



MANUAL FOR PREPARATION OF RETURNS FOR INVESTMENT FIRMS

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MANUAL FOR PREPARATION OF RETURNS FOR INVESTMENT FIRMS

Chapter 1. Introduction

1. The purpose of this Manual for Preparation of Returns for Investment Firms (hereinafter – Manual) is to outline templates for reporting on financial, prudential and financial conduct performance of the Astana International Financial Centre (hereinafter – AIFC) Participants authorised investment firms (hereinafter – PRU Investment Firms) and provide guidance on their completion. This Manual is updated at the situation may require.
2. The Manual complies with the AIFC General Rules (AIFC Rules No. FR0001 of 2017, hereinafter – GEN), AIFC Prudential Rules for Investment Firms (AIFC Rules No. FR0011 of 2017, hereinafter – PRU INV), AIFC Conduct of Business Rules (AIFC Rules No. FR0005 of 2017, hereinafter – COB) and developed to meet supervisory goals of the Astana Financial Services Authority (hereinafter – AFSA).

Chapter 2. Reporting templates for PRU Investment Firms.

3. The purpose of this Chapter is to set out reporting templates and provide PRU Investment Firms with instructions on the preparation of financial and prudential returns.
4. Reporting templates include 3 main areas of supervision:
 - 4.1. Financial statement templates;
 - 4.2. Prudential supervision templates;
 - 4.3. Business Conduct supervision templates.
5. Financial statement reporting templates consist of:

Reporting template	Annex No.	Applicability
Balance Sheet/Financial Position Reporting Template	Annex 1.1.	Applicable for PRU Investment Firms and Externally Regulated PRU Investment Firms
Off-Balance Sheet Accounts Reporting Template	Annex 1.1-1.	Applicable for PRU Investment Firms and Externally Regulated PRU Investment Firms
Profits and Losses Reporting Template	Annex 1.2.	Applicable for PRU Investment Firms and Externally Regulated PRU Investment Firms

6. Prudential supervisions reporting templates consist of:

Reporting template	Annex No.	Applicability
Capital Resources Reporting Template	Annex 1.3.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>
Minimum Capital Requirement Reporting Template	Annex 1.4.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>
Credit Risk Weighted Assets Reporting Template	Annex 1.5.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>
Minimum Capital Requirement – Balance Sheet Exposures Reporting Template	Annex 1.6.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>

Minimum Capital Requirement – Credit Conversion Off-Balance Sheet Reporting Template	Annex 1.7.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>
Minimum Capital Requirement – Credit Risk Weighted Averages by Risk weights Reporting Template	Annex 1.8.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>
Minimum Capital Requirement – Credit Risk Capital Requirement Securitisation Reporting Template	Annex 1.9.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>
Minimum Capital Requirement – Market Risk Capital Requirement Reporting Template	Annex 1.10.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>
Minimum Capital Requirement – Operational Risk Capital Requirement Reporting Template	Annex 1.11.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>
Liquid Assets Requirement Reporting Template	Annex 1.12.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>
Information on Controllers	Annex 1.13	<i>Not applicable for Externally Regulated PRU Investment Firm</i>

7. Business Conduct supervision reporting templates consist of:

Reporting template	Annex No.	Applicability
Advising on Investment	Annex 2.1	<i>Applicable for PRU Investment Firms</i>
Asset Management	Annex 2.2	<i>Applicable for PRU Investment Firms</i>
Other Asset Management Services	Annex 2.3	<i>Applicable for PRU Investment Firms</i>
Dealing Overview and Personnel	Annex 2.4	<i>Applicable for PRU Investment Firms</i>
Executing Exchange Traded Products	Annex 2.5	<i>Applicable for PRU Investment Firms</i>
Transactions-Executing OTC Products	Annex 2.6	<i>Applicable for PRU Investment Firms</i>
Arranging Exchange Traded Products	Annex 2.7	<i>Applicable for PRU Investment Firms</i>
Transactions- Arranging OTC Products	Annex 2.8	<i>Applicable for PRU Investment Firms</i>
Transactions- Principal Transactions- Exchange Traded (Booked in the AIFC)	Annex 2.9	<i>Applicable for PRU Investment Firms</i>
Transactions- Principal Transactions – OTC (Booked in the AIFC)	Annex 2.10	<i>Applicable for PRU Investment Firms</i>
Transactions-Principal Transactions- Exchange Traded (Booked outside the AIFC)	Annex 2.11	<i>Applicable for PRU Investment Firms</i>
Transactions- Principal Transactions – OTC (Booked outside the AIFC)	Annex 2.12	<i>Applicable for PRU Investment Firms</i>
Client Classification	Annex 2.13	<i>Applicable for PRU Investment Firms</i>
Arranging Credit Facility	Annex 2.14	<i>Applicable for PRU Investment Firms</i>
Staffing and Conduct	Annex 2.15	<i>Applicable for PRU Investment Firms</i>

Chapter 3. Reporting Rules

8. PRU Investment Firms are submitting financial, prudential and business conduct returns outlined in para 5, 6 and 7. of the Manual with explanatory note disclosing the main reports outcomes, for following reports within submission periods outlined below:

8.1) Quarterly returns **within a month period** after the reporting quarter ends; and

- 8.2) Annual returns **within a 4 months period** after the reporting year ends. Annual prudential report must contain certification by the same auditor, responsible for audit of annual financial statements;
 - 8.3) Submission periods outlined in 8.1) and 8.2) of reports can be extended by the AFSA written notice.
9. If any PRU Investment firm breaches (or expects to breach) a prudential requirement set by the AFSA or Financial Services Regulator in jurisdiction of incorporation of Externally Regulated PRU Investment Firm, it must immediately notify the AFSA and must give the AFSA any relevant documents (including all relevant documents submitted to that Financial Services Regulator).
 10. Reporting must be made by PRU Investment Firms in thousands of USD.
 11. Reports must be submitted to the AFSA by way of official e-communication channels. The transmission should include scanned copies of signed reports and supporting Ms Excel documents.

Chapter 4. Conclusion

9. PRU Investment Firms within a month after reporting period ends must submit reports of significant shareholders listed below, if such reports are required to be created, in English language. If such reports are required to be created.
 - 10.1) Audited annual financial reports of significant shareholders;
 - 10.2) Annual report of significant shareholder, that includes annual information on business performance, implementation of strategic goals and other information about shareholders.
12. Externally Regulated PRU Investment Firms (incl. doing business in the AIFC as a branch of investment firm) within a month after approval, must submit Head Office Investment Firm's reports in English language.
 - 11.1) Audited annual financial report;
 - 11.2) Annual report, that includes annual information on business performance, implementation of strategic goals and other information about Head Office Investment Firm;
 - 11.3) Copies of any Financial and Prudential reports that the Externally Regulated PRU Investment Firm is required to provide to any other Financial Services Regulator;
12. PRU Investment Firms must submit their audited financial report in compliance with requirements of GEN. The submission of reports should include explanations regarding significant differences in each return, where it is applicable.
13. The AFSA by written Notice may extend the submission periods of returns outlined in this Manual.
14. PRU Investment Firms should be informed of amendments to this Manual within 10 working days after publication on the AFSA official website.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Balance Sheet/Financial Position Report

No	ITEM	Reporting period	Reporting period -1
1	2	3	4
1	ASSETS		
2	Cash and Cash equivalents, including:		
2.1.	cash		
2.2.	cash in banking accounts		
3	Refined precious metals		
4	Deposits (excluding the impairment reserves), including:		
4.1.	accrued interest income receivable		
5	Reverse REPO operation, including		
5.1.	accrued interest income receivable		
6	Securities measured at fair value where changes are recognized through Profit or Loss, including		
6.1.	accrued interest income receivable		
7	Securities measured at fair value through comprehensive incomes, including:		
7.1.	accrued interest income receivable		
8	Securities measured at amortized price (excluding the impairment reserves), including:		
8.1.	accrued interest income receivable		
9	Investment property		
10	Investments in subsidiaries, associates or joint arrangements		
11	Inventories		
12	Long term assets held for trading (disposal groups)		
13	Fixed assets (excluding depreciation and impairment expenditures)		
14	Intangible assets (excluding amortization and impairment expenditures)		
15	Receivables		
16	Accrued commission fee income receivables, including		
16.1.	<i>consultancy services, including</i>		
16.1.1.	<i>affiliates</i>		
16.1.2.	<i>other clients</i>		
16.2.	<i>from bonds holders representative services</i>		
16.3.	<i>from underwriter services</i>		
16.4.	<i>from brokerage services</i>		
16.5.	<i>from asset management services</i>		
16.6.	<i>from market- maker services</i>		
16.7.	<i>from pension assets</i>		
16.8.	<i>from investment incomes (losses) on pension assets</i>		
16.9.	<i>others</i>		
17	Financial derivatives, including		
17.1.	<i>claims on futures operations</i>		
17.2.	<i>claims on forward operations</i>		
17.3.	<i>claims on options operations</i>		
17.4.	<i>claims on swap operations</i>		
18	Current tax claims		
19	Deferred tax claims		
20	Prepayments and advance payments		
21	Other Assets		
22	TOTAL ASSETS		
23	LIABILITIES		

24	REPO operations		
25	Issued Debt securities		
26	Loans received		
27	Subordinated debts		
28	Reserves		
29	Settlements with Shareholders (dividends)		
30	Accounts payable		
31	Accrued commission expenditures to be paid, including		
31.1.		<i>on transfer operations</i>	
31.2.		<i>on clearing operations</i>	
31.3.		<i>on cashier operations</i>	
31.4.		<i>on safe operations</i>	
31.5.		<i>on collection of banknotes, coins and other valuables</i>	
31.6.		<i>on trust operations</i>	
31.7.		<i>on stock exchange services</i>	
31.8.		<i>on custody services</i>	
31.9.		<i>on brokerage services</i>	
31.10.		<i>on services of the Central depository</i>	
31.11.		<i>on services on Common registrar</i>	
31.12.		<i>on services of other professional participants of securities markets</i>	
32	Financial derivatives, including		
32.1.		<i>obligations on futures operations</i>	
32.2.		<i>obligations on forward operations</i>	
32.3.		<i>obligations on options operations</i>	
32.4.		<i>obligations on swap operations</i>	
33	Current tax liabilities		
34	Deferred tax liabilities		
35	Advances received		
36	Liabilities on employee benefits		
37	Head Office Accounts*		
38	Other Liabilities		
38.1.		<i>lawsuits payable</i>	
38.2.		<i>other liabilities</i>	
39	TOTAL LIABILITIES		
40	SHAREHOLDER'S EQUITY**		
41	Equity share capital, including		
41.1.		<i>ordinary shares</i>	
41.2.		<i>privileged shares</i>	
42	Premiums (additionally paid up equity)		
43	Withdrawn equity		
44	Reserved equity, including		
44.1.		<i>reserves on revaluation of securities measured at fair value through comprehensive incomes</i>	
44.2.		<i>reserves on revaluation of fixed assets</i>	
44.3.		<i>reserves on revaluation on loans value, measured at fair value through comprehensive incomes</i>	
45	Other reserves		
46	Retained profit (uncoverd loss), including		
46.1.		<i>previous years</i>	
46.2.		<i>reporting period</i>	
47	TOTAL SHAREHOLDER'S EQUITY		
48	TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		

Name Surname/ Position

Signatureature

Date

Name Surname/ Position

Signatureature

Date

Instructions on Annex 1.1. template on Balance Sheet/Financial Position Report to the Manual for Preparation of Returns for Investment Firms aimed at reporting assets, liabilities and shareholders' equity of a PRU Investment Firm.

The Balance Sheet/Financial Position Report of a PRU Investment Firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC** for reporting quarter and quarter prior to reporting quarter.

This reporting template is **applicable** for both PRU Investment Firms and Externally Regulated PRU Investment Firms.

The Balance Sheet/ Financial Position Report **consists of 3 main parts**: Assets, Liabilities and Shareholders' Equity and all lines must be disclosed in detail. PRU Investment Firms are reporting on the Assets, Liabilities and Shareholders' Equity. Externally Regulated PRU Investment Firms are providing information on Assets and Liabilities related with their **activities in the Authorised Market Institutions and AIFC Operations**.

Line 21. **Total Assets** – is the total of line 2. Cash and Cash equivalents, line 3. Refined precious metals, line 4. Deposits (excluding the impairment reserves), line 5. Reverse REPO operation, line 6. Securities measured at fair value where changes are recognized through Profit or Loss, line 7. Securities measured at fair value through comprehensive incomes, line 8. Securities measured at amortized price (excluding the impairment reserves), line 9. Investment property, line 10. Investments in subsidiaries, associates or joint arrangements, line 11. Inventories, line 12. Long term assets held for trading (disposal groups), line 13. Fixed assets (excluding depreciation and impairment expenditures), line 14. Intangible assets (excluding amortization and impairment expenditures), line 15. Receivables, line 16. Accrued commission fee income receivables, line 17. Financial derivatives, line 18. Current tax claims, line 19. Deferred tax claims, line 20. Prepayments and advance payments and line 21. Other Assets.

Line 2. **Cash and Cash equivalents** – is the total of cash money and cash money in banking accounts.

Line 16. **Accrued commission fee income receivables** – is the total of line 16.1. consultancy services, line 16.2. from bonds holders representative services, line 16.3. from underwriter services, line 16.4. from brokerage services, line 16.5. from asset management services, line 16.6. from market- maker services, line 16.7. from pension assets, line 16.8. from investment incomes (losses) on pension assets and line 16.9. others.

Line 16.1. **Consultancy Services** – is the total of the line 16.1.1. consultancy services of affiliates and 16.1.2. consultancy services of other clients.

Line 17. **Financial derivatives** – is the total of line 17.1 Financial derivatives on claims on futures operations, line 17.2. Financial derivatives on claims on forward operations, line 17.3. Financial derivatives on claims on options operations and line 17.4. Financial derivatives on claims on swap operations.

Line 39. **Total Liabilities** – is the total of line 24. Liabilities on REPO operations, line 25. Liabilities on Issued Debt securities, line 26. Liabilities on Loans received, line 27. Liabilities on Subordinated debts, line 28. Liabilities on Reserves, line 29. Liabilities on Settlements with Shareholders (dividends), line 30. Liabilities on Account payable, line 31. Liabilities on Accrued commission

expenditures to be paid, line 32. Liabilities on Financial derivatives, line 33. Liabilities on Current tax obligations, line 34. Liabilities on Deferred tax obligations, line 35. Liabilities on Advances received, line 36. Liabilities on Obligations on employee benefits line 37. Head Office Accounts and line 38. Other Liabilities.

Line 31. **Liabilities on Accrued commission expenditures to be paid** – is the total of Liabilities on Accrued commission expenditures to be paid detailed by line 31.1. on transfer operations, line 31.2. on clearing operations, line 31.3. on cashier operations, line 31.4. on safe operations, line 31.5. on collection of banknotes, coins and other valuables, line 31.6. on trust operations, line 31.7. on stock exchange services, line 31.8. on custody services, line 31.9. on brokerage services, line 31.10. on services of the Central depository, line 31.11. on services on Common registrar and line 31.12. on services of other professional participants of securities markets.

Line 32. **Liabilities on Financial derivatives** – is the total of Liabilities on financial derivatives detailed in line 32.1. obligations on futures operations, line 32.2. obligations on futures operations, line 32.3. obligations on options operations and line 32.4. obligations on swap operations.

*Line 37. Head Office Account – is applicable only for Externally Regulated PRU Investment Firms doing business in the AIFC as a branch and is a sum of liabilities, that has characteristics of equity capital (e.g. working capital), of Externally Regulated PRU Investment Firm to its Head Office Institution, and adjuster due to the financial results of an Externally Regulated PRU Investment Firm.

Line 46. **Total Shareholder's Equity – is not applicable for Externally Regulated PRU Investment Firms doing business in the AIFC as a branch and the total of the line 40. Equity share capital, line 41. Premiums (additionally paid up equity), line 42. Withdrawn equity, line 43. Reserved equity, line 44. Other reserves and line 45. Retained profit (uncovered loss).

Line 40. **Equity Share Capital** – is the total of the line 40.1. ordinary capital and 40.2. privileged capital

Line 43. **Reserved equity** – is the total of the line 43.1. reserves on revaluation of securities measured at fair value through comprehensive incomes, line 43.2. reserves on revaluation of fixed assets and line 43.3. reserves on revaluation on loans value, measured at fair value through comprehensive incomes.

Line 45. **Retained profit (uncovered loss)** – is the total of the line 45.1. Retained profit (uncovered loss) for previous years and 45.2. Retained profit (uncovered loss) for reporting period.

Line 47. **Total Shareholder's Equity and Liabilities** – is the total of the line 46. **Total Shareholder's Equity** and line 38. **Total Liabilities**.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Off- Balance Sheet Accounts Report

No	ITEM	Reporting period (since the beginning of the year)	Reporting period -1 (since the beginning of the year)
1	2	3	4
1	Contingent and possible claims and obligations		
1.1.	Accounts for guarantee claims		
1.2.	Possible claims for issued or confirmed guarantees		
1.3.	Possible requirements for accepted guarantees		
1.4.	Future (receivable) loan claims accounts		
1.4.1.	Contingent claims on loans		
1.4.2.	Contingent claims for future loans		
1.5.	Financial derivatives claims accounts		
1.5.1.	Contingent claims on purchase of financial assets		
1.5.2.	Contingent requirements for the purchase of financial futures		
1.5.3.	Contingent requirements for the sale of financial futures		
1.5.4.	Fixed Interest Swap		
1.5.5.	Floating Interest Swap		
1.5.6.	Purchased transactions option - "call"		
1.5.7.	Purchased Transactions Option - "Put"		
1.5.8.	Traded Transactions "Put" Counter-Account		
1.5.9.	Traded Transactions "Call" Counter-Account		
1.5.10.	Acquired agreement on future interests - counter-account		
1.5.11.	Realized agreement on future interests		
1.5.12.	Contingent claims on other derivatives		
1.6.	Accounts for guarantee obligations		
1.6.1.	Possible liabilities for issued or confirmed guarantees		
1.6.2.	Possible reduction of claims on accepted guarantees		
1.7.	Accounts on obligations to provide (receive) loans in future		
1.7.1.	Contingent liabilities for provision of loans in future		
1.7.2.	Contingent liabilities on loans received		
1.8.	Liability accounts on derivatives		
1.8.1.	Contingent liabilities for selling of financial assets		
1.8.2.	Contingent liability for purchasing of futures		
1.8.3.	Contingent liabilities for selling of financial futures		
1.8.4.	Floating interest swap		
1.8.5.	Fixed interest swap		
1.8.6.	Purchased transactions "call" option - counteraccount		
1.8.7.	Purchased transactions "put" option - counteraccount		
1.8.8.	Traded "put" option transactions		

1.8.9.	Traded “call” option transactions		
1.8.10.	Acquired agreement on future interests		
1.8.11.	Realized agreement on future interests - counter account		
1.8.12.	Contingent liabilities on other derivatives		
2	Memorandum accounts		
2.1.	Memorandum accounts – assets		
2.1.1.	Machinery, equipment, vehicles and other equipment provided for a leasing		
2.1.2.	Fixed assets sold with payment plan		
2.1.3.	Documents and valuables sent for collection		
2.1.4.	Property for a collateral for a liabilities and commitments		
2.2.	Memorandum accounts – Liabilities		
2.2.1.	Rental of machinery, equipment, vehicles and other equipment		
2.2.2.	Documents and values accepted for collection		
2.2.3.	Property taken into security (pledge) of the client’s obligations		
2.2.4.	Mortgage loans held in trust		
2.2.4.1.	Claims of accrued mortgage loans interests, that are taken in trust		
2.2.4.2.	Claims of accrued mortgage loans fines and penalties, that are taken in trust		
2.3.	Memorandum accounts – other		
2.3.1.	Payment documents not paid on time		
2.3.2.	Credit lines opened by foreign States and foreign banks		
2.3.3.	Various valuables and documents		
2.3.4.	Various valuables and documents sent and provided to imprest		
2.3.5.	Refined precious metals in storage		
2.3.6.	Stocks and other securities held in custody		
2.3.7.	Depository account		
3.	Client assets held by trust or investment management		
3.1.	Assets		
3.1.1.	Cash and equivalent		
3.1.2.	Refined precious metals		
3.1.3.	Securities		
3.1.4.	Deposits		
3.1.5.	Investments in capital		
3.1.6.	Intangible assets		
3.1.7.	Fixed assets		
3.1.8.	Other assets		
3.1.9.	Accounts to be received		
3.1.10.	Dividends		
3.1.11.	Interests		
3.1.12.	Other claims		
3.1.13.	Claims on derivative transactions		
3.1.14.	Reverse REPO transactions with securities		
3.2.	Capital		
3.2.1.	Capital		

3.3.	Liabilities		
3.3.1.	Accounts payable		
3.3.2.	Other liabilities		
3.3.3.	Liabilities on derivative transactions		
3.3.4.	REPO transactions with securities		
3.4.	Revenues		
3.4.1.	Receipt of clients' assets		
3.4.2.	Interest (Dividends) revenues		
3.4.3.	Revenues from trading		
3.4.4.	Revenues from revaluation of assets' fair value		
3.4.5.	Revenue from difference of foreign currency exchange rate		
3.4.6.	Other revenues		
3.4.7.	Revenues from revaluation of derivative transactions		
3.5.	Expenditures		
3.5.1.	Withdrawal of client's assets		
3.5.2.	Expenditures on fee payments		
3.5.3.	Expenditures of trading		
3.5.4.	Expenditures from revaluation of assets' fair value		
3.5.5.	Expenditures from difference of foreign currency exchange rate		
3.5.6.	Other expenditures		
3.5.7.	Expenditures from revaluation of derivative transactions		

Instructions on Annex 1.1-1. template on Off-Balance Sheet Accounts Report to the Manual for Preparation of Returns for Investment Firms is aimed at collecting of off-balance sheet accounts of a PRU Investment Firm. Off-Balance Sheet Accounts consist of data on Contingent and possible claims and obligations, Memorandum accounts and Client assets held in trust and investment management.

A PRU Investment Firms are reporting on its Off-Balance Sheet Accounts for reporting quarter and quarter prior to reporting quarter, reporting line 3.4. Revenue and line 3.5. Expenditures are for reporting quarter since the beginning of the year and quarter prior reporting quarter since the beginning of the year.

Investment firm's name:

Reporting date:

Profit and Loss Report

No	ITEM	Reporting period since the beginning of the year	Reporting period -1 since the beginning of the year
1	2	3	4
1	Interest incomes, including		
1.1.	on correspondent and current accounts		
1.2.	on deposits		
1.3.	on securities, including		
1.3.1.	Securities measured at fair value through comprehensive incomes, including		
1.3.1.1.	<i>incomes on dividends on shares held in portfolio, measured at fair value through comprehensive incomes</i>		
1.3.1.2.	<i>incomes on amortization of securities discounts, measured at fair value through comprehensive incomes</i>		
1.3.2.	on securities measured at fair value which changes in which are recognized through Profit or Loss, including		
1.3.2.1.	<i>incomes on dividends on shares held in portfolio, measured at fair value through comprehensive incomes</i>		
1.3.2.2.	<i>incomes on amortization of securities discounts, measured at fair value through comprehensive incomes</i>		
1.3.3.	on securities measured at amortized price (excluding the impairment reserves), including:		
1.3.3.1	<i>incomes on amortization of discounts on securities measured at amortized price</i>		
1.4.	on reverse REPO operations		
1.5.	other interest incomes		
2	Commission income, including:		
2.1.	consultancy services, including		
2.1.1.	<i>affiliates</i>		
2.1.2.	<i>other clients</i>		
2.2.	from bonds holders representative services		
2.3.	from underwriter services		
2.4.	from asset management services		
2.5.	from brokerage services		
2.6.	from market- maker services		
2.7.	others services		
2.8.	from pension assets		
2.9.	from investment incomes (losses) on pension assets		
3	Incomes on trading of financial assets		
4	Incomes on changes in value of financial assets at fair value which changes are recognized through Profit or Loss		
5	Incomes on foreign currency operations		
6	Income on revaluation of foreign currency		
7	Incomes on participation in equity of other business		

8	Incomes on trading of assets		
9	Incomes on operations with refined precious metals		
10	Incomes on derivatives, including		
10.1.	<i>on futures operations</i>		
10.2.	<i>on forward operations</i>		
10.3.	<i>on option operations</i>		
10.4.	<i>on swap operations</i>		
11	Incomes on recovery of reserves for securities, deposits, receivables and contingent liabilities		
12	Other incomes		
13	TOTAL INCOMES		
14	Interes expenses, including		
14.1.	<i>on loans received</i>		
14.2.	<i>on securities issued</i>		
14.3.	<i>on REPO operations</i>		
14.4.	<i>other interest losses</i>		
15	Commission fee expenditures, including		
15.1.	<i>to managing agents</i>		
15.2.	<i>for custody services</i>		
15.3.	<i>for stock exchange services</i>		
15.4.	<i>for registrar services</i>		
15.5.	<i>for brokerage services</i>		
15.6.	<i>for other services</i>		
16	Expenditures on non-income losses, including		
16.1.	<i>from transfer operations</i>		
16.2.	<i>from clearing operations</i>		
16.3.	<i>from cahsier operations</i>		
16.4.	<i>from safe deposit operations</i>		
16.5.	<i>from collection of money, coins and other valuables</i>		
17	Expenditures on trading of financial assets		
18	Expenditures on changes in value of financial assets at fair value which chanages are regognized through Profit or Loss		
19	Expenditures on foreign currency operations		
20	Expenditures on revaluation of foreign currencies		
21	Expenditures on participation in equity of businesses		
22	Expenditures on selling or donating assets		
23	Expenditures on refined precious metals operations		
24	Expenditures on derivative operations, including		
24.1.	<i>on futures operations</i>		
24.2.	<i>on forward operations</i>		
24.3.	<i>on option operations</i>		
24.4.	<i>on swap operations</i>		
25	Expenditures on reserves for securities, deposits, receivables and contingent liabilities		
26	Operational expenditures, including		
26.1.	<i>Labor and travel expenditures</i>		
26.2.	<i>transportation expenditures</i>		
26.3.	<i>administrative expenditures</i>		
26.4.	<i>amorization expenditures</i>		
26.5.	<i>Expenditures on taxes and other mandatory payments to budget, excluding corporate income tax</i>		
26.6.	<i>fines and penalties</i>		
27	Other expenditures		
28	TOTAL EXPENDITURES		
29	Net profit (loss) before corporate income tax payments		
30	Corporate income tax		

31	Net profit (loss) after corporate income tax payments		
32	Profit (loss) of discontinued business		
33	TOTAL NET PROFIT (LOSS) FOR REPORTING PERIOD		

Name Surname/ Position

Signature

Date

Name Surname/ Position

Signature

Date

Instructions on Annex 1.2. template on Profit and Losses Report to the Manual for Preparation of Returns for Investment Firms is aimed at reporting profits and losses of a PRU Investment Firm.

The Profits and Losses Report of a PRU Investment Firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC** for reporting quarter since the beginning of the year and quarter prior to reporting quarter since the beginning of the year.

This reporting template is **applicable** for both of PRU Investment Firms and Externally Regulated PRU Investment Firms. Externally Regulated PRU Investment Firms are providing information related with their **activities in the Authorised Market Institutions and AIFC Operations**.

Line 33. **Total Net Profit (Loss) For Reporting Period** – is the financial result of the reporting period resulted by the total of the line 31. Net profit (loss) after corporate income tax payments and the line 32. Profit (loss) of discontinued business.

Line 31. **Net profit (loss) after corporate income tax payments** – is the difference of the line 29. Net profit (loss) before corporate income tax payments and the line 30. Corporate income tax.

Line 29. **Net profit (loss) before corporate income tax payments** – is the difference of the line 13. TOTAL INCOMES and the line 28. TOTAL EXPENDITURES.

Line 13. **Total Incomes** – is the total income of the reporting investment firm consist of the line 1. Interest income, line 2. Commission incomes, line3. Incomes on trading of financial assets, line 4. Incomes on changes in value of financial assets at fair value which changes in which are recognized through Profit or Loss, line 5. incomes on foreign currency operations, line 6. income on revaluation of foreign currency, line 7. incomes on participation in equity of other business, line 8. incomes on trading of assets, line 9. incomes on operations with refined precious metals, line 10. incomes on derivatives, line 11. Incomes on recovery of reserves for securities, deposits, receivables and contingent liabilities and line 12. Other incomes.

Line 1. **Interest income** – interest incomes are including the following lines 1.1. incomes on correspondent and current accounts, 1.2. incomes on deposits, 1.3 incomes on securitis, 1.4. incomes on securities and 1.5. other interest incomes.

Line 2. **Commission incomes** – commissions incomes are including the following lines 2.1. incomes on consultancy services, 2.2. incomes from bonds holders representative services, 2.3. incomes from underwriter services, 2.4. incomes from asset management services, 2.5. incomes from brokerage services, 2.6. incomes from market- maker services, 2.7. incomes from others services, 2.8. incomes from pension assets and line 2.9. incomes from investment incomes (losses) on pension assets

Line 10. **Incomes on derivatives** – PRU Investment Firm’s incomes on derivatives include the line 10.1. incomes on futures operations, 10.2. incomes on forward operations, 10.3. incomes on option operations and 10.4. incomes on swap operations.

Line 28. **Total Expenditures** – is the total expenditures of reporting Investment Firm’s includes the line 14. Interest expenses, line 15. Commission fee expenditures, line 16. Expenditures on non-income losses, line 17. Expenditures on trading of financial assets, line 18. Expenditures on changes in value of financial assets at fair value which changes in which are recognized through Profit or Loss, line 19. Expenditures on foreign currency operations, line 20. Expenditures on revaluation of foreign currencies, line 21. Expenditures on participation in equity of businesses, line 22. Expenditures on selling or donating assets, line 23. Expenditures on refined precious metals operations, line 24. Expenditures on derivative operations, line 25. Expenditures on reserves for securities, deposits, receivables and contingent liabilities, line 26. Operational expenditures and line 17. Other expenditures.

Line 14. **Interest Expenses** – PRU Investment Firm’s interest expenses are including the line 14.1. interest expenses on loans received, line 14.2. interest expenses on securities issued, line 14.3. interest incomes on REPO operations and 14.4. interest incomes on other interest losses.

Line 15. **Commission Fee Expenditures** – PRU Investment Firm’s commission fee expenditures are including the line 15.1. commission fees expenditures on managing agents, 15.2. commission fees expenditures on custody services, line 15.3. commission fees expenditures on stock exchange services, line 15.4. commission fees expenditures on registrar services, line 14.5. commission fees expenditures on brokerage services and 14.6. commission fees expenditures on other services.

Line 16. **Expenditures on Non-Income Losses** – PRU Investment Firm’s expenditures on no-income losses includes the line 16.1. from transfer operations, line 16.2. from clearing operations, line 16.3. from cashier operations, line 16.4. from safe deposit operations and line 16.5. from collection of money, coins and other valuables.

Line 24. **Expenditures on Derivative Operations** – PRU Investment Firm’s expenditures on derivative operations include the line 24.1. expenditures on futures operations, 24.2. expenditures on forward operations, 24.3. expenditures on option operations and 24.4. expenditures on swap operations.

Line 26. **Operational Expenditures** – PRU Investment Firm’s operational expenditures include the line 26.1. operational expenditures related to Labor and travel expenditures, line 26.2. operational expenditures related to transportation expenditures, line 26.3. operational expenditures related to administrative expenditures, line 26.4. operational expenditures related to amortization expenditures, line 26.5. operational expenditures related to Expenditures on taxes and other mandatory payments to budget, excluding corporate income tax and line 26.6. operational expenditures related to fines and penalties.

Investment firm's name:

Reporting date:

DD/MM/YYYY

**Capital Resources
(PRU INV 1)**

No	Item	Reporting date	Reporting date -1
1	2	3	4
2	The ordinary equity share capital of the PRU Investment Firm, to the extent it is fully paid		
3	Share premium accounts related to the equity share capital referred in line 2		
4	Any retained earnings and reserves created out of earnings of past periods of the Insurance Intermediary, and accumulated other comprehensive income, as defined in the International Financial Reporting Standards, to the extent shown in its audited financial statements and accounts		
5	Any amount directed by the AFSA under Rule 3.2(3)		
6	Capital elements	0	0
7	Any interim losses incurred by the PRU Investment Firm in the current financial year, irrespective of whether or not shown in audited financial statements and accounts		
8	Each of the following, to the extent that its value contributes to the sum of the capital elements in (1-4)	0	0
8.1.	<i>goodwill and other intangible assets as defined in the International Financial Reporting Standards</i>		
8.2.	<i>tangible fixed assets, including equipment and vehicles</i>		
8.3.	<i>deferred tax assets that rely on future profitability</i>		
8.4.	<i>defined benefit pension fund assets of the Insurance Intermediary</i>		
8.5.	<i>investments by the Insurance Intermediary's or by any of its Subsidiaries in the PRU Investment Firm own shares</i>		
8.6.	<i>holdings of equity shares of Affiliates or Related Persons which a reciprocal cross holding with the PRU Investment Firm which have the effect of artificially inflating the Capital Resources of the PRU Investment Firm</i>		
8.7.	<i>any investments in, and loans to, Affiliates or Related Persons</i>		
8.8.	<i>holdings of other investments and assets that are not readily realisable into cash</i>		
9	Any amount to be deducted from Capital Resources as directed by the AFSA		
10	Capital deductions	0	0
11	TOTAL CAPITAL RESOURCES	0	0

*Where the AFSA is satisfied that a capital instrument issued by the PRU Investment Firm, and in respect of which the PRU Investment Firm has received the issuance proceeds in full, has characteristics of permanence and loss absorption that are sufficient to ensure that it would be available to absorb unexpected losses of the PRU Investment Firm, it may direct that some or all of the liabilities created by that instrument may be included in the Capital Resources of the PRU Investment Firm under Rule 3.2(1)(d) of PRU INV Guidance

In deciding whether to exercise discretion under Rule 3.2(3), the AFSA will take into account whether the Basel Requirements are satisfied

Name/ Position

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Date

Name/ Position

Signature

Date

Instructions on Annex 1.3. template on Capital Resources of a PRU Investment Firm to the Manual for Preparation of Returns for Investment Firms is for reporting template on Capital Resources of a PRU Investment Firm.

The Capital Resources Report of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC** for reporting quarter and quarter prior to reporting quarter.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Where the AFSA is satisfied that a capital instrument issued by the PRU Investment Firm, and in respect of which the PRU Investment Firm has received the issuance proceeds in full, has characteristics of permanence and loss absorption that are sufficient to ensure that it **would be available to absorb unexpected losses of the PRU Investment Firm**, it may direct that some or all of the liabilities created by that instrument may be included in the Capital Resources of the PRU Investment Firm under **Rule 3.2(1)(d) of PRU INV**.

In deciding whether to exercise discretion under Rule 3.2(3), the AFSA will take into account whether the **Basel Requirements** are satisfied.

Line 11. **Total Capital Resources** – is the difference of line 6. Capital elements and line 10. Capital deductions.

Line 6. **Capital Elements** – is the total of the line 2. The ordinary equity share capital of the PRU Investment Firm, to the extent fully paid up, line 3. Share premium accounts related to the equity share capital referred in line (2), line 4. Any retained earnings and reserves created out of earnings of past periods of the Insurance Intermediary, and accumulated other comprehensive income, as defined in the International Financial Reporting Standards, to the extent shown in its audited financial statements and accounts and line 5. Any amount directed by the AFSA under Rule 3.2(3).

Line 10. **Capital Deductions** – is the total of the line 7. Any interim losses incurred by the PRU Investment Firm in the current financial year, irrespective of whether or not shown in audited financial statements and accounts, line 8. Each of the following, to the extent that its value contributes to the total of the capital elements in (1-4) and line 9. Any amount to be deducted from Capital Resources as directed by the AFSA.

Line 8. **Each Of The Following, To The Extent That Its Value Contributes To The Sum Of The Capital Elements In (1-4)** – is the total of the line 8.1. goodwill and other intangible assets as defined in the International Financial Reporting Standards, line 8.2. tangible fixed assets, including equipment and vehicles, line 8.3. deferred tax assets that rely on future profitability, line 8.4. defined benefit pension fund assets of the Insurance Intermediary, line 8.5. investments by the PRU Investment Firm or by any of its Subsidiaries in the Insurance Intermediary's own shares, line 8.6. holdings of equity shares of Affiliates or Related Persons which a reciprocal cross holding with the PRU Investment Firm which have the effect of artificially inflating the Capital Resources of the PRU Investment Firm, line 8.7. any investments in, and loans to, Affiliates or Related Persons and line 8.8. holdings of other investments and assets that are not readily realisable into cash.

Investment firm's name:

Reporting date:

DD/MM/YYYY

**Minimum Capital Requirements
(PRU INV 2)**

№	Item	Capital Requirement	
		Reporting date	Reporting date -1
1	2	3	4
1	Base Capital Requirement		
2	Credit Risk Capital Requirement		
3	Market Risk Capital Requirement		
4	Operational Risk Capital Requirement		
5	TOTAL MINIMUM CAPITAL REQUIREMENT		

Name/ Position

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Date

Name/ Position

Signatureature

Date

Instructions on Annex 1.4. to the Manual for Preparation of Returns for Investment Firms are for reporting template on Minimum Capital Requirements of a PRU Investment Firm.

The Minimum Capital Requirements Report of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Line 5. **Total Minimum Capital Requirements** – is the total of the line 1. Base Capital Requirement, line 2. Credit Risk, line 3. Market Risk and line 4. Operational Risk.

Line 1. **Base Capital Requirement** – must comply with the table 3.3. Base Capital Requirement of PRU INV.

Investment firm's name:

Reporting date:

DD/MM/YYYY

**Credit Risks Weighted Assets
(PRU INV 2 - Credit risk RWAs)**

Credit Risk Weighted Assets (Credit RWAs)					
Period:					
(All amounts rounded to nearest USD '000)					
Standardised approach:		Exposures before CRM	Exposures after CRM	Risk-weight %	Risk weighted exposure
On-Balance Sheet Assets	Line No	A	B	C	D
1. Claims on Sovereigns (total of 2, 3 and 4)	1	0	0	N/A	0
1.1 Claims on the Republic of Kazakhstan	2			0%	0
1.2 Claims on National Bank of Kazakhstan	3			0%	0
1.3 Claims on Other Sovereigns (total of 5 to 11)	4	0	0	N/A	0
1.3.1 AAA to AA-	5			0%	0
1.3.2 A+ to A-	6			20%	0
1.3.3 BBB+ to BBB-	7			50%	0
1.3.4 BB+ to BB-	8			100%	0
1.3.5 B+ to B-	9			100%	0
1.3.6 Below B-	10			150%	0
1.3.7 Unrated	11			100%	0
2. Claims on Public Sector Entities (PSEs) (total of 13, 24 and 32)	12	0	0	N/A	0
2.1 Claims on non-commercial PSEs from Kazakhstan (total of 14, 15 and 16)	13	0	0	N/A	0
2.1.1 Total claims on non-commercial KZ PSEs	14			0%	0
2.1.2 Total claims on non-commercial GCC PSEs - relevant domestic currency	15			0%	0
2.2 Claims on other Sovereign non-commercial PSEs (total of 25 to 31)	16	0	0	N/A	0
2.2.1 AAA to AA-	17			20%	0
2.2.2 A+ to A-	18			50%	0
2.2.3 BBB+ to BBB-	19			100%	0
2.2.4 BB+ to BB-	20			100%	0
2.2.5 B+ to B-	21			100%	0
2.2.6 Below B-	22			150%	0
2.2.7 Unrated	23			100%	0
2.3 Claims on Commercial PSEs (total of 33 to 39)	24	0	0	N/A	0
2.3.1 AAA to AA-	25			20%	0
2.3.2 A+ to A-	26			50%	0
2.3.3 BBB+ to BBB-	27			100%	0
2.3.4 BB+ to BB-	28			100%	0
2.3.5 B+ to B-	29			100%	0
2.3.6 Below B-	30			150%	0
2.3.7 Unrated	31			100%	0
3. Claims on Multilateral Development Banks (total of 41 and 42)	32	0	0	N/A	0
3.1 Claims on Multilateral Development Banks eligible for 0% Risk Weight	33			0%	0
3.2 Claims on Multilateral Development Banks not eligible for 0% Risk Weight (total of 43 - 49)	34	0	0	N/A	0
3.2.1 AAA to AA-	35			20%	0

3.2.2 A+ to A-	36			50%	0
3.2.3 BBB+ to BBB-	37			50%	0
3.2.4 BB+ to BB-	38			100%	0
3.2.5 B+ to B-	39			100%	0
3.2.6 Below B-	40			150%	0
3.2.7 Unrated	41			50%	0
4. Total Claims on Banks (Total of 51 and 59)	42	0	0	N/A	0
4.1 Claims (other than equity) on banks with an original maturity of greater than three months (total of 52 to 58)	43	0	0	N/A	0
4.1.1 AAA to AA-	44			20%	0
4.1.2 A+ to A-	45			50%	0
4.1.3 BBB+ to BBB-	46			50%	0
4.1.4 BB+ to BB-	47			100%	0
4.1.5 B+ to B-	48			100%	0
4.1.6 Below B-	49			150%	0
4.1.7 Unrated	50			50%	0
4.2 Claims (other than equity) on banks, being claims with an original maturity of three months or less (total of 60 to 66)	51	0	0	N/A	0
4.2.1 AAA to AA-	52			20%	0
4.2.2 A+ to A-	53			20%	0
4.2.3 BBB+ to BBB-	54			20%	0
4.2.4 BB+ to BB-	55			50%	0
4.2.5 B+ to B-	56			50%	0
4.2.6 Below B-	57			150%	0
4.2.7 Unrated	58			20%	0
5. Total Claims on Securities and Investment Companies (Total of 68 and 76)	59	0	0	N/A	0
5.1 Claims on Securities and Investment Companies subject to capital requirements similar to banks (total of 69 to 75)	60	0	0	N/A	0
5.1.1 AAA to AA-	61			20%	0
5.1.2 A+ to A-	62			50%	0
5.1.3 BBB+ to BBB-	63			50%	0
5.1.4 BB+ to BB-	64			100%	0
5.1.5 B+ to B-	65			100%	0
5.1.6 Below B-	66			150%	0
5.1.7 Unrated	67			50%	0
5.2 Claims on Securities and Investment Companies NOT subject to capital requirements similar to banks (total of 77 to 83)	68	0	0	N/A	0
5.2.1 AAA to AA-	69			20%	0
5.2.2 A+ to A-	70			50%	0
5.2.3 BBB+ to BBB-	71			100%	0
5.2.4 BB+ to BB-	72			100%	0
5.2.5 B+ to B-	73			150%	0
5.2.6 Below B-	74			150%	0
5.2.7 Unrated	75			100%	0
6. Total Claims on Corporates (total of 85 and 93)	76	0	0	N/A	0
6.1 Claims (other than equity) on corporate counterparties (total of 86 to 92)	77	0	0	N/A	0
6.1.1 AAA to AA-	78			20%	0
6.1.2 A+ to A-	79			50%	0
6.1.3 BBB+ to BBB-	80			100%	0
6.1.4 BB+ to BB-	81			100%	0
6.1.5 B+ to B-	82			150%	0
6.1.6 Below B-	83			150%	0
6.1.7 Unrated	84			100%	0
6.2 All claims (other than equity) on Small and Medium Enterprises	85			100%	0
7. Claims on Special-Purpose Vehicles (SPVs) (total of 95 and 103)	86	0	0	N/A	0

7.1 Securitisation and resecuritisation (total of 96 to 102)	87	0	0	N/A	0
7.1.1 AAA to AA-	88			50%	0
7.1.2 A+ to A-	89			100%	0
7.1.3 BBB+ to BBB-	90			100%	0
7.1.4 BB+ to BB-	91			150%	0
7.1.5 B+ to B-	92			150%	0
7.1.6 Below B-	93			250%	0
7.1.7 Unrated	94			150%	0
7.2 Specialised lending	95			N/A	
9. Claims secured against mortgages (Total of 106 and 110)	96	0	0	N/A	0
9.1 Claims secured against residential mortgages (Total of 107 - 109)	97	0	0	N/A	0
9.1.1 where LVR 0% - 80%	98			35%	0
9.1.2 where LVR > 80% but < 100%	99			75%	0
9.1.3 where LVR ≥ 100%	100			100%	0
9.2 Claims secured by mortgage on commercial real estate	101			100%	0
10. Unsettled and failed transactions (total of 112 and 117)	102	0	0	N/A	0
10.1 Delivery-versus-payment transactions (total of 113 - 116)	103	0	0	N/A	0
10.1.1 5 to 15 days	104			100%	0
10.1.2 16 to 30 days	105			625%	0
10.1.3 31 to 45 days	106			937,50%	0
10.1.4 46 days or more	107			1250%	0
10.2 Non-delivery-versus-payment transactions	108			100%	0
		Unsecured exposure	Net exposure	Risk-weight %	Risk weighted exposure
11. Past due claims (Total of 119 and 123)	109	0	0	N/A	0
11.1 Unsecured portion of any claim (other than a loan or claim secured against eligible residential mortgages) that is classified as substandard, doubtful or loss where specific provisions are: (Total of 120 to 122)	110	0	0	N/A	0
11.1.1 Less than 20 per cent of the unsecured amount of the claim	111			150%	0
11.1.2 Equal to or more than 20 per cent but less than 50% of the unsecured amount of the claim	112			100%	0
11.1.3 Equal to or more than 50 per cent of the unsecured amount of the claim	113			50%	0
11.2 Loans and claims secured against eligible residential mortgages that are classified as substandard, doubtful or loss where the specific provision is: (Total of 124 and 125)	114	0	0	N/A	0
11.2.1 Less than 20 per cent of the unsecured amount of the claim	115			100%	0
11.2.2 Equal to or more than 20 per cent of the unsecured amount of the claim	116			50%	0
			Average daily balance	Risk-weight %	Risk weighted exposure
12. Cash items (Total of 127 to 129)	117		0	N/A	0
12.1 Notes and coins	118			0%	0
12.2 Gold bullion held and backed by gold bullion liabilities	119			0%	0
12.3 Cash items in the process of collection	120			20%	0
13. Other assets (Total of 127 to 131 and 142)	121		0	N/A	0
13.1 Investments in premises, plant and equipment and all other fixed assets	122			150%	0

13.2 Claims on all fixed assets under operating leases	123			100%	0
13.3 Equity exposures that are not deducted from capital and are listed on a recognised exchange	124			300%	0
13.4 Equity exposures that are not deducted from capital and are not listed on a recognised exchange	125			400%	0
13.5 Investments in Funds (Total of 132 and 139)	126		0	N/A	0
13.5.1 Investments in Rated Funds (Total of 133 - 138)	127		0	N/A	0
13.5.1.1 AAA to AA-	128			20%	0
13.5.1.2 A+ to A-	129			50%	0
13.5.1.3 BBB+ to BBB-	130			100%	0
13.5.1.4 BB+ to BB-	131			100%	0
13.5.1.5 B+ to B-	132			150%	0
13.5.1.4 Below BB-	133			150%	0
13.5.2 Investments in unrated funds (total of 140 and 141)	134		0	N/A	0
13.5.2.1 Listed	135			100%	0
13.5.2.2 Unlisted	136			150%	0
13.6 All other assets and claims not specified elsewhere	137			100%	0
14. Total on-balance sheet credit risk-weighted assets	138		0	N/A	0

Standardised approach: Credit capital requirements Off-Balance Sheet	Line No	Notional principal amount	Credit conversion factor %	Credit equivalent amount	Risk weighted exposure
		A	B	C	D
Non-market related off-balance sheet items					
1. Nature of transaction					
1.1 Direct credit substitutes					
1.1.1 Guarantees	139		100%	0	
1.1.2 Credit derivatives - sold protection in the banking book	140		100%	0	
1.1.3 Standby letters of credit	141		100%	0	
1.1.4 Bill endorsements	142		100%	0	
1.1.5 Other	143			0	
1.2 Performance-related contingencies	144		50%	0	
1.3 Trade-related contingencies	145		20%	0	
1.4 Lending of securities or posting of securities as collateral	146		100%	0	
1.5 Assets sold with recourse	147		100%	0	
1.6 Forward asset purchases	148		100%	0	
1.7 Partly paid shares and securities	149		100%	0	
1.8 Placements of forward deposits	150		100%	0	
1.9 Note issuance and underwriting facilities	151		50%	0	
1.10 Other commitments (total of 162 to 165)	152	0		0	0
1.10.1 Commitments with certain drawdown	153		100%	0	
1.10.2 Commitments with an original maturity of one year or less	154		20%	0	
1.10.3 Commitments with an original maturity of over one year	155		50%	0	
1.10.4 Commitments that can be unconditionally cancelled at any time without notice	156		0%	0	
1.11 All other non-market-related off-balance sheet transactions	157				
1.12 Total non-market-related off-balance sheet risk-weighted credit exposures	158				0

Market Related off-balance sheet exposures	Line No	Notional principal amount	Credit conversion factor %	Potential future exposure	Current exposure	Credit equivalent amount	Risk weighted exposure
		A	B	C	D	E	F
2.1 Interest rate contracts	159						

2.1.1 Residual maturity 1 year or less	160		0%	0		0	
2.1.2 Residual maturity > 1 year to 5 years	161		0,50%	0		0	
2.1.3 Residual maturity > 5 years	162		1,50%	0		0	
2.1.4 Total	163						0
2.2 Foreign exchange and gold contracts	164						
2.2.1 Residual maturity 1 year or less	165		1%	0		0	
2.2.2 Residual maturity > 1 year to 5 years	166		5%	0		0	
2.2.3 Residual maturity > 5 years	167		7,50%	0		0	
2.2.4 Total	168						0
2.3 Equity contracts	169						
2.3.1 Residual maturity 1 year or less	170		6%	0		0	
2.3.2 Residual maturity > 1 year to 5 years	171		8%	0		0	
2.3.3 Residual maturity > 5 years	172		10%	0		0	
2.3.4 Total	173						0
2.4 Precious metal contracts (other than gold)	174						
2.4.1 Residual maturity 1 year or less	175		7%	0		0	
2.4.2 Residual maturity > 1 year to 5 years	176		7%	0		0	
2.4.3 Residual maturity > 5 years	177		8%	0		0	
2.4.4 Total	178						0
2.5 Other commodity contracts (other than precious metals)	179						
2.5.1 Residual maturity 1 year or less	180		10%	0		0	
2.5.2 Residual maturity > 1 year to 5 years	181		12%	0		0	
2.5.3 Residual maturity > 5 years	182		15%	0		0	
2.5.4 Total	183						0
2.6 Other market-related contracts	184						
2.6.1 Residual maturity 1 year or less	185		10%	0		0	
2.6.2 Residual maturity > 1 year to 5 years	186		12%	0		0	
2.6.3 Residual maturity > 5 years	187		15%	0		0	
2.6.4 Total	188						0
2.7 Total market-related off-balance sheet risk-weighted credit exposures	189						0
Total off-balance sheet risk-weighted credit exposures (non-market-related and market-related)	190						0
Total Risk-Weighted Credit Exposure	191						0

<i>Name/ Position</i>	<i>Signature</i>	<i>Date</i>
<i>Name/ Position</i>	<i>Signature</i>	<i>Date</i>

Instructions on Annex 1.5. to the Manual for Preparation of Returns for Investment Firms is for reporting template on Credit Risk Weighted Assets of a PRU Investment Firm.

The Credit Risk Weighted Assets Report of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Line 191. **Total Risk- Weighted Credit Exposure** – is the total of the risk weighted exposures of line 190. Total off-balance sheet risk-weighted credit exposures (non-market-related and market-related) and line 138. Total on-balance sheet credit risk-weighted assets.

Line 190. **Total Off-Balance Sheet Risk-Weighted Credit Exposures (Non-Market-Related And Market-Related)** – is the total of the risk weighted exposures of line 189. Total market-related off-

balance sheet risk-weighted credit exposures and line 158. Total non-market-related off-balance sheet risk-weighted credit exposures.

Line 189. **Total Market-Related Off-Balance Sheet Risk-Weighted Credit Exposures** – is the total of residual maturity risk weighted exposures calculated in line 2.1.4. Total of Interest rate contracts, line 2.2.4. Total of Foreign exchange and gold contracts, line 2.3.4. Total of Equity contracts, line 2.4.4. Total of Precious metal contracts (other than gold), line 2.4.5. Total of Other commodity contracts (other than precious metals) and line 2.4.6. Total of Other market-related contracts.

Line 158. **Total Non-Market-Related Off-Balance Sheet Risk-Weighted Credit Exposures** – is the total of the risk weighted exposures of line 139. Direct credit substitutes on Guarantees, Line 140. Direct credit substitutes on Credit derivatives - sold protection in the banking book, Line 141. Direct credit substitutes on Standby letters of credit, Line 142. Direct credit substitutes on Bill endorsements, Line 143. Other Direct credit substitutes, Line 144. Performance-related contingencies, Line 145. Trade-related contingencies, Line 146. Lending of securities or posting of securities as collateral, Line 147. Assets sold with recourse, Line 148. Forward asset purchases, Line 149. Partly paid shares and securities, Line 150. Placements of forward deposits, Line 151. Note issuance and underwriting facilities, Line 152. Other commitments (total of 153 to 156) and Line 157. All other non-market-related off-balance sheet transactions.

Line 138. **Total On-Balance Sheet Credit Risk-Weighted Assets** – is the total of the risk weighted exposures of Line 1. Claims on Sovereigns (total of 2, 3 and 4), Line 12. Claims on Public Sector Entities (PSEs) (total of 13, 16 and 24), Line 32. Claims on Multilateral Development Banks (total of 33 and 34), Line 42. Total Claims on Banks (Total of 43 and 51), Line 59. Total Claims on Securities and Investment Companies (Total of 60 and 68), Line 76. Total Claims on Corporates (total of 77 and 85), Line 86. Claims on Special-Purpose Vehicles (SPVs) (total of 86 and 95), Line 96. Claims secured against mortgages (Total of 97 and 101), Line 102. Unsettled and failed transactions (total of 103 and 108), Line 109. Past due claims (Total of 110 and 114), Line 117. Cash items (Total of 118 to 120) and Line 121. Other assets (Total of 122 to 126 and 137).

Investment firm's name:

Reporting date:

DD/MM/YYYY

**Minimum Capital Requirement – Balance sheet Exposures
(PRU INV 2 - Credit Risk Mitigation)**

						Credit Risk Mitigation (CRM) Techniques With Substitution Effects On The Exposure						Credit Risk Mitigation Techniques										
						Unfunded Credit Protection		Funded Credit Protection		Substitution Of The Exposure Due To CRM		Affecting the Exposure amount							Fully Adjusted Exposure Value	Fully Weighted Exposure Value		
						Guarantees	Credit Derivatives	Financial Collateral: Simplified Method	Other Funded Credit Protection	(-) Total Outflows	(+) Total Inflows	Net Exposure After CRM Substitution Effects	Financial Collateral	(-) Volatility Maturity Forex Adjustment					Adjusted Collateral Value	Total	Total	Of Which: Exposures That Are Rated
Credit Risk Capital Requirement - Balance Sheet Exposures																						
Category of Credit Risk Exposure																						
Central governments or central banks																						
Regional governments or local authorities																						
Public sector entities																						
Multilateral developments banks																						
Banking institutions																						
Corporates																						
Small and Medium Size Entities (SME)																						
Retail																						
Residential mortgage																						
Commercial real estate																						

Hedge Funds																				
Other CIFs or Investment vehicles																				
Family Offices																				
High Net Worth Individuals																				
Others																				
TOTAL																				

Name/ Position Signature Date

Name/ Position Signature Date

Instructions on Annex 1.6. to the Manual for Preparation of Returns for Investment Firms is for reporting template on Minimum Capital Requirement – Balance sheet Exposures of a PRU Investment Firm.

The Minimum Capital Requirement – Balance Sheet Exposures Report of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Original On Balance Sheet Exposure – is the original on balance sheet exposure against the counterparty. Not taking into account any credit risk mitigation effects or provisioning.

Original Off Balance Sheet Exposure (Pre-Conversion) – is the original off balance sheet exposure against the counterparty prior to applying the Credit Conversion.

Original Off Balance Sheet Exposure (Post-Conversion) – Pre-Conversion amount against a category of counterparty must match the total of the horizontal split across the different Credit Conversion on the Credit Conversion for Off Balance Sheet Exposures Form.

(-) Value Adjustments and Provisions Associated with the Original Exposure – Investment Firms should record here specific provisions in relation to the exposure. On Balance Sheet netting against the Exposure is to be recorded here.

Exposure Net of Value Adjustment as and Provisions – is the total of Original On Balance Sheet Exposures and Off Balance Sheet Exposures (PostConversion) minus associated provisions.

Credit Risk Mitigation Techniques with Substitution Effects on the Exposure – is exposures reduced through Credit Risk Mitigation Techniques that will replace the exposure from one party to the other.

Total Outflows - is the horizontal sum of the outflow of risk through Credit Risk Mitigation Techniques.

Total Inflows - is the inflow of risk to the respective category of counterparty The vertical sum Total Outflows should equal the vertical sum of Total Inflows.

Net Exposure After CRM Substitution Effects - is the total of Exposure Net of Value Adjustments and Provisions minus Total Outflows plus Total Inflows. This is to arrive at the net exposure to the category of the counterparty after applying Credit Risk Mitigation techniques with substitution effect.

Credit Risk Mitigation Techniques Affecting the Exposure Amount - is exposures reduced through Credit Risk Mitigation Techniques that will reduce the exposure amount as opposed to replacing the exposure to another party as with the substitution effect.

Financial Collateral – is the financial collateral value for Investment firms following the FCCA approach

(-) Volatility Maturity Forex Adjustment – is the deductions to be applied to the financial collateral value in the previous line item.

Adjusted Collateral Value – is the Financial Collateral value minus the haircuts.

Fully Adjusted Exposure Value - is the Net Exposure After CRM minus the Adjusted Collateral Value.

Risk Weighted Exposure Amount – is the Fully Adjusted Exposure Value is carried over to the Breakdown of Total Exposures by Risk Weights Form. The Investment Firm is then required to split this exposure across the different risk weights on the Breakdown Form.

Of Which: Exposures that are rated - of the Risk Weighted Exposure amount, the Firm is to provide the amount of these exposures that were rated by a credit rating agency.

Exposures that are unrated - of the Risk Weighted Exposure amount, the Firm is to provide the amount of these exposures that were not rated by a credit rating agency.

Credit Risk Capital Requirement - This is 8% of the risk weighted amount.

Investment firm’s name:

Reporting date:

DD/MM/YYYY

**Minimum Capital Requirement – Credit Conversion for Off-Balance sheet Exposures
(PRU INV 2 - Credit Risk Mitigation)**

	Original Off-Balance Sheet Exposure (pre-conversion)	Direct credit substitutes	Transaction - related contingent items	Short-term selfliquidating traded related contingent items (applicable to both issuing and confirming banks) and commitments to underwrite debt and equity Securities	Note issuance facilities and revolving underwriting facilities	Transactions - other than SFTs – involving the posting of Securities held by the Authorised Firm as	Asset sales with recourse where the Credit Risk remains with the	Other commitments with certain drawdown	Other commitments with an Original Maturity of more than one year	Other commitments with an Original Maturity of one year or less	Other commitments which are unconditionally cancellable by the Authorised Firm without prior notice or that effectively provide for automatic cancellation due to deterioration in an obligor’s creditworthiness	OFF BALANCE SHEET EXPOSURE (POST CONVERSION)
		100%	50%	20%	50%	100%	100%	100%	50%	20%	0%	
Credit Conversion for Off-Balance sheet Exposures												
CREDIT CONVERSION FACTOR												
Central governments or central banks												
Regional governments or local authorities												
Public sector entities												
Multilateral developments banks												
Banking institutions												
Corporates												
Small and Medium Size Entities (SME)												
Retail												
Residential mortgage												
Commercial real estate												
Hedge Funds												
Other CIFs or Investment vehicles												
Family Offices												
High Net Worth Individuals												
Others												
TOTAL												

Name/Position Signature Date

Name/Position Signature Date

Instructions on Annex 1.7. to the Manual for Preparation of Returns for Investment Firms is for reporting template on Minimum Capital Requirement – Credit Risk Mitigation of a PRU Investment Firm.

Minimum Capital Requirement – Credit Conversion for Off-Balance sheet Exposures Report of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Total Off-Balance Sheet Exposure (Post Conversion) - is the total of Post Conversion multiplier of each exposure category.

Multipliers of each Conversion are provided in reporting template.

Investment firm's name:

Reporting date:

DD/MM/YYYY

**Minimum Capital Requirement - Credit Risk RWAs by risk weights
(PRU INV 2 - Credit Risk RWAs by risk weights)**

	FULLY ADJUSTED EXPOSURE VALUE (E*)	RISK WEIGHTS											RISK WEIGHTED EXPOSURE AMOUNT
		0%	10%	20%	50%	100%	150%	225%	350%	650%	1000%	1250%	
Breakdown of Total Exposures by Risk Weights													
ASSET CLASS													
Sovereigns, Central governments or central banks													
Public Sector Enterprises													
Multilateral developments banks													
Banks													
Securities and Investment entities													
Corporates													
SMEs & Regulatory Retail													
Securitisation exposures													
Claims secured on Mortgages (total of items 9 and 10)													
Residential													
Commercial													
SPVs and Specilased lending													
Equity Investments													
Others													
TOTAL													

Name/ Position Signature Date

Name/ Position Signature Date

Instructions on Annex 1.8. to the Manual for Preparation of Returns for Investment Firms is for reporting template on Minimum Capital Requirement – Credit Risk RWAs by risk weights and types of exposures of a PRU Investment Firm.

The Minimum Capital Requirement – Credit Risk RWAs by risk weights Report of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Total Risk Weighted Exposure Amount – is the total of the Fully Adjusted Exposure Values (E*) of classified assets weighted by risk weights.

Fully Adjusted Exposure Values (E*) - is the Net Exposure After CRM Substitution Effects minus the Adjusted Collateral Value

Investment firm's name:

Reporting date:

DD/MM/YYYY

Minimum Capital Requirement - Credit Risk Capital Requirement Securitisation

(PRU INV 2 - Credit Risk Capital Requirement Securitization)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
								Credit Risk Mitigation (CRM) Techniques With Substitutions Effects On the Exposure							Breakdown Of The Fully Adjusted Exposure Value (E*) Of Off Balance Sheet Items According To Conversion Factors							Breakdown Of The Exposure Value Subject To Risk eight								
	Total Amount Of Securitisation Exposures Originated	Synthetic Securitisation - Credit Protection To The Securitised Exposures			Securitisation Positions						Substitution Of The Exposure Due To CRM				0%	>0% And <=20%	>20% And <=50%	>50% And <=100%	Exposure Value	Exposure Value	Exposure Value	Rated (Credit Quality Grade)	Rated (Credit Quality Grade)	Rated (Credit Quality Grade)	Rated (Credit Quality Grade)	Rated (Credit Quality Grade)	1000%	Look Through	RiskWeighted Exposure Amount	
		(-) Funded Credit Protection (CVA)	(-) Total Outflow	Notional Amount Retained Or Repurchased Of Credit Protection	Original Exposure Pre-Conversion Factors	(-) Value Adjustments And Provisions	Exposure Net Of Value Adjustments And Provisions	Funded Credit Protection	(-) Total Outflows	Total Inflows	Net Exposure After CRM Substitution Effects Pre-Conversion Factors	(-) Credit Risk Mitigation Techniques Affecting The Amount Of The Exposure: Financial Collateral Comprehensive Method	Fully Adjusted Exposure Value (E*)							(-) Deducted From Capital Resources	Subject To Risk Weights	CQG 1	CQG 2	CQG 3	CQG 4	All Other CQs	Unrated	Capital Requirement		
	Credit Risk Capital Requirement - Securitisation																													
	Total Exposures																													
	Originator: Total Exposures																													
	Onbalance Sheet Items																													
	Securitisation																													
	Resecuritisations																													
	Offbalance Sheet Items & Derivatives																													
	Synthetic Securitisation																													
	Early Amortisation																													
	Investor: Total Exposures																													
	On-Balance Sheet Items																													
	Securitisations																													
	Re-Securitisations																													
	Off-Balance Sheet Items & Derivatives																													
	Synthetic Securitisation																													
	Sponsor: Total Exposures																													
	On-Balance Sheet Items																													
	Securitisations																													
	Synthetic Securitisation																													
	Off-Balance Sheet Items & Derivatives																													
	Synthetic Securitisation																													

Name/ Position

Signature

Date

Name/ Position

Signature

Date

Instructions on Annex 1.9. to the Manual for Preparation of Returns for Investment Firms is for reporting template on Minimum Capital Requirement – Credit Risk Capital Requirement Securitisation of a PRU Investment Firm.

The Minimum Capital Requirement – Credit Risk Capital Requirement Securitisation Report of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

The Minimum Capital Requirement – Credit Risk Capital Requirement Securitisation Reporting Template - is designed to capture the securitisation capital requirement of an Investment Firm and calculate the applicable capital charges for securitisation exposures, broken down by total exposures as originator, investor, or sponsor as well as outstanding positions broken down by credit quality grade.

Securitisation Exposures – are broken down into Originator, Investor and Sponsor categories.

Total Amount of Securitisation Exposure Originated – is the exposure amount to the originated assets. Investment Firms are required to classify whether the assets originated are On-Balance Sheet Items, Securitisations, Re-Securitisations, Off-Balance Sheet Items and Derivatives, Synthetic Securitisation.

Synthetic Securitisations – Credit Protection to the Securitised Exposures (-) Funded Credit Protection – is the amount of risk transferred through synthetic securitisations that are funded.

Synthetic Securitisations – Credit Protection to the Securitised Exposures (-) Total Outflows - is the total outward risk transfer through synthetic securitisations which included both funded and unfunded credit protection.

Notional Amount Retained or Repurchased of Credit Protection – is exposure retained by the Investment Firm from originations net of credit mitigation obtained through synthetic securitisations.

Securitisation Positions Original Exposure Pre Conversion Factors – is the exposure to securitised assets through origination, sponsorship or as an investor. For exposure through originations, this amount will be equal to the previous column.

(-) Adjustments and Provisions – are any adjustments or provisions related to the exposures.

Exposures Net of Value Adjustments and Provisions – are the net difference between the Original Exposure and Adjustments and Provisions.

Credit Risk Mitigation Techniques with Substitution Effects on the Exposure – Total Outflows - are Credit Risk Mitigants that are subject to a substitution effect. This is to be split between unfunded credit protection and funded credit protection (e.g. financial collateral).

Credit Risk Mitigation Techniques with Substitution Effects on the Exposure - Total Inflows – are any risks that has been transferred to the securitised exposure through substitution effects.

(-) Credit Risk Mitigation Techniques affecting the amount of Exposure: Financial Collateral Comprehensive Method - is the amount by which the exposure is to be adjusted after taking into consideration financial collateral.

Breakdown of the Fully Adjusted Exposure of Off Balance Sheet Items According to Credit Conversion Factors - Exposures which may be subject to Credit Conversion, are required to the fully adjusted exposure (E*) across the respective conversion factors.

Exposure Value - is the residual amount after calculations from the previous columns. This is the Investment Firm's effective exposure to securitisations (gross of deductions from capital resources)

Deducted from Capital Resources - are any capital resources deducted in relation to securitised assets.

Subject to Risk Weights - is the exposure value that is subject to risk weighting. This is calculated through the difference between Exposure Value and Deducted from Capital Resources column.

Breakdown of the Exposure Value Subject to Risk Weights - is requirement to split the "Subject to Risk Weights" amount into the relevant Credit Quality Grade buckets after multiply amount by the applicable risk charge on PIB 4.13.31. If the Firm uses the Look-through weight, the firm is required to input the applicable risk weighted asset into the Look-Through column.

Investment firm's name:

Reporting date:

DD/MM/YYYY

**Minimum Capital Requirement - Market Risk Capital Requirement
(PRU INV 2 - Market Risk)**

Market risk RWAs - Standardised approach								
Interest-bearing instruments risk	Line no.	Position		Risk Factor		Required Capital		
		A	B	C				
Specific risk (total of lines 2 to 4, 8, 12 to 16, and 20 to 23)	1	0						0
	2			0,00%				0
Other sovereign exposure rated AAA to AA-	3			0,00%				0
Other sovereign exposure rated A+ to A- (total of lines 5 to 7)	4	0						0
Up to 6 months	5			0,25%				0
More than 6 months but less than or equal to 24 months	6			1,00%				0
More than 24 months	7			1,60%				0
Other sovereign exposure rated BBB+ to BBB- (total of lines 9 to 11)	8	0						0
Up to 6 months	9			0,25%				0
More than 6 months but less than or equal to 24 months	10			1,00%				0
More than 24 months	11			1,60%				0
Other sovereign exposure rated BB+ to BB-	12			8,00%				0
Other sovereign exposure rated B+ to B-	13			8,00%				0
Other sovereign exposure rated below B-	14			12,00%				0
Unrated sovereign exposure	15			8,00%				0
Qualifying instruments (total of lines 17 to 19)	16	0						0
Up to 6 months	17			0,25%				0
More than 6 months but less than or equal to 24 months	18			1,00%				0
More than 24 months	19			1,60%				0
Other exposures rated BB+ to BB-	20			8,00%				0
Other exposure rated B+ to B-	21			12,00%				0
Other exposure rated below B-	22			12,00%				0
Unrated non-sovereign exposure	23			8,00%				0
		Physical position		Derivatives		Net Position	Risk Factor	Required capital
		Long	Short	Long	Short			
		A	B	C	D	E	F	G
General risk (total of lines 25 to 37)	24	0	0	0	0	0		0
Residual maturity:								
< 1 month	25					0	0,00%	0
1 - 3 months	26					0	0,20%	0
> 3 months - 6 months	27					0	0,40%	0
> 6 months - 1 year	28					0	0,70%	0
> 1 year - 2 years	29					0	1,25%	0
> 2 years - 3 years	30					0	1,75%	0
> 3 years - 4 years	31					0	2,25%	0
> 4 years - 5 years	32					0	2,75%	0
> 5 years - 7 years	33					0	3,25%	0
> 7 years - 10 years	34					0	3,75%	0
> 10 years - 15 years	35					0	4,50%	0
> 15 years - 20 years	36					0	5,25%	0
> 20 years	37					0	6,00%	0
Vertical disallowances	38							
Horizontal disallowances	39							

Capital requirement: Total interest-bearing instruments risk (total of lines 1, 24, 38 and 39)	40								0
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Equity and equity indices risk	Line no.	Positions in Kazakhstan		Foreign positions		Positions	Risk Factor	Required capital
		Long	Short	Long	Short			
		A	B	C	D	E	F	G

Equity								
Specific risk (gross equity positions) (total of lines 42 and 43)	41	0	0	0	0	0		0
Unlisted	42					0	12,00%	0
Listed	43					0	8,00%	0
General risk (net equity positions)	44					0	8,00%	0

Equity Indices								
General risk (net equity positions)	45					0	8,00%	0
Equity index add-on (net position) (total of lines 47 and 48)	46	0	0	0	0	0		0
Diversified indices	47					0	2,00%	0
Other indices	48					0	4,00%	0
Capital requirement: Total specific equity risk and equity index add-on (total of lines 41 and 46)	49							0
Capital requirement: Total general risk (total of lines 44 and 45)	50							0
Capital requirement: Total equity risk (total of lines 49 and 50)	51							0

Foreign exchange and gold risk	Line no.	Trading book		Banking book		Total	
		Long	Short	Long	Short	Long	Short
		A	B	C	D	E	F
Total foreign currency and gold positions	52	0	0	0	0	0	0
Gold	53					0	0
Foreign currency (total of lines 55 to 61)	54	0	0	0	0	0	0
USD	55					0	0
EUR	56					0	0
GBP	57					0	0
CHF	58					0	0
JPY	59					0	0
RMB	60					0	0
Other	61					0	0
Capital requirement							Total
Total net open position	62						0
Total capital requirement (8% of line 62)	63						0

Commodities risk (excl. Gold) (simplified approach)	Line no.	Trading book		Banking book		Total		Aggregate open positions	
		Long	Short	Long	Short	Long	Short	Gross	Net
		A	B	C	D	E	F	G	H
Total commodity positions (excl. Gold) (total of lines 65 to 69)	64	0	0	0	0	0	0	0	0
Precious metals (excl. Gold)	65					0	0	0	0
Base metals	66					0	0	0	0
Minerals	67					0	0	0	0
Agricultural products	68					0	0	0	0
Other	69					0	0	0	0
Capital requirement							Total		
Net positions subject to capital requirement	70						0		
Gross positions subject to capital requirement	71						0		
Total capital requirement (15% of line 70 plus 3% of line 71)	72						0		

Options risk	Line no.	Interest rates	Equities	Foreign exchange	Commodities	Total
		A	B	C	D	E
Simplified approach : Positions						

Purchased put & long underlying	73					0
Purchased call & short underlying	74					0
Purchased put	75					0
Purchased call	76					0
Capital requirement - Simplified Approach	77	0	0	0	0	0
Delta-plus approach						
Gamma impact	78					0
Vega impact	79					0
Capital requirement - Delta-plus Approach	80	0	0	0	0	0
Total Capital Requirement	81					0

Market Risk Position	Capital charge
Interest Rate Risk	0
Equity and Equity Indices Risk	0
Foreign Exchange and Gold Risk	0
Commodities Risk (Excl. Gold)	0
Options Risk	0
Total minimum capital required for market risk	0
Multiplier	12,5
Total market risk weighted exposure under the Standardised Approach	0

Name/ Position

Signature

Date

Name/ Position

Signature

Date

Instructions on Annex 1.10. to the Manual for Preparation of Returns for Investment Firms is for reporting template on Minimum Capital Requirement – Market Risk Capital Requirement of a PRU Investment Firm.

The Minimum Capital Requirement – Market Risk Capital Requirement Report of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Total market risk weighted exposure under the Standardised Approach - is the total minimum capital required for market risk multiplied by multiplier of **12,5**,

Total minimum capital required for market risk – is the total of the Interest Rate Risks, Equity and Equity Indices Risks, Foreign Exchange and Gold Risks, Commodities Risks (Excl. Gold) and Options Risks.

Interest Rate Risks – is the total of required capitals of line 1. Specific risk, line 24. General risk, line 38. Vertical disallowances and line 39. Horizontal disallowances.

Line 1. **Required Capital of Specific Risk** – is the total of the position multiplied by given risk factor of line 3. Other sovereign exposure rated AAA to AA-, line 4. Other sovereign exposure rated A+ to A- (total of lines 5 to 7), line 8. Other sovereign exposure rated BBB+ to BBB- (total of lines 9 to 11), line 12. Other sovereign exposure rated BB+ to BB-, line 13. Other sovereign exposure rated B+ to B-, line 14. Other sovereign exposure rated below B-, line 15. Unrated sovereign exposure, line 16. Qualifying instruments (total of lines 17 to 19), line 20. Other exposures rated BB+ to BB-, line 21. Other exposure rated B+ to B-, line 22. Other exposure rated below B- and line 23. Unrated non-sovereign exposure.

Line 24. **Required Capital of General Risk** – is the total of net position multiplied by risk factor of general risks by residual maturities. Each given residual maturity has its specified Risk Factor.

Equity and Equity Indices Risk – is the total Required capital of line 49. Capital requirement: Total specific equity risk and equity index add-on (total of lines 41 and 46) and line 50. Capital requirement: Total general risk (total of lines 44 and 45).

Line 49. **Capital requirement: Total specific equity risk and equity index add-on** - is the total of line 41. Specific risk (gross equity positions) (total of lines 42 and 43) and 46. Equity index add-on (net position) (total of lines 47 and 48).

Line 50. **Capital requirement: Total general risk** – is the total of line 44. General risk (net equity positions) of Equity and line 45. General risk (net equity positions) of Equity indices.

Foreign Exchange and Gold Risk – is linked to the line 63. Total capital requirement (8% of line 62).

Line 63. **Total capital requirement (8% of line 62)** – is 8% of line 62. Total net open position of trading and banking booked foreign currency and gold.

Line 62. **Total net open position** – is net open position of Line 54. Foreign currency and Line 53. Gold.

Commodities Risk (Excl. Gold)-is the line 72. Total capital requirement of Commodities risk (excl.Gold).

Line 72. **Total capital requirement of Commodities risk excluding Gold** – is the total of 15% of the line 70. Total Net positions subject to capital requirement of Commodities risk excl. Gold and 3% of line 71. Total Gross positions subject to capital requirement of Commodities risk excl. Gold.

Line 70. **Total Net positions subject to capital requirement of Commodities risk excl. Gold** – is linked to the line 64. Total Net Aggregate open positions of Commodities (excl. Gold).

line 64. **Total Net Aggregate open positions of Commodities (excl. Gold)** – is the total Net Aggregate open positions of the line 65. Precious metals (excl. Gold), line 66. Base metals, line 67. Minerals, line 68. Agricultural products and line 69. Other types of commodities not mentioned above.

Line 71. **Total Gross positions subject to capital requirement of Commodities risk excl. Gold** – is linked to the line 64. Total Gross Aggregate open positions of Commodities (excl. Gold).

line 64. **Total Gross Aggregate open positions of Commodities (excl. Gold).** – is the total Gross Aggregate open positions of the line 65. Precious metals (excl. Gold), line 66. Base metals, line 67. Minerals, line 68. Agricultural products and line 69. Other types of commodities not mentioned above.

Options Risk – is the line 81. **Total Capital Requirement on Options risk** calculated as total of the line 77. Total Options Risks Capital requirement by Simplified approach and line 80. Total Options risks Capital requirement by Delta-plus approach.

Line 77. **Total Options Risks Capital requirement by Simplified approach** – is the total of total Options on Interest rates, equities foreign exchange and commodities of line 73. Purchased put & long underlying, line 74. Purchased call & short underlying, line 75. Purchased put and line 76. Purchased call.

Line 80. **Total Options risks Capital requirement by Delta-plus approach** – is the total of total Options on interest rates, Equities, Foreign exchange, Commodities of line 73. Purchased put & long underlying, line 74. Purchased call & short underlying, line 75. Purchased put and line 76. Purchased call.

Investment firm's name:

Reporting date:

DD/MM/YYYY

**Minimum Capital Requirement - Operational Risk Capital Requirement
(PRU INV 2 - Operational Risk)**

OPERATIONAL RISK - BASIC INDICATOR APPROACH Operational Risk RWAs	Line no.	Financial Year - 1	Financial Year - 2	Financial Year - 3	Average GI
Details of Gross Income (GI)		A	B	C	D
Operating profit/(loss)	1				
Add Provisions & Contingencies	2				
Add Operating expenses	3				
Less Realised profits / Add losses from sale in HTM and AFS security categories	4				
Less Income derived from Insurance recoveries	5				
Less Any collection from previously written-off loans or income derived from disposal of real estate etc. during the year under reference	6				
TOTAL GI	7				
Operational Risk Capital Requirement	8				
Risk Weighted Exposures	9				

Notes on computation of the Average Gross Income

- Gross Income is to be computed gross of any provisions and operating expenses, and excluding realised profits / losses from sale of securities from the Held-to-Maturity and Available-for-Sale categories, extraordinary / irregular items of income and income derived from insurance.
- In cases where the authorised firm has reported losses in any of the 3 years, the losses should be ignored in the computation of the GI and the average should be computed based on the number of years where the firm reported Gross Income. Where the authorised firm has been in operation for less than 3 years, the average GI should be computed based on the number of years of full operation

Name/ Position

Signature Date

Name/ Position

Signature Date

Instructions on Annex 1.11. to the Manual for Preparation of Returns for Investment Firms is for reporting template on Minimum Capital Requirement – Operational Risk Capital Requirement of a PRU Investment Firm.

The Minimum Capital Requirement – Operational Risk Capital Requirement of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Line 9. **Risk Weighted Exposure** – is the line 8. Operational Risk Capital Requirement multiplied by 12,5.

Line 8. **Operational Risk Capital Requirement** – is the 15% of the average of the line 7. Total GI

Average of the Line 7. Total GI – is the average annual gross income for those years (out of the previous 3 years) for which the investment firm's annual gross income is more than zero. For any year in which the annual gross income of a Bank is negative or zero must be excluded from both the numerator and denominator when calculating the average.

Line 7. **Total GI** - is the Bank's average annual gross income for those years (out of the previous 3 years) for which the Bank's annual gross income is more than zero. For any year in which the annual gross income of a Bank is negative or zero must be excluded from both the numerator and denominator when calculating the average.

Calculation of Total GI – is the total of the line 1. Operating profit/(loss), line 2. Provisions & Contingencies, line 3. Operating expenses, of which excluded the line 4. Realised profits / Add losses from sale in HTM (securities held to maturity) and AFS (securities available for sale) categories, line 5. Income derived from Insurance recoveries and line 6. Any collection from previously written-off loans or income derived from disposal of real estate etc. during the year under reference.

Investment firm's name:

Reporting date:

DD/MM/YYYY

**Liquid Assets Requirements
(PRU INV 3)**

No	Item	Reporting period	Reporting period -1
1	2	3	4
2	Cash in hand		
3	Money deposited in a regulated bank or deposit-taker which has a shortterm credit rating of A1 or P1 (or equivalent) and above from an Approved ECAI		
4	Demand deposits with a tenor of 1 year or less with a bank or deposit-taker in line 3		
5	Time deposits with a tenor of 1 year or less which have an option to redeem the deposit at any time; in such cases, the deposit amount eligible to be included as Liquid Assets must be calculated as net of any costs associated with such early redemption;		
6	Cash receivable from a regulated clearing house and cash deposits with such clearing houses, other than any fees or contributions to guarantee or reserve funds of such clearing houses		
7	Any other asset which may be approved by the AFSA as comprising a Liquid Asset for the purpose of this Rule		
8	Liquid Assets Components	0	0
9	Any investment, asset or deposit which has been pledged as security or collateral for any obligations or liabilities assumed by it or by any other Person		
10	Cash held in Client Money or Insurance Money accounts		
11	Liquid Assets Deductions	0	0
12	Total Liquid Assets	0	0
13	Annual Operating Expenditure		
14	LIQUID ASSETS RATIO		

Name/ Position

Signature

Date

Name/ Position

Signature

Date

Instructions on Annex 1.12. to the Manual for Preparation of Returns for Investment Firms is for reporting template on Liquid Assets Requirements of a PRU Investment Firm.

The Liquid Assets Requirements of Investment firm should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC** .

This reporting template is **not applicable** for Externally Regulated PRU Investment Firms.

Line 14. **Liquid Assets Ratio** – is the ratio of Liquid Assets to Annual Operating Expenditures expressed in percentage and calculated by following formula:

$$\text{Liquid Assets Ratio} = (\text{line 12. Total Liquid Assets} / \text{line 13. Annual Operating Expenditures}) * 100$$

Line 13. **Annual Operating Expenditure** – is calculated in compliance with PRU INV section 4.4. 'Calculating Annual Operating Expenditure'.

Line 12. **Total Liquid Assets** – is difference of the line 8. Liquid Assets Components and line 11. Liquid Assets Deductions.

Line 8. **Liquid Assets Components** – is the total of the line 2. Cash in hand, line 3. Money deposited in a regulated bank or deposit-taker which has a short- term credit rating of A1 or P1 (or equivalent) and above from an Approved ECAI, line 4. Demand deposits with a tenor of 1 year or less with a bank or deposit-taker in line 3, line 5. Time deposits with a tenor of 1 year or less which have an option to redeem the deposit at any time; in such cases, the deposit amount eligible to be included as Liquid

Assets must be calculated as net of any costs associated with such early redemption, line 6. Cash receivable from a regulated clearing house and cash deposits with such clearing houses, other than any fees or contributions to guarantee or reserve funds of such clearing houses and line 7. Any other asset which may be approved by the AFSA as comprising a Liquid Asset for the purpose of this Rule.

Line 11. **Liquid Assets Deductions** – is the total of the line 9. Any investment, asset or deposit which has been pledged as security or collateral for any obligations or liabilities assumed by it or by any other Person and line 10. Cash held in Client Money or Insurance Money accounts.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Information on Controllers

Controller	Share, in %	Share, in thousands of USD	Information on Controllers	
			Individual/ Business	Country of residency
1	2	3	4	5
Total	100%			

Instructions on Annex 1.13. to the Manual for Preparation of Returns for Investment Firms are for reporting template for **Information on Controllers** of Investment Firm.

This Template is **not applicable** for AIFC Participants doing business in the AIFC as Externally Regulated Investment Firms (Branches of Investment Firms).

The purpose of this Template is to provide the AFSA with information on Firm's controllers' structure, share in per centage and thousands of USD, residency and whether the Firm's controllers business entities or individuals.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Advisory

FORM FC100: Advisory			
LINE No.	ITEM	AUM (\$ Value)	No. of Customers
Section 1			
FC100_7001T	Total assets advised		
FC100_7003T	Total assets on which advice is given in the AIFC		
FC100_70040	Amount of assets directly advised by your Firm in the AIFC		
FC100_70050	Amount of assets sub-contracted or outsourced to other offices / third parties for providing advice		
FC100_70054	Amount of assets sub-contracted or outsourced to other offices / third parties in the AIFC for providing the advisory services		
FC100_70055	Amount of assets sub-contracted or outsourced to other offices / third parties outside the AIFC for providing the advisory services		
Section 2			
Total assets advised - breakdown of Client Types as noted in Section 1 (FC100_7001T)			
FC100_70061	Funds registered in the AIFC		
FC100_70062	Funds registered outside the AIFC		
FC100_70063	Individuals including Personal Investment Vehicles		
FC100_70064	Family Offices		
FC100_70065	Institutional		
FC100_70066	Others		
Total			
Section 3			
Total assets advised - breakdown of Client Classification as noted in Section 1 (FC100_7001T)			
FC100_70071	Retail Clients		
FC100_70072	Deemed Professional Clients		
FC100_70073	Assessed Professional Clients		
FC100_70074	Market Counterparties		
Total			
Section 4			
Total assets advised as noted in Section 1 - breakdown by Asset Class (FC100_7001T)			
FC100_70101	Money Market Instruments		
FC100_7012T	Equities		
FC100_70121	Listed		
FC100_70122	Unlisted		

FC100_70103	Fixed Income		
FC100_70104	Derivatives		
FC100_70105	Funds		
FC100_70106	Structured Products		
FC100_70107	Real Estate		
FC100_70108	Others		
	Total		
	Section 5		
	Total assets advised as noted in Section 1 - breakdown by Customer Residence (FC100_7001T)		
FC100_70201	AIFC		
FC100_70202	Kazakhstan (except AIFC)		
FC100_70203	Central Asia (except Kazakhstan)		
FC100_70204	Asia (except Central Asia)		
FC100_70205	Europe		
FC100_70206	Americas		
FC100_70207	Australia		
FC100_70208	Africa		
	Total		
	Section 6		
	Total assets advised as noted in Section 1 - breakdown by Destination of Accounts Booked (FC100_7001T)		
FC100_70301	AIFC only		
FC100_70302	Kazakhstan (except AIFC)		
FC100_70303	Central Asia (except Kazakhstan)		
FC100_70304	Switzerland		
FC100_70305	London		
FC100_70306	Jersey, Guernsey & Isle of Man		
FC100_70307	Rest of Europe		
FC100_70308	Singapore		
FC100_70309	Hong Kong		
FC100_70310	Rest of Asia		
FC100_70311	Bermuda, Cayman, BVI		
FC100_70312	USA		
FC100_70313	Rest of Americas		
FC100_70314	Rest of the World		
	Total		

Instructions on Annex 2.1 to the Manual for Preparation of Returns for Investment Firms to collect data on Advising on Investments.

Purpose

This Form is designed to capture data about Authorised Firms that provide Advising on Investments and may conduct Arranging Deals in Investments for their advisory clients.

Applicability

This Form is applicable to Authorised Firms, which have a Licence to carry on the Regulated Activity of Advising on Investments and also conduct Arranging Deals in Investments for their advisory clients. This Form is not applicable for those firms that only conduct Arranging Deals in Investments.

Content

This Form is intended to capture information about Authorised Firms that provide Advising on Investments and also those firms that Arrange Deals in Investments for their advisory clients. In order to avoid double counting, please exclude those clients that are AFSA Authorised Firms and have sub-contracted or outsourced the advisory business to the Authorised Firm.

The Form is divided between the monetary value of assets directly advised by the Authorised Firm in the AIFC and amount of assets sub-contracted or outsourced to other offices / third parties for providing advice. The monetary value of assets sub-contracted or outsourced to other offices / third parties for management is further distinguished between assets advised by parties in the AIFC or outside the AIFC.

Structure of the form

This Form FC100 is presented as a single form with two columns. The first column 'AUM (\$ value)' captures the monetary value in relation to the amount of the assets under advisory. The second column 'Customer' captures the number of customers the associated AUM pertains to.

Instructional Guidelines

Giving advice refers to the provision of pure investment advisory services, which is defined in Schedule 1 of GEN. For example, if an Authorised Firm advised a client on a particular Investment, then the value of that Investment will be entered in the Asset (\$ Value) column.

In order to avoid double counting, please do not include amounts where the Authorised Firm is advising a sub-contracted or outsourced mandate to it received from another AFSA Authorised Firm.

Section	Instructional Guideline
Section 1	
FC100_7001T Total assets advised.	The amount will represent the total monetary value of advisory business conducted by the firm and will be a sum total of FC100_70040 and FC100_70050T. This field is automatically calculated.
FC100_7003T Total assets for which advice is given in the AIFC.	This field will be the total monetary value of assets advised by AIFC based entities (including sub-contracted or outsourced advisory) and will be a sum total of FC100_70040 and FC100_70054. This is automatically calculated.
FC100_70040 Amount of assets directly advised by your Firm in the AIFC.	Populate the monetary value of assets which the firm is itself advising in the AIFC. This field should exclude assets sub – contracted or outsourced to other parties in the AIFC.
FC100_70050T Amount of assets sub-contracted or outsourced to other offices / third parties for providing advice.	Assets which the firm delegates to other firms inside and/or outside the AIFC for advisory. This will be a sum total of FC100_70054 and FC100_70055 and will be automatically calculated.

FC100_70054 Amount of assets sub-contracted or outsourced to other offices / third parties in the AIFC for providing advice.	Populate the monetary value of assets, the firm sub-contracts or delegates to other entities in AIFC for advisory.
FC100_70055 Amount of assets sub-contracted or outsourced to other offices / third parties outside the AIFC for providing advice.	Populate the monetary value of assets, the firm sub-contracts or delegates to other entities situated outside the AIFC for advisory.
Section 2	
FC100_70063 Individuals including Personal Investment Vehicles	Individual (this includes joint accounts) clients may have mandates directly under their own names or in the name of personal investment vehicles. In case a client has multiple mandates under an individual as well as personal investment vehicles, then for the purposes of this field they should be treated as separate clients.
Section 3 Total assets advised – breakdown of Client classification	Please populate a breakdown of the total monetary value of assets (FC100_7001T) under advisory according to client classification under COB chapter 2.
Section 4 Total assets advised breakdown by asset class	A breakdown of total amount of assets under advisory (FC100_7001T) by the type of underlying investment.
Section 5	
Total assets advised by the firm – breakdown by customer residence	In case of individual clients and personal investment vehicles, AFSA expects the firm to report the place where the beneficial owner ordinarily resides.
Section 6 Total assets advised – breakdown by destination of accounts booked	Populate breakdown of booking centres where client assets are booked.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Asset Management

FORM FC110: Asset Management			
Line No.	ITEM	AUM (\$ Value)	No. of Customers
	Section 1		
FC110_7001T	Total assets under management		
FC110_7003T	Total assets managed in the AIFC		
FC110_70010	Amount of assets directly managed by your Firm in the AIFC		
FC110_7002T	Amount of assets sub-contracted or outsourced to other offices / third parties for management		
FC110_70021	Amount of assets sub-contracted or outsourced to other offices / third parties in the AIFC for management		
FC110_70022	Amount of assets sub-contracted or outsourced to other offices / third parties outside the AIFC for management		
	Section 2		
	Total assets under management - breakdown of Client Types as noted in Section 1 (FC110_7001T)		
FC110_70061	Funds registered in the AIFC		
FC110_70062	Funds registered outside the AIFC		
FC110_70063	Individuals including Personal Investment Vehicles		
FC110_70064	Family Offices		
FC110_70065	Institutional		
FC110_70066	Others		
	Total		
	Section 3		
	Total assets under management- breakdown of Client Classification as noted in Section 1 (FC110_7001T)		
FC110_70071	Retail Clients		
FC110_70072	Deemed Professional Clients		
FC110_70073	Assessed Professional Clients		
FC110_70074	Market Counterparties		
	Total		
	Section 4		
	Total assets under management as noted in Section 1 (FC110_7001T) - breakdown by Asset Class		
FC110_70101	Money Market Instruments		
FC110_7012T	Equities		
FC110_70121	Listed		
FC110_70121	Unlisted		
FC110_70103	Fixed Income		
FC110_70104	Derivatives		

FC110_70105	Funds		
FC110_70106	Structured Products		
FC110_70107	Real Estate		
FC110_70108	Others		
	Total		
	Section 5		
	Total assets under management as noted in Section 1 (FC110_7001T) - breakdown by Classification of Customer Residence		
FC110_70201	AIFC		
FC110_70202	Kazakhstan (except AIFC)		
FC110_70203	Central Asia (except Kazakhstan)		
FC110_70204	Asia (except Central Asia)		
FC110_70205	Europe		
FC110_70206	Americas		
FC110_70207	Australia		
FC110_70208	Africa		
	Total		
	Section 6		
	Total assets under management as noted in Section 1 (FC110_7001T) - breakdown by Destination of Accounts Booked		
FC110_70301	AIFC only		
FC110_70302	Kazakhstan (except AIFC)		
FC110_70303	Central Asia (except Kazakhstan)		
FC110_70304	Switzerland		
FC110_70305	London		
FC110_70306	Jersey, Guernsey & Isle of Man		
FC110_70307	Rest of Europe		
FC110_70308	Singapore		
FC110_70309	Hong Kong		
FC110_70310	Rest of Asia		
FC110_70311	Bermuda, Cayman, BVI		
FC110_70312	USA		
FC110_70313	Rest of Americas		
FC110_70314	Rest of the World		
	Total		
	Section 7		
	Total assets Held or Controlled by the firm		
FC110_80011	Holding Client Investment		
FC110_80012	Holding Client Money		
FC110_8001T	Holding Client Assets		
FC110_80021	Controlling Client Investment		
FC110_80022	Controlling Client Money		
FC110_8002T	Controlling Client Assets		
	Total		

Instructions on Annex 2.2 of the Manual for Preparation of Returns for Investment Firms to collect data on Asset Management, and Other Asset Management Services.

Purpose

This Form is split into two parts and designed to capture data about the Authorised Firms licensed to carry on Regulated Activities of Managing Investments, Managing a Collective Investment Scheme, Providing Custody, Arranging Custody, Providing Fund Administration and Acting as the Trustee of a Fund.

Part 1 (Asset Management) of this Form covers asset management services which includes those Authorised Firms carrying on the Regulated Activities of Managing Investments, and Managing a Collective Investment Scheme (Annex 2.2.).

Part 2 (Other Asset Management Services) of this Form covers other asset management services which include those Authorised Firms carrying on the Regulated Activities of Providing Custody, Arranging Custody, Providing Fund Administration and Acting as the Trustee of a Fund. Authorised Firms need to complete only the sections of the Form that are applicable to them (Annex 2.3.).

Applicability

Part 1 of this Form is applicable to Authorised Firms, which Manage Assets (discretionary basis only) including those Authorised Firms which are providing discretionary asset management in relation to the broader Regulated Activity of Managing a Collective Investment Scheme. Please exclude data related to pure advisory business in this Form.

Part 2 of this Form covers Authorised Firms licensed to carry on the Regulated Activities of Providing Custody, Arranging Custody, Providing Fund Administration, and Acting as the Trustee of a Fund.

Content

This FC110 Form is intended to capture information about total assets under management by the Authorised Firms, being assets contracted with clients for management. In order to avoid double counting, please exclude those clients that are AFSA Authorised Firms which have sub-contracted or outsourced the asset management services to your Authorised Firm.

The Form is divided between amount of assets directly managed by the Authorised Firm in the AIFC, and amount of assets sub-contracted or outsourced to other offices / third parties for management. The amount of assets sub-contracted or outsourced to other offices / third parties for management is further distinguished between assets managed by parties in the AIFC or outside the AIFC.

Structure of the form

FC110 – Comprises of two linked forms:

- Form 1 – Asset Management (Annex 2.2)
- Form 2 – Other Asset Management Services (Annex 2.3.)

Instructional Guidelines

Form 1 – Asset Management

Section	Instructional Guideline
---------	-------------------------

Section 1	
FC110_7001T Total Assets under Management	This field will be the total monetary value of assets under management and will be a sum total of FC110_70010 and FC110_7002T. The field is automatically calculated.
FC110_7003T Total assets managed in the AIFC	This field will be the total monetary value of assets under management in the AIFC and will be a sum total of FC110_70010 and FC110_70021. This is automatically calculated.
FC110_70010 - Amount of assets directly managed by your firm in the AIFC	Populate monetary value of assets which the firm is itself managing in the AIFC. This field should exclude assets sub – contracted or outsourced to other parties in the AIFC.
FC110_7002T – Amount of assets sub-contracted or outsourced to other offices/third parties for management	Monetary value of assets which the firm sub - contracts or delegates to other firms inside and / or outside the AIFC for management This will be a sum total of FC110_70021 and FC110_70022 and will be automatically calculated.
FC110_70021 – Amount of assets sub – contracted or outsourced to other offices / third parties in the AIFC for management	Populate monetary value of assets, the firm sub-contracts or delegates to other entities in the AIFC for management.
FC110_70022 – Amount of assets sub – contracted or outsourced to other offices / third parties outside the AIFC for management	Populate monetary value of assets, the firm sub-contracts or delegates to other entities situated outside the AIFC for management.
Section 2	
FC110_70063 Individuals including Personal Investment Vehicles	Individual (this includes joint accounts) clients may have mandates directly under their own names or in the name of personal investment vehicles. In case a client has multiple mandates under individual as well as personal investment vehicles, then for the purposes of this field they should be treated as separate clients.
Section 3 Total assets under management – breakdown by Client type	Provide a breakdown of the total monetary value of assets (FC110_7001T) under management according to client classification under COB chapter 2.
Section 4 Total assets under management breakdown by asset class	Provide a breakdown of total monetary value of assets under management (FC110_7001T) by the type of underlying investment.

Section 5 Total assets managed by the firm – breakdown by customer residence	In the case of individual clients and personal investment vehicles, AFSA expects the firm to report the place where the beneficial owner ordinarily resides.
Section 6 Total assets advised – breakdown by destination of accounts booked	Provide a breakdown of booking centres where the client assets are booked.
Section 7	
<p>Total Assets Held or Controlled by the firm</p> <p>FC110_80011 – Holding Client Investment</p> <p>FC110_80012 – Holding Client Money</p> <p>FC110_80021 – Controlling Client Investment</p> <p>FC110_80022 – Controlling Client Money</p>	<p>Firms having Client Asset endorsement should populate these figures.</p> <p>Fields FC110_8001T and FC110_8002T will be automatically calculated.</p> <p>For populating Controlling Client Asset data firms should refer COB 8.1.3 and 8.1.4 for further understanding of the term controlling.</p>

Investment firm's name:

Reporting date:

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DD/MM/YYYY

Other Asset Management Services

FORM FC110: Other Asset Management Services								
LINE NO.	ITEM		Providing Custody			Arranging Custody		
			Number of Customers	Net Asset Movement	Total Amount of Assets	Number of Customers	Net Asset Movement	Total Amount of Assets
	Custody							
FC110_70061	Funds registered in the AIFC							
FC110_70062	Funds registered outside the AIFC							
FC110_70063	Individuals including Personal Investment Vehicles							
FC110_70064	Family Offices							
FC110_70065	Institutional							
FC110_70066	Others							
	Total							
	Clients Assets Held with Custodians	Custodian Name /	Number of Customers	Net Asset Movement	Total Amount of Assets	Whether Group Entity	Country of Custodian	
		Third Party Agent				Value Should Be 1 = Yes or 0 = No		
	Custodian 1							
	Custodian 2							
	Custodian 3							

	Custodian 4							
	Custodian 5							
	Custodian 6							
	Custodian 7							
	Custodian 8							
	Custodian 9							
	Custodian 10							
	Total							
	Providing Fund Administration		Number of Customers	Net Asset Movement	Total Amount of Assets			
FC110_70061	Funds registered in the AIFC							
FC110_70062	Funds registered outside the AIFC							
FC110_70063	Individuals including Personal Investment Vehicles							
FC110_70064	Family Offices							
FC110_70065	Institutional							
FC110_70066	Others							
	Total							
	Acting as the Trustee of a Fund		Number of Customers	Net Asset Movement	Total Amount of Assets			
FC110_70061	Funds registered in the AIFC							
FC110_70062	Funds registered outside the AIFC							
	Total							

Instructions on the Annex 2.3 to the Manual for Preparation of Returns for Investment Firms to collect data on Other Assets Management Services and is continuation of reporting template outlined Annex 2.2.

Purpose

This Form is split into two parts and designed to capture data about the Authorised Firms licensed to carry on Regulated Activities of Managing Investments, Managing a Collective Investment Scheme, Providing Custody, Arranging Custody, Providing Fund Administration and Acting as the Trustee of a Fund.

Part 1 (Asset Management) of this Form covers asset management services which includes those Authorised Firms carrying on the Regulated Activities of Managing Investments, and Managing a Collective Investment Scheme (Annex 2.2.).

Part 2 (Other Asset Management Services) of this Form covers other asset management services which includes those Authorised Firms carrying on the Regulated Activities of Providing Custody, Arranging Custody, Providing Fund Administration and Acting as the Trustee of a Fund. Authorised Firms need to complete only the sections of the Form that are applicable to them (Annex 2.3.).

Applicability

Part 1 of this Form is applicable to Authorised Firms, which Manage Assets (discretionary basis only) including those Authorised Firms which are providing discretionary asset management in relation to the broader Regulated Activity of Managing a Collective Investment Scheme. Please exclude data related to pure advisory business in this Form.

Part 2 of this Form covers Authorised Firms licensed to carry on the Regulated Activities of Providing Custody, Arranging Custody, Providing Fund Administration, and Acting as the Trustee of a Fund

Content

This FC110 Form is intended to capture information about total assets under management by the Authorised Firms, being assets contracted with clients for management. In order to avoid double counting, please exclude those clients that are AFSA Authorised Firms which have sub-contracted or outsourced the asset management services to your Authorised Firm.

The Form is divided between amount of assets directly managed by the Authorised Firm in the AIFC, and amount of assets sub-contracted or outsourced to other offices / third parties for management. The amount of assets sub-contracted or outsourced to other offices / third parties for management is further distinguished between assets managed by parties in the AIFC or outside the AIFC.

Structure of the form

FC110 – Comprises of two linked forms:

- Form 1 – Asset Management (Annex 2.2)
- Form 2 – Other Asset Management Services (Annex 2.3.)

Instructional Guidelines

Custody

This is to be populated by the Authorised Firms that are carrying on the Regulated Activities of Providing or Arranging Custody.

Column	Instructional Guideline
Number of Customers	The cumulative number of customers.
Net Asset Movement	The net monetary value movement (+ or -) of assets for the reporting period.
Total Amount of Assets	The cumulative monetary value of assets.

Clients Assets Held with Custodians

This is to be populated by the Authorised Firms that conduct the Regulated Activity of Providing Custody.

Column	Instructional Guideline
Custodian / Third Party Agent Name	In case there are multiple custodians and sub -custodians, please provide the name of the first level custodian or sub custodian only.
Number of Customers	The cumulative number of customers
Net Asset Movement	The net monetary value movement (+ or -) of assets for the reporting period.
Total Amount of Assets	The cumulative monetary value of assets
Whether Group entity value should be 1 = Yes or 0 = No	Indicate whether the Custodian belongs to the same group as the Authorised Firm.

Providing Fund Administration

Row	Instructional Guideline
Funds registered in the AIFC	Funds domiciled in the AIFC
Funds registered outside the AIFC	Funds domiciled in any jurisdiction other than AIFC
Individuals including Personal Investment Vehicles (excluding Funds)	Individual clients (this includes joint accounts) may hold mandates directly under their own names or in the name of personal investment vehicles. In case a client has multiple mandates under an individual as well as personal investment vehicles, then for the purposes of this Form they should be treated as separate customers.

Providing Fund Administration

An Authorised Firm licensed to conduct the Regulated Activity of Providing Fund Administration may be providing services to investment vehicles that are not categorised as Funds. These investment vehicles, special purpose vehicles may be set up for individuals including personal investment vehicles, family offices, institutions or any other entities. In addition to providing information related to Funds, Authorised Firms are required to provide data related to other investment vehicles.

Acting as a Trustee of a Fund

List all Trusts where the Authorised Firm acts as a Trustee of the Fund.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Dealing Overview and Personnel

	FORM FC120: Dealing Overview and Personnel	
FC120_10100	Total error trades recorded	
FC120_10200	Total matched principal error trades that resulted in a principal position	
FC120_10300	Total of agency error trades that resulted in a principal position	
FC120_10400	Total limit breaches recorded	
FC120_10500	Total limit extensions granted during the quarter	
FC120_10600	Total principal settlement fails	
FC120_10700	Total counterparty settlement fails	
FC120_10800	Total number of complaints lodged against the firm	
FC120_10900	Total number of products offered	

Instructions on the Annex 2.4 to the Manual for Preparation of Returns for Investment Firms to collect data for Dealing Overview and Personnel.

Purpose

This Form is designed to capture certain transaction and personnel-related data of the AIFC operations of all AFSA Authorised Firms. This Form is not designed to capture lending activities such as the purchase of commercial paper and certificates of deposit.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Structure

Form FC120 is presented on a single form.

Instructional Guidelines

Figures are to be entered in actual and not thousands.

Line Item	Instructional Guideline
Total Error Trades recorded	Report the total number of all transactions resulting from erroneous order entry and/or a system malfunction. This includes transactions where the execution occurred outside AIFC but the cause of the error was attributed to the AIFC entity.
Total Matched Principal Error Trades that resulted in a principal position	Report the total number of all transactions where a Matched Principal buy (sell) fails to be immediately offset with a matched principal sell (buy); and a long (short) position is reflected in the Firm's principal book. This includes transactions that are executed

	and booked outside AIFC, but that originated from the AIFC entity.
Total of agency Error Trades that resulted in a principal position	Report the total number of all transactions resulting from erroneous order entry and/or a system malfunction, where the Authorised Firm effects the transaction on behalf of its client and the error results in the booking of a principal position. This includes transactions where the execution occurred outside AIFC but the cause of the error was attributed to the AIFC entity, and the position is identified as a AIFC position.
Total limit breaches recorded	Report the total number of all transactions affected by the AIFC entity where a transaction limit (e.g. contract size, quantity, notional) was breached. This total should not include instances where a limit extension was granted prior to the breach.
Total limit extensions granted during the quarter	Report the total number of all transactions affected by the AIFC entity for which a transaction limit (e.g. contract size, quantity, notional) extension was granted.
Total principal settlement fails	Report the total number of all transactions where the Authorised Firm failed to deliver securities or pay owed funds by the settlement date.
Total counterparty settlement fails	Report the total number of all transactions where a counterparty failed to deliver securities or pay owed funds by the settlement date.
Total number of complaints lodged against the Firm	Report the total number of complaints related to trading and brokerage lodged against the Firm. Include those complaints lodged by the clients of the AFSA entity even if the final party to the complaint was a non-AIFC entity (i.e. parent or sister company within the group).
Total number of products offered	Report the total number of all financial products offered by the Authorised Firm. This includes all products offered in an arranging, executing, or introducing capacity. Products are to be differentiated on a granular level to the following equivalence (e.g. a derivative structure that hedges a position using one leg is different than a derivative structure that hedges a position using two legs).

Investment firm's name:

Reporting date:

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DD/MM/YYYY

Excuting Exchange Traded Products (Client)

FORM FC130: Excuting Exchange Traded Products (Client)																			
LINE NO.	ITEM	Shares/Physical			Options			Futures			Swaps			Contracts for Difference			Others		
		No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)
FC130_21010	Equity *																		
FC130_21020	Interest Rate																		
FC130_21030	Commodity **																		
FC130_21040	Currency (FX)																		
FC130_21050	Credit																		
FC130_21060	Credit Default																		
FC130_21070	Bonds																		
FC130_21080	Sukuk																		
FC130_21090	Debentures ***																		
FC130_21100	Sovereign Bonds																		
FC130_21110	Other fixed income																		
FC130_21120	Total Return																		
FC130_21130	Other																		
FC130_2100T	Total																		
FC130_22020	Equity Funds																		
FC130_22030	Fixed Income Funds																		
FC130_22040	Equity / Fixed Income Funds																		

FC130_22050	Property Funds																		
FC130_22060	Hedge Funds																		
FC130_22070	Private Equity Funds																		
FC130_22080	Money Market Funds																		
FC130_22090	Other Funds																		
FC130_2200T	Total																		
	TOTAL																		
	* Equity will include stocks, equity indexes, and exchange traded funds																		
	** Commodities will include commodity indexes																		
	*** Unsecured corp bonds																		

Instructions on the Annex 2.5 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Excuting Exchange Traded Products (Client)**.

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm’s own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Excuting Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.

Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	Value of credit deals arranged Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mln. The

		<p>Firm would report the \$10mln in the 'Others' row against the China column.) Amount is to be captured on a contractual basis and irrespective of utilisation. Number of credit deals arranged Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to. Counterparty category definitions can be found below.</p>
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1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:

- a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
 - b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Transactions-Executing OTC Products (Client)

FORM FC130: Transactions-Executing OTC Products (Client)																			
LINE NO.	ITEM	Shares/Physical			Options			Futures			Swaps			Contracts for Difference			Others		
		No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)
FC130_21010	Equity *																		
FC130_21020	Interest Rate																		
FC130_21030	Commodity **																		
FC130_21040	Currency (FX)																		
FC130_21050	Credit																		
FC130_21060	Credit Default																		
FC130_21070	Bonds																		
FC130_21080	Sukuk																		
FC130_21090	Debentures ***																		
FC130_21100	Sovereign Bonds																		
FC130_21110	Other fixed income																		
FC130_21120	Total Return																		
FC130_21130	Other																		
FC130_2100T	Total																		
FC130_22020	Equity Funds																		
FC130_22030	Fixed Income Funds																		
FC130_22040	Equity / Fixed Income Funds																		

FC130_22050	Property Funds																		
FC130_22060	Hedge Funds																		
FC130_22070	Private Equity Funds																		
FC130_22080	Money Market Funds																		
FC130_22090	Other Funds																		
FC130_2200T	Total																		
	TOTAL																		
	* Equity will include stocks, equity indexes, and exchange traded funds																		
	** Commodities will include commodity indexes																		
	*** Unsecured corp bonds																		

Instructions on the Annex 2.6 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Transactions-Executing OTC Products (Client)**.

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm’s own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.

Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	Value of credit deals arranged Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mln. The

		<p>Firm would report the \$10mln in the 'Others' row against the China column.) Amount is to be captured on a contractual basis and irrespective of utilisation. Number of credit deals arranged Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to. Counterparty category definitions can be found below.</p>
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1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:

- a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
 - b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under "Government Related Entities"); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Arranging Exchange Traded Products (client)

FORM FC130: Arranging Exchange Traded Products (client)																			
LINE NO.	ITEM	Shares/Physical			Options			Futures			Swaps			Contracts for Difference			Others		
		No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)
FC130_21010	Equity *																		
FC130_21020	Interest Rate																		
FC130_21030	Commodity **																		
FC130_21040	Currency (FX)																		
FC130_21050	Credit																		
FC130_21060	Credit Default																		
FC130_21070	Bonds																		
FC130_21080	Sukuk																		
FC130_21090	Debentures ***																		
FC130_21100	Sovereign Bonds																		
FC130_21110	Other fixed income																		
FC130_21120	Total Return																		
FC130_21130	Other																		
FC130_2100T	Total																		
FC130_22020	Equity Funds																		
FC130_22030	Fixed Income Funds																		

FC130_22040	Equity / Fixed Income Funds																		
FC130_22050	Property Funds																		
FC130_22060	Hedge Funds																		
FC130_22070	Private Equity Funds																		
FC130_22080	Money Market Funds																		
FC130_22090	Other Funds																		
FC130_2200T	Total																		
	TOTAL																		
	* Equity will include stocks, equity indexes, and exchange traded funds																		
	** Commodities will include commodity indexes																		
	*** Unsecured corp bonds																		

Instructions on the Annex 2.7 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Arranging Exchange Traded Products (client)**.

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm’s own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.

Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	Value of credit deals arranged Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mIn. The

		<p>Firm would report the \$10mln in the 'Others' row against the China column.) Amount is to be captured on a contractual basis and irrespective of utilisation. Number of credit deals arranged Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to. Counterparty category definitions can be found below.</p>
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1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:

- a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
 - b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Transactions- Arranging OTC Products (Client)

FORM FC130: Transactions- Arranging OTC Products (Client)																			
LINE NO.	ITEM	Shares/Physical			Options			Futures			Swaps			Contracts for Difference			Others		
		No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)
FC130_21010	Equity *																		
FC130_21020	Interest Rate																		
FC130_21030	Commodity **																		
FC130_21040	Currency (FX)																		
FC130_21050	Credit																		
FC130_21060	Credit Default																		
FC130_21070	Bonds																		
FC130_21080	Sukuk																		
FC130_21090	Debentures ***																		
FC130_21100	Sovereign Bonds																		
FC130_21110	Other fixed income																		
FC130_21120	Total Return																		
FC130_21130	Other																		
FC130_2100T	Total																		
FC130_22020	Equity Funds																		

FC130_22030	Fixed Income Funds																		
FC130_22040	Equity / Fixed Income Funds																		
FC130_22050	Property Funds																		
FC130_22060	Hedge Funds																		
FC130_22070	Private Equity Funds																		
FC130_22080	Money Market Funds																		
FC130_22090	Other Funds																		
FC130_2200T	Total																		
	TOTAL																		
	* Equity will include stocks, equity indexes, and exchange traded funds																		
	** Commodities will include commodity indexes																		
	*** Unsecured corp bonds																		

Instructions on the Annex 2.8 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Transactions- Arranging OTC Products (Client)**.

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm’s own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.

Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	Value of credit deals arranged Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mln. The

		<p>Firm would report the \$10mln in the 'Others' row against the China column.) Amount is to be captured on a contractual basis and irrespective of utilisation. Number of credit deals arranged Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to. Counterparty category definitions can be found below.</p>
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1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:

- a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
 - b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under "Government Related Entities"); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Transactions - Principal Transactions - Exchange Traded (Booked in the AIFC)

FORM FC130: Transactions - Principal Transactions - Exchange Traded (Booked in the AIFC)																			
LINE NO.	ITEM	Shares/Physical			Options			Futures			Swaps			Contracts for Difference			Others		
		No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)
FC130_21010	Equity *																		
FC130_21020	Interest Rate																		
FC130_21030	Commodity **																		
FC130_21040	Currency (FX)																		
FC130_21050	Credit																		
FC130_21060	Credit Default																		
FC130_21070	Bonds																		
FC130_21080	Sukuk																		
FC130_21090	Debentures ***																		
FC130_21100	Sovereign Bonds																		
FC130_21110	Other fixed income																		
FC130_21120	Total Return																		
FC130_21130	Other																		
FC130_2100T	Total																		
FC130_22020	Equity Funds																		

FC130_22030	Fixed Income Funds																		
FC130_22040	Equity / Fixed Income Funds																		
FC130_22050	Property Funds																		
FC130_22060	Hedge Funds																		
FC130_22070	Private Equity Funds																		
FC130_22080	Money Market Funds																		
FC130_22090	Other Funds																		
FC130_2200T	Total																		
	TOTAL																		
	* Equity will include stocks, equity indexes, and exchange traded funds																		
	** Commodities will include commodity indexes																		
	*** Unsecured corp bonds																		

Instructions on the Annex 2.9 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Principal Transactions - Exchange traded (booked in the AIFC).**

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm’s own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.

Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	Value of credit deals arranged Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mln. The

		<p>Firm would report the \$10mln in the 'Others' row against the China column.) Amount is to be captured on a contractual basis and irrespective of utilisation. Number of credit deals arranged Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to. Counterparty category definitions can be found below.</p>
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1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:

- a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
 - b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Transactions - Principal Transactions - OTC (Booked in the AIFC)

FORM FC130: Transactions - Principal Transactions - OTC (Booked in the AIFC)																			
LINE NO.	ITEM	Shares/Physical			Options			Futures			Swaps			Contracts for Difference			Others		
		No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)
FC130_21010	Equity *																		
FC130_21020	Interest Rate																		
FC130_21030	Commodity **																		
FC130_21040	Currency (FX)																		
FC130_21050	Credit																		
FC130_21060	Credit Default																		
FC130_21070	Bonds																		
FC130_21080	Sukuk																		
FC130_21090	Debentures ***																		
FC130_21100	Sovereign Bonds																		
FC130_21110	Other fixed income																		
FC130_21120	Total Return																		
FC130_21130	Other																		
FC130_2100T	Total																		
FC130_22020	Equity Funds																		

FC130_22030	Fixed Income Funds																		
FC130_22040	Equity / Fixed Income Funds																		
FC130_22050	Property Funds																		
FC130_22060	Hedge Funds																		
FC130_22070	Private Equity Funds																		
FC130_22080	Money Market Funds																		
FC130_22090	Other Funds																		
FC130_2200T	Total																		
	TOTAL																		
	* Equity will include stocks, equity indexes, and exchange traded funds																		
	** Commodities will include commodity indexes																		

Instructions on the Annex 2.10 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Principal Transactions - OTC (booked in the AIFC).**

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm’s own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.

Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	Value of credit deals arranged Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mln. The Firm would report the \$10mln in the 'Others' row against the China column.)

		<p>Amount is to be captured on a contractual basis and irrespective of utilisation. Number of credit deals arranged Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to. Counterparty category definitions can be found below.</p>
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1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:

- a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
 - b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Transactions - Principal Transactions - Exchange Traded (Booked outside the AIFC)

FORM FC130: Transactions - Principal Transactions - Exchange Traded (Booked outside the AIFC)																			
LINE NO.	ITEM	Shares/Physical			Options			Futures			Swaps			Contracts for Difference			Others		
		No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)
FC130_21010	Equity *																		
FC130_21020	Interest Rate																		
FC130_21030	Commodity **																		
FC130_21040	Currency (FX)																		
FC130_21050	Credit																		
FC130_21060	Credit Default																		
FC130_21070	Bonds																		
FC130_21080	Sukuk																		
FC130_21090	Debentures ***																		
FC130_21100	Sovereign Bonds																		
FC130_21110	Other fixed income																		
FC130_21120	Total Return																		
FC130_21130	Other																		
FC130_2100T	Total																		
FC130_22020	Equity Funds																		

FC130_22030	Fixed Income Funds																		
FC130_22040	Equity / Fixed Income Funds																		
FC130_22050	Property Funds																		
FC130_22060	Hedge Funds																		
FC130_22070	Private Equity Funds																		
FC130_22080	Money Market Funds																		
FC130_22090	Other Funds																		
FC130_2200T	Total																		
	TOTAL																		
	* Equity will include stocks, equity indexes, and exchange traded funds																		
	** Commodities will include commodity indexes																		

Instructions on the Annex 2.11 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Principal Transactions - Exchange traded (booked outside the AIFC).**

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm’s own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.

Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	Value of credit deals arranged Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mln. The Firm would report the \$10mln in the 'Others' row against the China column.)

		<p>Amount is to be captured on a contractual basis and irrespective of utilisation. Number of credit deals arranged Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to. Counterparty category definitions can be found below.</p>
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1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:

- a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
 - b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Transactions - Principal Transactions - OTC (Booked outside the AIFC)

FORM FC130: Transactions - Principal Transactions - OTC (Booked outside the AIFC)																			
LINE NO.	ITEM	Shares/Physical			Options			Futures			Swaps			Contracts for Difference			Others		
		No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)	No. of clients	No. of trans.	Value (000's)
FC130_21010	Equity *																		
FC130_21020	Interest Rate																		
FC130_21030	Commodity **																		
FC130_21040	Currency (FX)																		
FC130_21050	Credit																		
FC130_21060	Credit Default																		
FC130_21070	Bonds																		
FC130_21080	Sukuk																		
FC130_21090	Debentures ***																		
FC130_21100	Sovereign Bonds																		
FC130_21110	Other fixed income																		
FC130_21120	Total Return																		
FC130_21130	Other																		
FC130_2100T	Total																		
FC130_22020	Equity Funds																		

FC130_22030	Fixed Income Funds																		
FC130_22040	Equity / Fixed Income Funds																		
FC130_22050	Property Funds																		
FC130_22060	Hedge Funds																		
FC130_22070	Private Equity Funds																		
FC130_22080	Money Market Funds																		
FC130_22090	Other Funds																		
FC130_2200T	Total																		
	TOTAL																		
	* Equity will include stocks, equity indexes, and exchange traded funds																		
	** Commodities will include commodity indexes																		

Instructions on the Annex 2.12 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Principal Transactions - OTC (booked outside the AIFC).**

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm’s own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.

Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	Value of credit deals arranged Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mln. The Firm would report the \$10mln in the 'Others' row against the China column.)

		<p>Amount is to be captured on a contractual basis and irrespective of utilisation. Number of credit deals arranged Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to. Counterparty category definitions can be found below.</p>
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1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:

- a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
 - b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Client Classification

FORM FC140: Client Classification							
LINE NO.	ITEM	No. of clients (Execution)	No. of trades executed (Execution)	Total value of trades (Execution)	No. of Clients (Arranging)	No. of Trades Arranged (Arranging)	Total Value of Trades (Arranging)
	Classification by Customer Type						
FC130_31000	High-net-worth Individuals						
FC130_32000	Governments and Central Banks						
FC130_33000	Banking Institutions and Other Financial Corporations						
FC130_34000	Non-Financial Corporations						
FC130_35000	Retail						
FC130_3000T	Total						
	Classification by Customer Residence						
FC130_41000	AIFC						
FC130_42000	Kazakhstan (except AIFC)						
FC130_43000	Central Asia (except Kazakhstan)						
FC130_44000	Asia (except Central Asia)						
FC130_45000	Europe						
FC130_46000	Americas						
FC130_47000	Australia						
FC130_48000	Africa						
FC130_4000T	Total						

Instructions on the Annex 2.13 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Client Classification**.

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm's

own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.
Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products

Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Client Classification	Annex 2.13	Seeks data on the distribution of the Authorised Firm's client base for dealing and arranging activities (excluding the activity of Arranging Credit Facility), according to type and residence. This is only applicable to clients with activity during the reporting period. Counterparty category definitions can be found below.
Arranging Credit Facility	Annex 2.14	<p>Value of credit deals arranged</p> <p>Seeks data on value of credit facilities arranged for the Authorised Firm's clients from other entities (including the Authorised Firm group members) during the reporting period only (not cumulative). The Firm is required to report the notional amount of funded and unfunded credit facilities arranged by the type of client acquiring the facility and by the region the lender resides in (e.g. the Firm arranged for one of its clients, a corporate, a project finance facility from a credit institution in China for \$10mln. The Firm would report the \$10mln in the 'Others' row against the China column.)</p> <p>Amount is to be captured on a contractual basis and irrespective of utilisation.</p> <p>Number of credit deals arranged</p> <p>Following the value of the credit deals arranged reported above, provide the number of tickets these deals pertain to.</p> <p>Counterparty category definitions can be found below.</p>

1. All reported figures must correspond to the current reporting period.
2. All value calculations should be in 000's USD.
3. "Executing Exchange Traded Products" and "Executing OTC Products" excludes transactions reported under "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC".
4. Value calculations:
 - a. Shares/physical = no. of shares x trade price per share
 - b. Bonds/sovereign bonds/debentures = monetary value (trade price + accrued interest) x no of bonds/sovereign bonds/debentures traded
 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
5. Value calculations should not include the executing/arranging firm's transaction commissions/fees.
6. For Matched Principal activity, the buy is equal to one transaction and the sell is equal to one transaction. Therefore, each Matched Principal deal is equal to two transactions. Where the principal side of each transaction is booked outside AIFC, two Matched Principal transactions will be reported as "Executing Exchange Traded Products (client)" or "Executing OTC Products (client)." Where the principal leg of each transaction is booked within the AIFC, two Matched Principal transactions will be reported as noted and two principal trades will be reported as "Principal Transactions - Exchange Traded" or "Principal Transactions - OTC"
7. For Arranging activity, the buy and sell together are equal to one transaction. Therefore, each arranged deal is equal to one transaction. The "No. of clients" for each deal is the sum of the clients on the buy side and the clients on the sell side.
8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:
 - a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
 - a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.

- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
 - c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
 - e. Other financial institutions: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.
 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Arranging Credit Facility

FORM FC140: Arranging Credit Facility											
		China	Russia	Other EEC Countries	EU	UK	USA	India	Central Asia (excluding EEC)	Other Countries	Total
	Value of credit deals arranged										
FC140_00T	Total value of credit deals arranged										
FC140_010	Governments and Government Related Entities										
FC140_020	Banking and Other Financial Institutions										
FC140_030	Others										
	Number of credit deals arranged										
FC140_10T	Total number of credit deals arranged										
FC140_110	Governments and Government Related Entities										
FC140_120	Banking and Other Financial Institutions										
FC140_130	Others										

Instructions on the Annex 2.14 to the Manual for Preparation of Returns for Investment Firmsto collect data Dealing and Arranging operations: **Arranging Credit Facility**.

Purpose

This Form is designed to capture data on all Executing, Arranging, principal trading and credit lending activities arranged by the Authorised Firm, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the Authorised Firm's own (principal) account. This includes inter-desk transactions. This does not include money market, certificates of deposit, other similar deposit products.

Applicability

This Form is applicable to the AIFC operations of all AFSA Authorised Firms.

Content

This Form is designed to capture information about the number of transactions; the value of transactions; and the number, type, and domicile of clients. This Form captures the composition of these data for Executing and Arranging activity and includes transactions booked within the AIFC and transactions booked outside the AIFC.

Structure of the form

FC130 – Dealing and Arranging comprises of 8 linked forms.

Counterparty Category definitions:

- a. Central Governments and Central Banks: Central or federal governments, federal authorities and central banks.
- b. Regional Governments and Local Authorities: State or regional governments, and local governments, including administrative bodies and non-commercial undertakings, but excluding public companies and private companies held by these administrations that have a commercial activity (which shall be reported under “Government Related Entities”); social security funds; and international organisations, such as the International Monetary Fund and the Bank for International Settlements. This category includes Public Sector Entities.
- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
- d. Banking Institutions: Banks and multilateral development banks
- e. Other financial corporations: All financial corporations and quasi-corporations other than credit institutions such as investment firms, investment funds, insurance companies, pension funds, collective investment undertakings, and clearing houses as well as remaining financial intermediaries and financial auxiliaries.

Instructional Guidelines

Form		Instructional Guideline
Executing Exchange Traded (client)	Annex 2.5	Seeks data on client transactions Executed by the Authorised Firm on an Exchange.
Executing OTC (client)	Annex 2.6	Seeks data on client transactions Executed by the Authorised Firm in over-the-counter products.
Arranging Exchange Traded (client)	Annex 2.7	Seeks data on client transactions Arranged by the Authorised Firm on an Exchange.
Arranging OTC (client)	Annex 2.8	Seeks data on client transactions Arranged by the Authorised Firm in over-the-counter products
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.9	Seeks data on transactions Executed on Exchange for an Authorised Firm’s own (principal) account, where the transaction is booked to the AIFC entity’s balance sheet.
Principal Transactions - OTC (booked in the AIFC)	Annex 2.10	Seeks data on transactions Executed over-the-counter for an Authorised Firm’s own

		(principal) account, where the transaction is booked to the AIFC entity's balance sheet.
Principal Transactions - Exchange traded (booked outside the AIFC)	Annex 2.11	Seeks data on transactions Executed on Exchange for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
Principal Transactions - OTC (booked outside the AIFC)	Annex 2.12	Seeks data on transactions Executed over-the-counter for an Authorised Firm's own (principal) account, where the transaction is booked to the balance sheet of a related entity that resides outside the AIFC.
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 - a. Shares/physical = no. of shares x trade price per share
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 - c. Sukuk = monetary value (trade price + accrued profit) x no of sukuk traded
 - d. Futures/Forwards = multiplier x traded price x no. of futures/forwards traded
 - e. Interest Rate and FX Futures/Forwards = notional amount x no. of futures/forwards traded
 - f. Swaps = notional amount bought and sold
 - g. Contracts for Difference = multiplier x traded price x no. of contracts for difference traded.
 - h. Option values are not collected.
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8. "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" includes:
 - a. Transactions where a person residing within the AIFC entity made the decision to commit to the transaction, whereby the resulting position is booked in the AIFC or outside the AIFC;
 - b. Transactions that are client facing and transactions that are not client facing;
 - c. Error Trades, attributable to the AIFC entity activities, that result in a principal position booked within the AIFC or outside the AIFC.
9. Counterparty Category definitions
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Fund and the Bank for International Settlements. This category includes Public Sector Entities.

- c. Government Related Entities: Corporations and quasi-corporations that are engaged in commercial activity and are owned by Central or Regional Governments.
 - d. Banking Institutions: Banks and multilateral development banks
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 - f. Non-financial corporations: Corporations and quasi-corporations not engaged in financial intermediation but principally in the production of market goods and non-financial services.
 - g. High-net-worth Individual: include all high net worth individuals and any of the personal investment vehicles, like trusts, investment companies, etc. used by such clients to manage their wealth.
 - h. Institutional clients: include all wholesale investors who are not identified as a separate category in this section of the Form. This would include, but is not limited to, pension funds, private investment/holding companies, corporate entities, insurers and their insurance funds/cells.
 - i. Retail: Individuals or groups of individuals as consumers, and producers of goods and non-financial services exclusively for their own final consumption.
10. Classification by Client Residence: the classification in this section is intended to be mutually exclusive. For example, information on accounts of clients residing in the Central Asia should not include the accounts of clients residing in the Kazakhstan or in the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Staffing and Conduct

FORM FC140: Staffing and Conduct									
	-	-	Investment Management	Fund Management	Advising on Investments	Trading Desk	Other	Total	
<u>Staffing</u>									
FC140_10100 - Senior Management (e.g. CEO / SEO, Directors / Senior Mgmt. etc)									
FC140_10200 - Advisory (e.g. Client Relationship Manager etc.)									
FC140_10300 - Discretionary Account Manager (e.g. Front Office Personnel)									
FC140_10400 - Discretionary Fund Manager (e.g. Front Office Personnel)									
FC140_10500 - Accountants (Fund / segregated vehicle accountants etc)									
FC140_10600 - Front Office Trading Desk									
FC140_10700 - Back Office									
FC140_10800 - Compliance, AML Risk Management (e.g. CO / MLRO, Risk Managers etc.									
FC140_10900 - Other(e.g. Finance, HR, IT, Admin/Support)									
FC140_1000T - Total Relevant Staffing									
FC140_10000 - AIFC Located Staff									
<u>Clients</u>									
FC140_20100 - Assessed Professional									
FC140_20200 - Deemed Professional									
FC140_20300 - Market Counterparty									
FC140_20400 - Retail									

FC140_2000T - Total Number of Clients								
<u>Complaints - High Level Stats</u>								
FC140_30100 - Status: Upheld								
FC140_30200 - Status: Rejected								
FC140_30300 - Status: Pending								
FC140_3000T - Total Complaints - High Level Stats								
<u>Complaints - Breakdown of Type</u>								
FC140_40100 - Suitability								
FC140_40200 - Service								
FC140_40300 - Performance								
FC140_4000T - Total Complaints - Breakdown of Type								
<u>Regulatory Breaches</u>								
FC140_50100 - Open								
FC140_50200 - Closed								
FC140_5000T - Total Regulatory Breaches								
<u>Number of Suspicious Activity Reports</u>								
FC140_60100 - Internal								
FC140_60200 - External								
FC140_6000T - Total Number of Suspicious Activity Reports								

Instructions on the Annex 2.15 to the Manual for Preparation of Returns for Investment Firms to collect data on **Staffing and Conduct**.

Purpose

Form FC140 is designed to capture high level statistics in relation to the firm's staff, its clients, as well as the firm's complaints, regulatory breach and suspicious transaction experience.

Applicability

The Form applies to all Authorised Firms in the AIFC.

Content

The information sought is factual numbers and current status (where applicable). Complaints are further broken down into high level types.

Structure of the Form

The Form is split into 6 sections:

- Staffing (Total of all staff at reporting period end, with breakdown between the functions required);
- Clients (Total of all the firm's clients as at reporting date broken down by client type Categories);
- Complaints (Outcome of complaints raised during the reporting period. If recorded as pending, then the decision of whether it is upheld or rejected is to be reported in the relevant subsequent reporting periods);
- Complaints (Received during the period reported only);
- Breaches (Open and Closed during the reporting period); and
- Suspicious Activities Reports (Recorded during the reporting period only).
 - o Internal - SARs submitted to the Firm's CO/MLRO.
 - o External - SARs submitted to the Committee on financial monitoring of the Ministry of finance of the Republic of Kazakhstan

It is further split into five business sectors with firms expected to complete the column that best represents their activities.

Instructional Guidelines

- Figures are to be entered in actuals and not in thousands
- The Form requests the total of "All Relevant Staff" and the total "AIFC Located Staff."
 - o "All Relevant Staff" – This includes all staff who physically reside within the AIFC entity in addition to staff who reside elsewhere within the group but who provide services to the AIFC entity. Where an individual in another part of the group provides ad hoc support to the AIFC entity, the AIFC entity must determine the materiality and regularity of the service when determining whether it is necessary to count the individual in the AIFC entity's "All Relevant Staffing" total.
 - o "AIFC Located Staff" – This includes only the number of staff physically present in the AIFC. Where a staff person divides his or her physical presence between the AIFC entity and another group entity, the person should be counted one time and included in the "AIFC Located Staff" total.

For example:

The AIFC entity employs an SEO, CO/MLRO, FO, 1 front office manager, 3 advisory staff, and utilizes the back-office services of another group entity. The other group entity employs 30 staff in its back office. The AIFC entity determines that the equivalent of 2 of the 30 staff are dedicated to performing services to the AIFC entity. The AIFC entity will report as follows:

“All Relevant Staff” – 9 total staff

“AIFC Located Staff” – 7 total staff

- Staff shared between different businesses lines are to be recorded in the “Other” column.
- Do not count any single individual more than one time

