



# MANUAL FOR PREPARATION OF RETURNS FOR AUTHORISED INVESTMENT FIRMS

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The Astana Financial Services Authority  
independent regulator of the Astana International Financial Center,  
Prudential Division



## MANUAL FOR PREPARATION OF RETURNS FOR AUTHORISED INVESTMENT FIRMS

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## MANUAL FOR PREPARATION OF RETURNS FOR AUTHORISED INVESTMENT FIRMS

### Chapter 1. Introduction

1. The purpose of this Manual is to outline templates for reporting on financial and prudential 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 my require.
2. The Manual complies with the AIFC Prudential Rules for Investment Firms (AIFC Rules No. FR0011 of 2017, hereinafter – PRU INV) and developed to meet supervisory goals of the 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 are divided into 2 main areas of supervision:
  - 4.1. Financial statement templates;
  - 4.2. Prudential 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
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</i>
Minimum Capital Requirement – Balance Sheet Exposures Reporting Template	Annex 1.6.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>
Minimum Capital Requirement – Credit Conversion Off-Balance Sheet Reporting Template	Annex 1.7.	<i>Not applicable for Externally Regulated PRU Investment Firm</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</i>
Minimum Capital Requirement – Credit Risk Capital Requirement Securitisation Reporting Template	Annex 1.9.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>
Minimum Capital Requirement – Market Risk Capital Requirement Reporting Template	Annex 1.10.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>

Minimum Capital Requirement – Operational Risk Capital Requirement Reporting Template	Annex 1.11.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>
Liquid Assets Requirement Reporting Template	Annex 1.12.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>

7. Externally Regulated PRU Investment Firm to demonstrate compliance with capital and liquidity requirements:
- a) submits a copy of any Financial and Prudential report that the Externally Regulated PRU Investment Firm is required to provide to any other Financial Services Regulator within the month period after reporting quarter ends;
  - b) if any Externally Regulated PRU Investment firm breaches (or expects to breach) a prudential requirement set by the Financial Services Regulator in its jurisdiction of incorporation, it must immediately notify the Astana Financial Services Authority (hereinafter – AFSA) and must give the AFSA copies of any relevant documents (including all relevant documents submitted to that Financial Services Regulator).

### Chapter 3. Reporting Rules

8. PRU Investment Firms must submit reports outlined in para 5 and 6 of this Manual no later than the last day of the month following the:
  - (a) reporting quarter for the returns submitted on a quarterly basis; and
  - (b) approval of audited annual financial statement for annual prudential returns.
9. Reporting must be made by PRU Investment Firms in thousands of USD.
10. 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

11. PRU Investment Firms must submit annual reports and audited annual financial reports of significant shareholders within a month after their approval.
12. Externally Regulated PRU Investment Firms (incl. doing business in the AIFC as a branch of investment firm) must submit the annual report and consolidated annual financial report of the Head Office Investment Firm within a month following their approval.
13. PRU Investment Firms must submit their audited financial report, no later than one month following its approval. The submission of reports should include explanations regarding significant differences in each return, where it is applicable.
14. PRU Investment Firms should be informed of amendments to this Manual within 10 working days after publication on the website of the AFSA.

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
<b>1</b>	<b>ASSETS</b>		
<b>2</b>	<b>Cash and Cash equivalents, including:</b>		
2.1.	cash		
2.2.	cash in banking accounts		
<b>3</b>	<b>Refined precious metals</b>		
<b>4</b>	<b>Deposits (excluding the impairment reserves), including:</b>		
4.1.	accrued interest income receivable		
<b>5</b>	<b>Reverse REPO operation, including</b>		
5.1.	accrued interest income receivable		
<b>6</b>	<b>Securities measured at fair value where changes are recognized through Profit or Loss, including</b>		
6.1.	accrued interest income receivable		
<b>7</b>	<b>Securities measured at fair value through comprehensive incomes, including:</b>		
7.1.	accrued interest income receivable		
<b>8</b>	<b>Securities measured at amortized price (excluding the impairment reserves), including:</b>		
8.1.	accrued interest income receivable		
<b>9</b>	<b>Investment property</b>		
<b>10</b>	<b>Investments in subsidiaries, associates or joint arrangements</b>		
<b>11</b>	<b>Inventories</b>		
<b>12</b>	<b>Long term assets held for trading (disposal groups)</b>		
<b>13</b>	<b>Fixed assets (excluding depreciation and impairment expenditures)</b>		
<b>14</b>	<b>Intangible assets (excluding amortization and impairment expenditures)</b>		
<b>15</b>	<b>Receivables</b>		
<b>16</b>	<b>Accrued commission fee income receivables, including</b>		
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>		
<b>17</b>	<b>Financial derivatives, including</b>		
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>		
<b>18</b>	<b>Current tax claims</b>		
<b>19</b>	<b>Deferred tax claims</b>		
<b>20</b>	<b>Prepayments and advance payments</b>		
<b>21</b>	<b>Other Assets</b>		
<b>22</b>	<b>TOTAL ASSETS</b>	<b>0</b>	<b>0</b>

<b>23</b>	<b>LIABILITIES</b>		
<b>24</b>	<b>REPO operations</b>		
<b>25</b>	<b>Issued Debt securities</b>		
<b>26</b>	<b>Loans received</b>		
<b>27</b>	<b>Subordinated debts</b>		
<b>28</b>	<b>Reserves</b>		
<b>29</b>	<b>Settlements with Shareholders (dividends)</b>		
<b>30</b>	<b>Accounts payable</b>		
<b>31</b>	<b>Accrued commission expenditures to be paid, including</b>		
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>		
<b>32</b>	<b>Financial derivatives, including</b>		
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>		
<b>33</b>	<b>Current tax obligations</b>		
<b>34</b>	<b>Deferred tax obligations</b>		
<b>35</b>	<b>Advances received</b>		
<b>36</b>	<b>Obligations on employee benefits</b>		
<b>37</b>	<b>Other Liabilities</b>		
37.1.	<i>lawsuits payable</i>		
37.2.	<i>other liabilities</i>		
<b>38</b>	<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>
<b>39</b>	<b>SHAREHOLDER'S EQUITY</b>		
<b>40</b>	<b>Equity share capital, including</b>		
40.1.	<i>ordinary shares</i>		
40.2.	<i>privileged shares</i>		
<b>41</b>	<b>Premiums (additionally paid up equity)</b>		
<b>42</b>	<b>Withdrawn equity</b>		
<b>43</b>	<b>Reserved equity, including</b>		
43.1.	<i>reserves on revaluation of securities measured at fair value through comprehensive incomes</i>		
43.2.	<i>reserves on revaluation of fixed assets</i>		
43.3.	<i>reserves on revaluation on loans value, measured at fair value through comprehensive incomes</i>		
<b>44</b>	<b>Other reserves</b>		
<b>45</b>	<b>Retained profit (uncoverd loss), including</b>		
45.1.	<i>previous years</i>		
45.2.	<i>reporting period</i>		
<b>46</b>	<b>TOTAL SHAREHOLDER'S EQUITY</b>	<b>0</b>	<b>0</b>
<b>47</b>	<b>TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES</b>	<b>0</b>	<b>0</b>

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 Authorised Investment Firms is 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**.

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' Assets. 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 38. **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 and line 37. 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 46. **Total Shareholder's Equity** – is 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

## Profit and Loss Report

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

<b>11</b>	<b>Incomes on recovery of reserves for securities, deposits, receivables and contingent liabilities</b>		
<b>12</b>	<b>Other incomes</b>		
<b>13</b>	<b>TOTAL INCOMES</b>	<b>0</b>	<b>0</b>
<b>14</b>	<b>Interes expenses, including</b>		
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>		
<b>15</b>	<b>Commission fee expenditures, including</b>		
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>		
<b>16</b>	<b>Expenditures on non-income losses, including</b>		
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>		
<b>17</b>	<b>Expenditures on trading of financial assets</b>		
<b>18</b>	<b>Expenditures on changes in value of financial assets at fair value which changes are regognized through Profit or Loss</b>		
<b>19</b>	<b>Expenditures on foreign currency operations</b>		
<b>20</b>	<b>Expenditures on revaluation of foreign currencies</b>		
<b>21</b>	<b>Expenditures on participation in equity of businesses</b>		
<b>22</b>	<b>Expenditures on selling or donating assets</b>		
<b>23</b>	<b>Expenditures on refined precious metals operations</b>		
<b>24</b>	<b>Expenditures on derivative operations, including</b>		
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>		
<b>25</b>	<b>Expenditures on reserves for securities, deposits, receivables and contingent liabilities</b>		
<b>26</b>	<b>Operational expenditures, including</b>		
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>		
<b>27</b>	<b>Other expenditures</b>		
<b>28</b>	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>
<b>29</b>	<b>Net profit (loss) before corporate income tax payments</b>	<b>0</b>	<b>0</b>
30	Corporate income tax		
<b>31</b>	<b>Net profit (loss) after corporate income tax payments</b>	<b>0</b>	<b>0</b>
32	Profit (loss) of discontinued business		
<b>33</b>	<b>TOTAL NET PROFIT (LOSS) FOR REPORTING PERIOD</b>	<b>0</b>	<b>0</b>

Name Surname/ Position

Signatureature

Date

Name Surname/ Position

Signatureature

Date

**Instructions** on Annex 1.2. template on Profit and Losses Report to the Manual for Preparation of Returns for Authorised 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**.

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 securities, 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	<b>Capital elements</b>	<b>0</b>	<b>0</b>
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)	<b>0</b>	<b>0</b>
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	<b>Any amount to be deducted from Capital Resources as directed by the AFSA</b>		
10	<b>Capital deductions</b>	<b>0</b>	<b>0</b>
11	<b>TOTAL CAPITAL RESOURCES</b>	<b>0</b>	<b>0</b>

\*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	Signature	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 Authorised 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**.

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)**

<b>No</b>	<b>Item</b>	<b>Capital Requirement</b>
<b>1</b>	<b>2</b>	<b>3</b>
<b>1</b>	<b>Base Capital Requirement</b>	
2	Credit Risk Capital Requirement	-
3	Market Risk Capital Requirement	-
4	Operational Risk Capital Requirement	-
<b>5</b>	<b>TOTAL MINIMUM CAPITAL REQUIREMENT</b>	-

Name/ Position

Signature

Date

Name/ Position

Signature

Date

**Instructions** on Annex 1.4. to the Manual for Preparation of Returns for Authorised 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
<b>1. Claims on Sovereigns (total of 2, 3 and 4)</b>	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
<b>2. Claims on Public Sector Entities (PSEs) (total of 13, 24 and 32)</b>	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
<b>3. Claims on Multilateral Development Banks (total of 41 and 42)</b>	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
<b>4. Total Claims on Banks (Total of 51 and 59)</b>	42	0	0	N/A	0
<b>4.1 Claims (other than equity) on banks with an original maturity of greater than three months (total of 52 to 58)</b>	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
<b>4.2 Claims (other than equity) on banks, being claims with an original maturity of three months or less (total of 60 to 66)</b>	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
<b>5. Total Claims on Securities and Investment Companies (Total of 68 and 76)</b>	59	0	0	N/A	0
<b>5.1 Claims on Securities and Investment Companies subject to capital requirements similar to banks (total of 69 to 75)</b>	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
<b>5.2 Claims on Securities and Investment Companies NOT subject to capital requirements similar to banks (total of 77 to 83)</b>	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
<b>6. Total Claims on Corporates (total of 85 and 93)</b>	76	0	0	N/A	0
<b>6.1 Claims (other than equity) on corporate counterparties (total of 86 to 92)</b>	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
<b>6.2 All claims (other than equity) on Small and Medium Enterprises</b>	85			100%	0
<b>7. Claims on Special-Purpose Vehicles (SPVs) (total of 95 and 103)</b>	86	0	0	N/A	0
<b>7.1 Securitisation and resecuritisation (total of 96 to 102)</b>	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
<b>7.2 Specialised lending</b>	95			N/A	
<b>9. Claims secured against mortgages (Total of 106 and 110)</b>	96	0	0	N/A	0
<b>9.1 Claims secured against residential mortgages (Total of 107 - 109)</b>	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
<b>9.2 Claims secured by mortgage on commercial real estate</b>	101			100%	0
<b>10. Unsettled and failed transactions (total of 112 and 117)</b>	102	0	0	N/A	0
<b>10.1 Delivery-versus-payment transactions (total of 113 - 116)</b>	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
<b>10.2 Non-delivery-versus-payment transactions</b>	108			100%	0
		<b>Unsecured exposure</b>	<b>Net exposure</b>	<b>Risk-weight %</b>	<b>Risk weighted exposure</b>
<b>11. Past due claims (Total of 119 and 123)</b>	109	0	0	N/A	0
<b>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)</b>	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
<b>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)</b>	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
			<b>Average daily balance</b>	<b>Risk-weight %</b>	<b>Risk weighted exposure</b>
<b>12. Cash items (Total of 127 to 129)</b>	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
<b>13. Other assets (Total of 127 to 131 and 142)</b>	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
<b>13.5 Investments in Funds (Total of 132 and 139)</b>	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
<b>14. Total on-balance sheet credit risk-weighted assets</b>	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
Non-market related off-balance sheet items		A	B	C	D
<b>1. Nature of transaction</b>					
<b>1.1 Direct credit substitutes</b>					
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				
<b>1.12 Total non-market-related off-balance sheet risk-weighted credit exposures</b>	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
<b>2.1 Interest rate contracts</b>	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
<b>2.2 Foreign exchange and gold contracts</b>	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
<b>2.3 Equity contracts</b>	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
<b>2.4 Precious metal contracts (other than gold)</b>	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
<b>2.5 Other commodity contracts (other than precious metals)</b>	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
<b>2.6 Other market-related contracts</b>	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
<b>2.7 Total market-related off-balance sheet risk-weighted credit exposures</b>	189						0
<b>Total off-balance sheet risk-weighted credit exposures (non-market-related and market-related)</b>	190						0
<b>Total Risk-Weighted Credit Exposure</b>	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 Authorised 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
<b>Credit Risk Capital Requirement - Balance Sheet Exposures</b>																						
<b>Category of Credit Risk Exposure</b>																						
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																				
<b>TOTAL</b>																				

\_\_\_\_\_  
*Name/ Position      Signature      Date*

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*Name/ Position      Signature      Date*

**Instructions** on Annex 1.6. to the Manual for Preparation of Returns for Authorised 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%	
<b>Credit Conversion for Off-Balance sheet Exposures</b>												
<b>CREDIT CONVERSION FACTOR</b>												
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												
<b>TOTAL</b>												

*Name/Position      Signature      Date*

*Name/Position      Signature      Date*

**Instructions** on Annex 1.7. to the Manual for Preparation of Returns for Authorised 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%	
<b>Breakdown of Total Exposures by Risk Weights</b>													
<b>ASSET CLASS</b>													
Sovereigns, Central governments or central banks													
Public Sector Enterprises													
Multilateral developments banks													
Banks													
Securities and Investment entities													
Corporates													
SMEs & Regulatory Retail													
Securitisation exposures													
<b>Claims secured on Mortgages (total of items 9 and 10)</b>													
Residential													
Commercial													
SPVs and Specliased lending													
Equity Investments													
Others													
<b>TOTAL</b>													

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Name/ Position Signature Date

\_\_\_\_\_  
Name/ Position Signature Date

**Instructions** on Annex 1.8. to the Manual for Preparation of Returns for Authorised 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		(-) 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*)		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					
Credit Risk Capital Requirement - Securitisation																																																											
Total Exposures																																																											
Originator: Total Exposures																																																											
Onbalance Sheet Items																																																											
Securitisations																																																											
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 \_\_\_\_\_

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Name/ Position \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

**Instructions** on Annex 1.9. to the Manual for Preparation of Returns for Authorised 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				
<b>Specific risk (total of lines 2 to 4, 8, 12 to 16, and 20 to 23)</b>	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
<b>General risk (total of lines 25 to 37)</b>	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
<b>Vertical disallowances</b>	38							
<b>Horizontal disallowances</b>	39							



<b>Capital requirement: Total interest-bearing instruments risk (total of lines 1, 24, 38 and 39)</b>	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

<b>Equity</b>								
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

<b>Equity Indices</b>								
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

<b>Capital requirement: Total specific equity risk and equity index add-on (total of lines 41 and 46)</b>	49							0
<b>Capital requirement: Total general risk (total of lines 44 and 45)</b>	50							0
<b>Capital requirement: Total equity risk (total of lines 49 and 50)</b>	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
<b>Total foreign currency and gold positions</b>	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
<b>Capital requirement</b>							<b>Total</b>
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
<b>Total commodity positions (excl. Gold) (total of lines 65 to 69)</b>	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
<b>Capital requirement</b>							<b>Total</b>		
Net positions subject to capital requirement	70						0		
Gross positions subject to capital requirement	71						0		
<b>Total capital requirement (15% of line 70 plus 3% of line 71)</b>	72						0		

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

Purchased put & long underlying	73					0
Purchased call & short underlying	74					0
Purchased put	75					0
Purchased call	76					0
<b>Capital requirement - Simplified Approach</b>	77	0	0	0	0	0
<b>Delta-plus approach</b>						
Gamma impact	78					0
Vega impact	79					0
<b>Capital requirement - Delta-plus Approach</b>	80	0	0	0	0	0
<b>Total Capital Requirement</b>	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
<b>Total minimum capital required for market risk</b>	<b>0</b>
Multiplier	12,5
<b>Total market risk weighted exposure under the Standardised Approach</b>	<b>0</b>

Name/ Position

Signature

Date

Name/ Position

Signature

Date

**Instructions** on Annex 1.10. to the Manual for Preparation of Returns for Authorised 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				
<b>Add</b> Provisions & Contingencies	2				
<b>Add</b> Operating expenses	3				
<b>Less</b> Realised profits / <b>Add</b> losses from sale in HTM and AFS security categories	4				
<b>Less</b> Income derived from Insurance recoveries	5				
<b>Less</b> Any collection from previously written-off loans or income derived from disposal of real estate etc. during the year under reference	6				
<b>TOTAL GI</b>	7				
<b>Operational Risk Capital Requirement</b>	8				
<b>Risk Weighted Exposures</b>	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 Authorised 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	<b>Liquid Assets Components</b>	<b>0</b>	<b>0</b>
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	<b>Liquid Assets Deductions</b>	<b>0</b>	<b>0</b>
12	<b>TOTAL LIQUID ASSETS</b>	<b>0</b>	<b>0</b>

Name/ Position

Signature

Date

Name/ Position

Signature

Date

**Instructions** on Annex 1.12. to the Manual for Preparation of Returns for Authorised 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 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.