly\$ l:y]t :ki6 b]vg]u/l /fVg'kg]. jf; nft tyf g]kf g]f; fg lx; fa tof/ ubf{oyfy{b]vg]u/l /fVg'kg].

-@\_ lwtflkq Joj ; foln]pkbkrñ -!\_ adf]hd /fV]f]lx; fa tyf clen]yaf6 k]6 ?kdf cnu b]vg]u/l lwtflkq v/lb ug]{rfxg]cfkn]y]u]xsn]lwtflkq v/lb laqm ug]sf nflu ab]Psf]/sd tyf lwtflkqsf]lx; fa / clen]y t]sP adf]hd a]n]/fVg'kg].

#\_ pkbkrf -!\_ jf @\_ adf]hd /flvPsf]lx; fa tyf clen]y / tt\DaGwl cfly\$ ljj /of tyf kl]tj dgx? lwtfl]kq Joj ; foln]tfl]sP adf]hd tof/ u/L /fVg'kg\$ .

-\$\_ o; bkrf adf]hd /flvPsf lx; fa tyf clen]yx? af\$}jf af\$af6 lgoQm ePsf]lg/Lifs jf n]yfk/Lifs]j ; DalGwt lwtfl]kq ahf/n]lg/Lifof ug{]f hfKg rfx}df kl5 ; lhn}# hfKg jf lg/Lifof ug{; lsg]u/L lwtfl]kq Joj ; foln]/fVg' kg\$ .

**✓ lwtfl]kq ; DaGwl Pj, @)^# sf]bkrf \*@ adf]hd lx; fj tyf ljj /of k} ug[kg]**

-!\_ lwtfl]kq Joj ; foln]cfly\$ j if{; dftt ePsf]tlg dlxgflq cl3Nnf]cfly\$ j ifdf lwtfl]kq Joj ; fo u/\$f] ; #fng ljj /of :ki6 bl]vg] u/L cl3Nnf] cfly\$ j if\$]f n]yfk/Lifof ePsf]gkrf gf\$; fgsf]lx; fa, jf; nft / gub kjfx ljj /of tyf c6o cfj Zos cfly\$ ljj /ofx? af\$}; dl]f k} ug{k\$ .

@\_ pkbkrf -!\_ adf]hd lx; fa tyf ljj /of k} ug{g; s}df ; ]sf]dgfl; j dflkmsf]sf/of vhf0{Dofb yksf]nflu af\$}; dl]f lwtfl]kq Joj ; foln]lgj dg lbPdf af\$}n] tl]g dlxgf; Dd Dofb yk lbg ; Sg\$ . o; /L Dofb ylkPsf]; doleq kl]g To:tf]lx; fa tyf ljj /of k} gu/df af\$}n]To:tf]lwtfl]kq Joj ; folnf0{kfF xhf/bl]v kRrL; xhf/ ?k}fDd hl/jfgf ug{; Sg\$ .

#\_ pkbkrf -!\_ jf @\_ df hg; S} s]f n]vPsf] eP tfkl]g Dofbleq n]yfk/Lifof xg g; s\$]sf/Ofaf6 lx; fa tyf ljj /of k} ug{g; Sg]lwtfl]kq Joj ; foln] kl5 n]yfk/Lifof e0{s}kl5 jf:tl]s lx; fa tyf ljj /of aem]pg] u/L n]yfk/Lifof e} g; s\$]lx; fa tyf ljj /of aem]pg ; Sg\$ .

**✓ lwtfl]kq Joj ; fol -lwtfl]kq bnfn, lwtfl]kq Aofk/l tyf ahf/ lgdf]f\_ lgod]jnl, @)^\$ sf]lgod @\* adf]hd u]xssf]cfb} bt]f{ug[kg]**

-!\_ lwtfl]kq bnfn]u]xsaf6 cfb} k]t u/L To:tf] cfb} bt]f{u/] dfq sf/f}f/ ug{k\$ .

@\_ lwtfl]kq bnfn]pkl]god -!\_ adf]hd bt]f{ePsf]u]xssf]cfb} adf]hd sf/f}f/ ubf{dNo tyf ; do kl]yldstfsf]cfwf/df ug{k\$ .

**✓ lwtflkq Joj ; fol -lwtflkq bnfnn, lwtflkq Aofkf/L tyf ahf/ lgdffl\_lgodfjnl, @)^\$  
sf]lgod @( adf]hd u|xssf]cleny /fVgkg]**

-!\_ lwtflkq bnfnn] u|xssf] nflu sf/f]af/ ug{ cl3 JolQm jf ; :yfut u|xssf]qmdzMcg; 'L-!@ jf cg; 'L-!# adf]hdsf]9fFfdf kOf{ljj /Of ; lxtsf]cleny /fVgkg].

-@\_ pklgod -!\_ adf]hd clený /fVg] ; dodf lwtflkq bnfnn] lwtflkqs] dNodf xg; Sg]ptf/ r9fj tyf ljlecg k\$[Lsf hflvdx?sf ; DaGwdf u|xsnf0{hfgsf/L u/fpg'kg].

**✓ lwtflkq Joj ; fol -lwtflkq bnfnn, lwtflkq Aofkf/L tyf ahf/ lgdffl\_lgodfjnl, @)^\$  
sf]lgod #) adf]hd a\$ dfrkf /sd ngbbg ugkg]**

lwtflkq bnfnn] u|xss; u lwtflkq ; DaGwl sf/f]af/ ubf{ a\$ dfrkf dfq /sd ngbbg ugkg].

**✓ lwtflkq Joj ; fol -lwtflkq bnfnn, lwtflkq Aofkf/L tyf ahf/ lgdffl\_lgodfjnl, @)^\$  
sf]lgod #! adf]hd u|xssf]/sd tyf sfuhfts]kof]**

-!\_ lwtflkq bnfnn]sg}u|xssf]/sd, lwtflkq tyf sfuhft cf^gf]nflu jf cGo u|xssf]nflu kof] ug{kfpg]5g].

-@\_ lwtflkq bnfnn] lwtflkq sf/f]af/ u/k15 kfk't u/\$f]/sd, lwtflkq jf sfuhft To; /L kfk't u/\$}lbg jf eflnk16; Dd ; DaGwt klnf0{a' fpg'kg].

-#\_ lwtflkq bnfnn] k1o\$ u|xssf]lwtflkq sf/f]af/ ; u ; DaGwt kdf0fkq tyf /sdsf]lx; fa :ki6 b]vg]u/L 5\$5\$}cleny /fVgkg].

**✓ lwtflkq Joj ; fol -lwtflkq bnfnn, lwtflkq Aofkf/L tyf ahf/ lgdffl\_lgodfjnl, @)^\$  
sf]lgod ## adf]hd sf/f]af/ Joj :yf tflslbg ; Sg]**

-!\_ ; /sf/L C0fkq tyf cGo laz]f lsl; dsf lwtflkq sf/f]af/ ; DaGwdf cfj Zostf cg; f/ af\$6]; do ; dodf yk Joj :yfx? tflslbg ; Sg].

-@\_ lwtflkq bnfnn] u|xsaf6 sf/f]af/ cfbz kfk't ug] u|xss vftf vfl]g] dflhg sf/f]af/ ug]nufotsf laifodf u|xss; u ugkg]; Dem]fsf ; DaGwdf ; do ; dodf af\$6]cfj Zos Joj :yf tflslbg ; Sg].

**✓ lwtflkq Joj ; fol -lwtflkq bfn, lwtflkq Aofkf/L tyf ahf/ lgdffl\_lgodfjnl, @)^\$  
sf\_lgod # \$ adflhd lx; fj lstj / clenÿ b?:t /VgkgI**

-!\_ lwtflkq bfn, lwtflkq Jofkf/L tyf ahf/ lgdffn]cfkth]u/\$]lwtflkq  
sf/faf/, ; \$]lx; falstfa tyf u|xs ; DaGwl clenÿ :ki6 / oyfy{?kdf b]vg]u/L  
cBfj lws ?kdf /VgkgI .

-@\_ lwtflkq bfn, lwtflkq Jofkf/L tyf ahf/ lgdffn]k|Int sfgÿ adflhd  
tfl]sPsf]9fFf / nÿfdg cg; f/ nÿf /vL gkrf gf\$; fg lx; fj , j f; nft tyf gub kj fx  
lj j /Of nufotsf lj Qlo lj j /Of tof/ ugkgI .

-#\_ o; lgod adflhd /VgkgI clenÿ tyf lj j /Of cBfj lws?kdf tof/ u/L  
af\$[ ; f]sf]lg/Llfof tyf hfFaem ug{ rfx\$] avt pknAw u/fpg' ; DalGwt lwtflkq  
bfn, lwtflkq Jofkf/L tyf ahf/ lgdffsf]st{0 xgI .

**✓ lwtflkq Joj ; fol -lwtflkq bfn, lwtflkq Aofkf/L tyf ahf/ lgdffl\_lgodfjnl, @)^\$  
sf\_lgod # % adflhd kljtj dg kÿ ugkgI**

-!\_ lwtflkq bfn, lwtflkq Jofkf/L tyf ahf/ lgdffn]k|o\$ cfly\$ j if{  
; dft ePsf]tlg dlxgfleq pQm cfly\$ j if\$]nÿf k/Llfof ePsf]lj lQo lj j /Of tyf pQm  
j ifdf u/\$]sfd sf/afxl ; DaGwl j flif\$ kljtj dg af\$ { dlf kÿ ugkgI .

-@\_ lwtflkq bfn, lwtflkq Jofkf/L tyf ahf/ lgdffn]k|o\$ qdfl; s cj lw  
; dft ePsf]tl; lbgleq ; do ; dodf af\$[ t\$]9fFdf af\$ { dlf qdfl; s kljtj dg  
kÿ ugkgI / cl3Nnf]qdfl; s kljtj dgdf pNnÿ ePsf]s/fx?df sg}leGgtf cfPsf]eP  
; f]; DaGwl hfgsf/L ; dÿ pQm kljtj dg ; fy kÿ ugkgI .

@ Jo ; foln]clen]ysf nflu /fVg'kg]sfuhftx?

dfyl pNn]vt sfggl kpf]hgsf]nflu lwtfkq Jo ; foln]lgDgfg; f/sf]cfj Zos sfuhft /fVg'kg].

- ☞ u]xs kl/ro lj j /0f (Client Identification Form\_
- ☞ u]xs kl/ro-kq (Client Identity Card\_
- ☞ cfb] kq (Order Request Form)
- ☞ cfb] btff]stfj (Order Registration Book)
- ☞ leqlg]/ j flx/lg]sfuhfts]stfj (Document's Inward-outward Book)
- ☞ u]xs vftf (Client's Account)
- ☞ blgs sf/f]f/ lj j /0f (Daily Transaction Particulars)
- ☞ s/f/ gf (Contract Note)
- ☞ u]xs kl]S vftf (Client Advance Account)
- ☞ u]xssf]lwtfkqsf]df]bft l]tfa (Stock Book of Client's Securities)
- ☞ cgo lj j /0fx?
  - ☞ e]f/ (Voucher)
  - ☞ n]h/ (Ledger)
  - ☞ d]d]f]f] (Memoranda)
  - ☞ gub tyf a] vftf (Cash and Bank Account)
  - ☞ k/lif0 ; Gthg, jf; nft, cf0oo lj j /0f, g]k]f]f] ; fg lx; fj, tyf gub kj fx lj j /0f (Trial Balance, Balance Sheet, Profit and Loss Account and Cash Flow Statements)

✓ u]xs kl/ro lj j /0f (Client Identification Form\_

lwtfkq Jo ; foln] gofF u]xs -JolQm j f ; u]7t ; :yf\_ sf] ; Gbe]f lwtfkq Jo ; fol -lwtfkq bnfn, lwtfkq Jofk/l tyf ahf/ lgdf]f\_ lgodfj nl, @)^\$ sf] cg; !l !@ / !# adf]hdsf] u]xs kl/ro lj j /0f k0f{ ?kdf e/f0{ ; DalGwt u]xssf] b:vt tyf cfjZos sfuhft ; lxt ldtla2 ?kdf /fVg' kb]. pQm knf/d dfkn] u]xsnf0{lbo} u]xs kl/ro btff]g=-Client Registration Code\_ k]o] u]xssf]nflu km/s km/s (Uniue) xg' kg] / lwtfkq Jo ; foln]pQm u]xssf]cfb] sf/f] f/ k]ffnldf klj li6 -Entry\_ ubf; f]l u]xs kl/ro btff]g=g)k]f] ug]kg].

**✓ ufxs kl/ro-kq (Client Identity Card)**

lwtflkq Joj ; foln]k]o\$ ufxssf]kl/ro ; Da6wdf cfbzkqdf vhfpgkg]Gogtd  
lj j /Ofx? h:t}ufxs kl/ro btf{g+ ufxssf]gfd, gful/stf g+ afj sf]gfd, j fh]j f  
kltsf]gfd h:tf s/fx? pNny ul/Psf]krf]; lxtsf]ufxs kl/ro-kqsf]b0{klt tof/  
ug{kb5 . pQm kl/rokqsf]Ps klt ufxsnf0{pknJw u/fpg' kb5 / Ps klt Joj ; fol  
cfknp]; /lft; fy /Vg' kb5 . ufxs kl/ro-kqsf]9fFf cg'; hL-! df tflsP adflhd  
xg5 .

**✓ cfbz kq (Order Request Form)**

lwtflkq Joj ; foln]ufxsaf6 kkt v/lb laqm cfbz kq kOf{?kdf e/]ge/\$]x]l  
kOf{?kdf ge/\$]eP eg{nufP/ dfq :jlsf/ ug{kb5 / o; n]cfbz btf{lstfadv ePsf  
klj i6lx?nf0{cfwf/ kbfq ug{kb5 . o; /l kkt cfbzkq ldljt2 ?kdf Joj:yt tj/n]  
/Vgkb5 . cfbz kqsf]9fFf lwtflkq ahf/sf]ljgodfj nldf tflsP adflhd xg5 .

**✓ cfbz btf{stfj (Order Registration Book)**

lwtflkq Aoj ; foln] ufxsaf6 kkt v/lb laqm cfbzkq cg' f/ ; f] ; Da6wl  
cfjZos lj j /Of cfbzkq kkt ug]lj]Qs}cfbz btf{lstfadv qmids ?kdf btf{ug]  
Joj :yf ug{kg5 . o; /l btf{ePsf v/lb tyf lj lqm cfbzx? sf/]f/ kOfnldf klj i6l ubf{  
dNo-; do kfyldstfsf cfwf/df ug{kg5 . klj i6l ug{gEof0Psf cfbzx?nf0{csf]  
lbgf] z?df cfbz btf{stfj df qmda2 ?kdf kgM btf{ug{kg5 . sf/]f/sf] nflu  
kfnf] /x\$ -GTC df /x\$ cfbzx?df sg}kl/j t6 ul/g] ePdf ; f] sf] cfbz btf{  
stfj sf]s]knotdf tyf cfbz kqdf ; d] hgfpg' kg5 . cfbz btf{stfj df btf{ePsf  
cfbzx? -klj i6l ug{gEof0Psf afx\$ x/\$ lbgf] cGfodf lwtflkq ahf/sf] kOfnlaf6  
kkt xg]klJns c8{ a5 ; G dh vfg' kb5 . cfbz btf{stfj sf]9fFf cg'; hL @ df  
tflsP adflhd xg5 .

**✓ leqlg/ jflx/lg]sfuhfts]stfj (Document's Inward-outward Book)**

lwtflkq Aoj ; foln]ufxssf ; Da6wdf kkt xg] tyf c6oq k7fpg]sfuhftx?sf]  
leqlg] / aflx/lg] sfuhfts] lstfaE df cwjlws ?kdf clen] /Vg' kg5 . o;  
lstfadv clen] /Vg]kOf]hgsf nflu lgDg sfuhftx? TflsPsf 5gW

- != z6/ kOf0fkq
- @= cfbz kq
- #= z6/ bflvn vf/h ug{lbg]b/vf:t

\$= vfnl x: tfgt/Of btflg j b g

%= s/f/ gfb

o; lsfj ufxssf] sfuhftkqx? x]l dlxgfsf] clgtddf agb ug{ kb5 . pQm lsfj sf]9fFf cg; Fl # df k|tt ul/Psf]5 .

**✓ ufxs vftf ( Client Account)**

lwtflkq Aoj ; foln] ufxssf] nflu JolQmut ufxs vftfsf] Joj :yf ug{ kg5 . ufxs vftf k|to5 sf/faf/ :ki6 blvg] u/l cBfj lws ?kdf /Vg' kg5 . lwtflkq Aoj ; folsf] clenY -Record\_ df c; / kfg]sf/f] f/ ; DaGwl ljj /Of dfq lwtflkq Joj ; folsf] vftdf /Vg' kb5 . ufxssf] /sd ufxssf] vftdf 5\$} clenY ug{ kb5 / km/s a\$ vftdf hddf ug{ kb5 h; sf] kofl ufxs jf ljj do ahf/nf0{eQmfgl ug{dfq kofl ug{ ; lsg5 . lwtflkq Aoj ; foln] ufxs vftf ; fdfgo bxf]f] nYf kofnl cg?k tof/ ug{ kg5 .

**✓ blgs sf/faf/ ljj/Of (Daily Transaction Particulars)**

blgs sf/faf/ ljj /Ofdf Ps lbge/sf]sf/faf/ ePsf] ljj /Ofsf] klj i6l ug{ kg5 . ; f]sf/faf/ dVb]v/lb tyf ljj lqm sf/faf/sf] 5\$5\$} ljj /Of /Vg] Joj :yf ul/g' kgI/ blgs kmf0nE ugI Aoj :yf ug{ kgI 5 . blgs sf/f]f/ ljj /Ofsf] 9fFf lwtflkq ahf/sf] ljj godfj nldf tflsP adflhd xg5 .

**✓ s/f/ gfb (Contract Notes)**

lwtflkq Aoj ; foln] lwtflkq ; DaGwl Pq, @)^# sf] bkmf && sf] Joj :yf adflhd sf/faf/ ePsf] k|to5 cfbzsf] ; fxl lbg jf efnlkN6 ahf/ agb xg' cuifj }s/f/ gfb tof/ u/l ; f] sf] g\$sn kl't cfknh] kmf0ln<sup>a</sup> u/l ; \$sn kl't ; DaGwt ufxsnf0{ lbg' kb5 . s/f/ gfb sf]9fFf cg; Fl \$ df tflsP adflhd xg5 .

**✓ ufxs kZsl vftf (Client Advance Account)**

lwtflkq Joj ; foln] cfbzskq ; f]sg]lgZrt /sd kZslsf] ?kdf dfu ug{ ; Sg5 . o; /l ufxsaf6 k|t kZsl /sd ufxs kZsl vftdf cnlu} clenY ug{ kb5 . ufxsaf6 k|t kZsl /sd ; fxl lbgdf ufxs a\$ vftdf hddf ul/ ; Sg' kgI 5 . pQm kZsl /sd sf/f]f/x?sf] eQmfgl ; dodf ldnfg ug{ kg5 . ufxs kZsl vftf ; fdfgo bxf]f] nYf kofnl cg?k tof/ ug{ kg5 . o; /l k|t /sd x?sf] k|t sfuh -Receipts\_ Joj :yf ?kdf /Vgkg5 .

✓ u|xssf]lwtflkqsf]dflbft Istfa (Stock Book of Client's Securities)

lwtflkq Joj ; foln]u|xssf]lwtflkq u|xssf]lwtflkq dflbft Istfadf 5\$}cleny ug{k b5 . k]o\$ dlxgfsf] cGtodf o; Istfa agb ul/ leqlg] / j flx/lg] sfuhftsf] Istfj]sf]lwtflkq ; E ldnfg ug{k]5 . o; Istfasf]9fFf cg; Fl % df k]tt ul/Psf] 5 .

✓ c6o ljj/Ofx?

k]Int Pq lgod lgb]zsf]tf\$]adfl]nd tyf :yflkt rng rNtl cg; f/ tof/ ug{k]e]f/, n]h/, d]f]q]8f, gub tyf a\$ vftf, k/Llf0f ; Gthg, jf; nft, cfoJoo vftf / gub kjfx ljj/Of 0Tofbl ljj/Ofx? sDkgL Pq tyf g]kn n]yfdgf af\$[h] hf/L u/\$f] n]yfdgf cg?k n]yfsf ; j d]f6o l; 2f6tsf]kfnfg u/L tof/ ug{k]5 .

#= tfl]sPsf k]tj]hgx?sf]9fFf

qdf] ; s ljj/Ofx?

lwtflkq Joj ; fol -lwtflkq bnf, lwtflkq Aofkf/L tyf ahf/ lgdf{f{ lgodfj nl, @)^\$ sf]lgod #% sf]pklgod @ n]u/\$f]Joj :yf cg; f/ k]o\$ qdf] ; ; dflkt ePsf]#) lbgleq tfl]sPsf]9fFdf qdf] ; s k]tj]hg af\$ ; dlf k]z ug{k]5 / ljutsf]qdf] ; s k]tj]hgdf s]x s/f kl/j t6 ePsf]eP ; f\$] ; d] hfgsf/L u/fpg'kg\$ .

pQmJoj :yf adfl]nd lwtflkq Joj ; folx?n]qdf] ; s k]tj]hg af\$ ; dlf k]z ug\$]f lgldt lgDgfg; f/sf]9fFf tfl]sPsf]5 .

!= qdf] ; s ljQlo ljj/Of h:t}jf; nft, gfkrfgf\$; fg lx; fj / gub kjfx ljj/Ofdf ; kOf{cg; Flx? ; n]lg u/L tof/ ug{k]5 . pQmljj/Ofdf ut jif\$] ; f]l cjwlsf] ljj/Of ; d] ; dfj]z ug{k]5 .

☞ ljj/Of tof/ ubf{k]Int sfgg cg; f/ Joj xf/df nfu"ePsf n]yfdgxf? / n]yfsf ; j d]f6o l; 2f6tnf0{kfnfg ug{k]5 .

☞ thgf]dstf (Comparatives) sf nful km/s k/\$f s/fx?sf] hfgsf/L kjfx ug{k]5 .

☞ k]kt sldzg c]dbfgl, lwtflkq ahf/nf0{lbgkg]eQmfgl, u|xssf]gub tyf a\$ dflbft, u|xssf]lwtflkq dflbft, u|xsf; u lngkg]lx; fj h:tf s/fx? kOf{?kdf v]h]nPsf]xgkg\$ .

☞ kēfj oflō ljj /0f (Material Information), b08 hl/jfgf tyf sfgō pln3g u/jfkt kfPsf]; hfo h:tf s/fx? lj Qlo ljj /0fdf :ki6 blvg] u/l pln]y ug{kbg.

@= lbgxF ePsf **v/lblaqn sf/f3f/sf] eflts l:ytI (Physical Status of Transactions)** blgs ?kdf (Daily Basis) df tyf ;f] sf] dfl; s hDdf (Monthly Sub-total) ; d] blvg]u/l cg; Fl ^ sf]9fFf adfl]hd k] ug{kbg.

#= lbgxFePsf **sf/f3f/sf]lj Qlo l:ytI (Financial Status of Transactions)** blgs ?kdf (Daily Basis) df tyf ;f] sf] dfl; s hDdf (Monthly Sub-total) ; d] blvg]u/l cg; Fl & sf]9fFf adfl]hd k] ug{kbg.

\$= **sf/f3f/sf] /fkm fkm tyf gfd; f/l :yug (Transactions Pending Clearing and Settlement)** x/3 dlxgfsf]cGtosf]l:ylt blvg]u/l cg; Fl \* sf]9fFf adfl]hd k] ug{kbg.

%= **u]xssf]lwtfl]q ; DaGwl]lj j/0f (Statement of Securities of Clients)** x/3 dlxgfsf]cGtosf]l:ylt blvg]u/l cg; Fl ( sf]9fFf adfl]hd k] ug{kbg.

^= blgs sf/f3f/sf] cfwf/df agfPsf] **s/f/ gfb ; DaGwl]lj j/0f (Statement of Contract Notes)** blgs ?kdf (Daily Basis) df tyf ;f] sf] dfl; s hDdf (Monthly Sub-total) ; d] blvg]u/l cg; Fl !) sf]9fFf adfl]hd k] ug{kbg.

&= **u]xssf]gub tyf a3 ; DaGwl lj j/0f (Statement of Client's Cash or Bank)** x/3 dlxgfsf]cGtosf]l:ylt blvg]u/l cg; Fl !! sf]9fFf adfl]hd k] ug{kbg.

### j flif\$ lj j/0fx?

lwtfl]q ; DaGwl Pg, @)^# sf]bkf \*@ / lwtfl]q Joj ; fol -lwtfl]q bnfn, lwtfl]q Aofkf/L tyf ahf/ lgdf{f{ lgodfj nL, @)^\$ sf]lgod #% sf]pklgdo ! adfl]hd lwtfl]q Joj ; folx?n] j flif\$ kl]tj dg, n]yfkI/Ifof ePsf] lj Qlo ljj /0f tyf cGo lj j/0fx? tfl]sPsf]9fFfdf cfly\$ j if{; dflkt ePsf]# dlxgfleq k] ug{kbg.

pk/fQm Joj :yfx? adfllhd lwtflkq Joj ; folx?n] j flifš kljtjhg tyf cġo  
lj j /0fx? afš; dlf kž ugšf lglDt lgDgfg; f/sf]9fFf tflšPsf]5 .

!= lwtflkq Joj ; folx?n] kġInt sfggn] tš] adfllhd tyf :yflkt rng cg; f/  
nġvkl/lfof ePsf]j flifš kljtjhg j f; nft, gfkmgfš; fg vftf / gub kj fx lj j /0f  
; fy}cg; ġlx? ; ġlg ul/ ut; fnsf] thgflds l:ytI bġvg] u/l j flifš lj Qlo  
lj j /0fx? sDkgL Pġ tyf gġfn nġvdfg afšn]hf/L u/šf]nġvdfg cg?k nġvdf  
; j Qfġo l; 2fġtsf]kfgnf u/L tof/ ugġg]5 .

☞ lj j /0f tof/ ubf{kġInt sfgġ cg; f/ Joj xf/df nfu"ePsf nġvdfgx?  
/ nġvdf ; j Qfġo l; 2fġtnf0{kfgnf ugġg]5 .

☞ thgfldstf (Comparatives) sf nful km/s k/šf s/fx?sf] hfgsf/L  
kj fx ugġg]5 .

☞ kġt sldzg cġbfgl, lwtflkq ahf/nf0{lbgkg]eQmgl, uġxssf] gub  
tyf aš dġbft, uġxssf]lwtflkq dġbft, uġx; ġ lngkg]lx; fj h:tf  
s/fx? kġf{?kdf vġnPsf]xgkg]5 .

☞ kġfj ofġo lj j /0f (Material Information), b08 hl/jfgf tyf sfgġ  
pġnġg u/]fkt kġPsf]; hfo h:tf s/fx? lj Qlo lj j /0fdf :ki6 bġvg]  
u/L pġnġ ugġg]5 .

@= cġo lj j /0fx?df qġfl; s ?kdf kž ugġg]lj j /0fx? -qġfl; s lj Qlo lj j /0f  
afxš\_ g)df; s ?kdf vġg]u/L j flifš ?kdf kž ugġg]5 .