



## **MANUAL FOR PREPARATION OF RETURNS FOR BANKING BUSINESS FIRMS**

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**MANUAL FOR  
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## MANUAL FOR PREPARATION OF RETURNS FOR BANKING BUSINESS FIRMS

### Chapter 1. Introduction

1. The purpose of this Manual for Preparation of returns for the Banking Business Firms (hereinafter – Manual) is to outline templates for data collection on financial, prudential and financial conduct performance and provide guidance on their completion. It is applicable to all Authorised Firms in the Astana International Financial Center (hereinafter – AIFC) carrying out Banking Business.
2. The Manual complies with the AIFC General Rules (AIFC Rules No. FR0001 of 2017, hereinafter – GEN), AIFC Conduct of Business Rules (AIFC Rules No. FR0005 of 2017, hereinafter – COB), AIFC Banking Business Prudential Rules (AIFC Rules No. FR0023 of 2018, hereinafter - BBR) and AIFC Banking Prudential Guideline (No. AFSA-L-GB-2019-0001 of 2019, hereinafter - BPG).

### Chapter 2. Reporting templates for Authorised Firms carrying out Banking Business

3. The purpose of this Chapter is to set out reporting templates and provide the AIFC authorised firms carrying out Banking Business with instructions on the preparation of financial, prudential and financial conduct reporting.
4. Reporting templates includes 3 main areas of supervision:
  - 4.1) Financial statement;
  - 4.2) Prudential supervision;
  - 4.3) Financial Conduct supervision
5. Financial statement reporting templates include:

Template	Annex No.	Comments
Form 10. Assets	Annex 1.1.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>
Form 10A.Off-Balance sheet Exposures	Annex 1.2.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>
Form 10B.Off-Balance sheet Exposures	Annex 1.3.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>
Form 11. Liabilities	Annex 1.4.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Form 11. Liabilities of Branch	Annex 1.5.	<i>Applicable only for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Form 12. Shareholder’s Equity	Annex 1.6.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Form 30B. Profits and Losses	Annex 1.7.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>

6. Prudential supervision reporting templates include:

Template	Annex No.	Comments
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From 30. Capital Adequacy	Annex 1.8.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Credit Risk Weighted Assets	Annex 1.9.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Credit Risk Weighted Assets – Balance Sheet Exposures	Annex 1.10.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Breakdown of Total Exposures by Risk Weights	Annex 1.11.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Market risk Risk Weighted Assets – Standardised approach	Annex 1.12.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Operational risk Risk Weighted Assets – Basic Indicator Approach	Annex 1.13.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Form 70. Concentration Risk Summary	Annex 1.14.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>
Form 71. Large Exposures	Annex 1.15.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>
Form 72. Large Exposures	Annex 1.16.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>
Form 80. Liquidity Schedule – Maturity Mismatch	Annex 1.17.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>
Form 81. Liquidity Schedule – Maturity Mismatch Calculation	Annex 1.18.	<i>Applicable for all AIFC Participants authorised carrying out Banking Business</i>
Form 90. Liquidity Coverage Ratio	Annex 1.19.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Form 100. Category of Credit Risk Exposures	Annex 1.20.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Form 101. Movement in provisions for impairment – Part I	Annex 1.21.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Form 102. Movement in provisions for impairment – Part II	Annex 1.22.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Form 103. Restructured Credits	Annex 1.23.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Form 110. Funding mix	Annex 1.24.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>

Form 101. Funding concentration – Counterparty	Annex 1.25.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Form 102. Funding concentration – Product	Annex 1.26.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Form 103. Funding concentration – Currency	Annex 1.27.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Form 120. Leverage Ratio	Annex 1.28.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Form 200. Information on Controllers	Annex 1.29.	<i>Not applicable for the AIFC Participants doing business in the AIFC as a Branch of a Bank</i>
Form 201. Net Stable Funding Ratio	Annex 1.30.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>

7. Financial Conduct supervision reporting templates include:

<b>Template</b>	<b>Annex No.</b>	<b>Comments</b>
Other Asset Management Services	Annex 2.1.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Dealing Overview and Personnel	Annex 2.2.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Transactions- Principal Transactions- Exchange Traded (Booked in the AIFC)	Annex 2.3.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Transactions- Principal Transactions – OTC (Booked in the AIFC)	Annex 2.4.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Transactions- Principal Transactions- Exchange Traded (Booked outside the AIFC)	Annex 2.5.	<i>Applicable for all AIFC Participants authorised to carrying out Banking Business</i>
Transactions- Principal Transactions – OTC (Booked outside the AIFC)	Annex 2.6.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Arranging Credit Facility	Annex 2.7.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>
Staffing and Conduct	Annex 2.8.	<i>Applicable for all AIFC Participants authorised to carry out Banking Business</i>

**Chapter 3. Reporting rules**

8. AIFC authorised firms carrying out banking business are submitting to the AFSA returns outlined in para 5,6 and 7 of this Manual made in thousand of USD with explanatory note

disclosing the key points of reports to be submitted, for following reports within submission periods outlined below:

- 8.1. Quarterly returns within a month after the reporting quarter ends; and
- 8.2. Annually returns within 4 months after reporting year ends. Annual prudential returns must contain certification of the same auditor, responsible for audit of annual financial statements;
9. Any AIFC authorised firm carrying out banking business must immediately notify the AFSA if it becomes aware, or has reasonable grounds to believe, that it breached, or is about to breach, a prudential requirements set by the AFSA and/or any financial services regulator of Head Office Bank .
10. Reports must be submitted to the Astana Financial Services Authority (hereinafter – 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. AIFC Authorised Firms carrying out Banking Business as a Bank or a Subsidiary of a Bank within a month after approval of significant shareholders reports must submit reports in English language, if such reports are required to be created:
  - 11.1. Audited annual financial reports of significant shareholders; and
  - 11.2. Annual reports of significant shareholders, that includes annual information on business performance, implementation of strategic goals and other information about shareholders;
12. AIFC Authorised Firms carrying out Banking Business in the AIFC as a Branch of a Bank within in a month after approval must submit copies of Head Office Bank’s reports in English language listed below:
  - 12.1. Audited annual financial report;
  - 12.2. Annual report, that includes annual information on business performance, implementation of strategic goals, or any other information about Head Office Bank performance required to be created (if such reports are required to be created);
  - 12.3. Quarterly financial and prudential returns, that are required to be submitted by the Head Office Bank to home financial services regulator.
13. AIFC Authorised Firms carrying out Banking Business must submit audited annual financial report in compliance with requirements of GEN. The submission of reports should include explanations regarding differences in each template used, where it is applicable.
14. AFSA by written Notice may extend the submission periods of returns outlined in this Manual.
15. AIFC Participants Authorised Firms carrying out Banking Business should be informed by the AFSA on amendments to this Manual in 10 working days after publication on the AFSA official website.

Annex. 1.1. to the Manual for Preparation of Returns for Banking  
Business Firms

**Assets Report of**

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

		Reporting period	Reporting period -1
	<b>FORM 10: Assets</b>		
<b>Line Number</b>	(all amounts rounded to nearest USD '000)		
1	<b>Cash and Cash Balances at Banks</b>		
2	Cash on Hand		
3	Cash in transit		
4	Current Accounts in other banks		
5	Correspondent Accounts in other banks		
6	Deposits		
7	Money Market Placements		
8	<b>Financial Assets Held for Trading</b>		
9	Derivatives		
10	Equities		
11	Fixed Income & Debt Securities		
12	Loans and Advances		
13	Financing & investments using Islamic contracts		
14	<b>Financial Assets Designated at Fair Value through Profit or Loss</b>		
15	Equities		
16	Fixed Income & Debt Securities		
17	Loans and Advances		
18	Financing & investments using Islamic contracts		
19	<b>Available-for-sale Financial Assets</b>		
20	Equities		
21	Fixed Income & Debt Securities		
22	Loans and Advances		
23	Financing & investments using Islamic contracts		
24	<b>Loans</b>		
25	Debt Securities		
26	Loans and advances		
27	Financing & investments using Islamic contracts		
28	<b>Receivables</b>		
29	<b>Held-to-maturity Investments</b>		
30	Fixed Income & Debt Securities		
31	Loans and Advances		
32	Financing & investments using Islamic contracts		
33	<b>Derivatives - Hedge Accounting</b>		
34	<b>FV changes of the Hedged Items in Portfolio hedge of Int. Rate Risk</b>		
35	<b>Investments in Subsidiaries, Joint Ventures, and Associates</b>		
36	<b>Tangible Assets</b>		
37	Property, Plant, and Equipment		
38	Investment Property		
39	<b>Account Receivables</b>		

40	<b>Prepayments and Security Deposits</b>		
41	<b>Intangible Assets</b>		
42	Goodwill		
43	Other Intangible Assets		
44	<b>Tax Assets</b>		
45	<b>Interbranch accounts*</b>		
46	<b>Other Assets</b>		
47	<b>Non-Current Assets and Disposal Groups Classified as Held for Sale</b>		
48	<b>Total Assets</b>		

\_\_\_\_\_/\_\_\_\_\_  
 (Name, Surname/ Position) (Signature) dd/mm/yyyy  
 (Date)

\_\_\_\_\_/\_\_\_\_\_  
 (Name, Surname/ Position) (Signature) dd/mm/yyyy  
 (Date)

**Instructions** on Annex 1.1. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template for **the Assets reports and provides disclosure of each line.**

**Assets** of the Bank 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.

Line 1. **Cash and Cash balances at Banks** – is the total cash and equivalents (cash in transit, deposits, money market placements, correspondent accounts and current accounts in other banks) of the Bank.

Line 8. **Financial Assets Held for Trading** – is the total of financial assets (derivatives, equities, fixed incomes, debt securities, loans, securities, financing and investments using Islamic contracts) for trading.

Line 143. **Financial Assets Designated at Fair Value through Profit or Loss** – is the sum of financial assets (Equities, Fixed income, Debt securities, Loans and advances, Financing and investments using Islamic contracts) designated at fair value through Profit or Loss.

Line 19. **Available-for-sale Financial Assets** – is the total of financial assets (Equities, Fixed incomes, Debt securities, Loans, Advances, Financing and Investments using Islamic contracts) available for sale.

Line 24. **Loans** – is the book value of Debt Securities, Loans, Advances, Financing and Investments using Islamic contracts.

Line 28. **Receivables** – is the total of receivables.

Line 29. **Held-to-maturity Investments** – is the total of Investments of the bank (Fixed income and debt securities, Loans, Advances, Financing and Investments using Islamic contracts, ,) held to maturity.

Line 36. **Tangible Assets** - is the total of fixed (tangible) assets consisting of Properties, Plants, Equipment, Investment property.



Line 41. **Intangible assets** – is the total of Goodwill, Other intangible assets.

\*line 45. **Interbranch Accounts** – is applicable only for AIFC Participants doing business in the AIFC as a Branch of a Bank and is the total placements of a Branch to other branches of its Head Office.

Line 48. **Total Assets** – is the total of line 1. Cash and Cash Balances at Banks, line 8. Financial Assets Held for Trading, line 14. Financial Assets Designated at Fair Value through Profit or Loss, line 19. Available-for-sale Financial Assets, line 24. Loans, line 28. Receivables, line 29. Held-to-maturity Investments, line 33. Derivatives- hedge accounts, line 34. FV changes of the Hedged Items in Portfolio hedge of Int. Rate Risk, Line 35 Investments in Subsidiaries, Join Ventures and Associates, line 36. Tangible Assets, line 39. Account receivables, line 40. Payment and Security Deposits, line 41. Intangible Assets, line 44. Tax Assets, line 45. Interbranch accounts, line 46. Other Assets and line 47. Non-current Assets and Disposal Groups Classified as Held for Sale .

### Off- Balance Sheet Exposures Report

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

		Reporting period	Reporting period -1
	<b>FORM 10 A: Off-Balance Sheet Exposures</b>		
<b>Line Number</b>	(all amounts rounded to nearest USD '000)		
1	Direct credit substitutes		
2	Transaction - related contingent items		
3	Short-term self-liquidating trade-related contingent items		
4	Note issuance facilities and revolving underwriting facilities		
5	Transactions, other than SFTs, involving the posting of Securities held by the Bank as Collateral		
6	Asset sales with recourse		
7	Other commitments with certain drawdown		
8	Other commitments		
9	Underwriting commitments on equities and debt securities		
10	<b>Total Off-Balance Sheet Exposures</b>		

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.2. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template on the **Off-Balance Sheet Exposures report and provides disclosure of each line.**

**Off-Balance Sheet Exposures** of the bank 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.

Line 10. **Total Off-Balance sheet Exposures** – is the total of line 1. Direct credit substitutes, line 2. Transaction – related contingent items, line 3. Short-term self -liquidating trade- related contingent items, line 4. Note issuance facilities and revolving underwriting facilities, line 5. Transaction, other than SFTs, involving the posting of securities held by the Bank as Collateral, line 6. Asset sales with recourse, line 7. Other commitments with certain drawdown, line 8. Other commitments and line 9. Underwriting commitments on equities and debt securities.

### Off- Balance Sheet Exposures Report

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

Line Number		Largest 10 Committed Credit Lines & utilisation			
		Name of Counterparty	Amount of Credit Line Approved	Amount drawn by the borrower	Undrawn commitments - available to the borrower
	(all amounts rounded to nearest USD '000)				
	<b>FORM 10B: Off-Balance Sheet Exposures</b>				
1	Counterparty 1				
2	Counterparty 2				
3	Counterparty 3				
4	Counterparty 4				
5	Counterparty 5				
6	Counterparty 6				
7	Counterparty 7				
8	Counterparty 8				
9	Counterparty 9				
10	Counterparty 10				
11	<b>Total - Committed lines and drawals for the largest 10 Counterparties</b>				
12	<b>Total - Committed lines and drawals for all Counterparties</b>				

/		dd/mm/yyyy
(Name, Surname/ Position)	(Signature)	(Date)
/		dd/mm/yyyy
(Name, Surname/ Position)	(Signature)	(Date)

**Instructions** on Annex 1.3. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template on the **Off- Balance Sheet Exposures report and provide disclosure of each line.**

**Off-Balance Sheet Exposures** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC.**

This report is on total of 10 largest Off- Balance sheet exposures (line 11) in comparison with Total Off- Balance sheet exposures (line 12).

Annex. 1.4. to the Manual for Preparation of Returns for Banking Business  
Firms

**Liabilities Report of**

(Bank name, Subsidiary of/ \_\_\_\_\_)

on the date \_\_\_\_\_ (Reporting period, date)

		Reporting period	Reporting period -1
	<b>FORM 11: Liabilities</b>		
<b>Line Number</b>	(all amounts rounded to nearest USD '000)		
1	<b>Financial Liabilities Held For Trading</b>		
2	Derivatives		
3	Short positions		
4	Debt securities issued by the bank		
5	Liabilities from Use of Islamic Contracts		
6	Other Financial Liabilities		
7	<b>Financial liabilities designated at fair value through profit and loss</b>		
8	Debt securities issued by the bank		
9	Liabilities from Use of Islamic Contracts		
10	Other Financial Liabilities		
11	<b>Financial Liabilities Measured At Amortised Cost</b>		
12	Debt securities issued by the bank		
13	Liabilities from Use of Islamic Contracts		
14	Other Financial Liabilities		
15	<b>Deposits</b>		
16	Deposits from Banks and Financial Institutions		
17	Deposits from any other sources		
18	Funding raised through the use of Unrestricted PSIA's		
19	<b>Derivatives-Hedge Accounting</b>		
20	<b>FV changes of the Hedged Items in Portfolio hedge of Int. Rate Risk</b>		
21	<b>Provisions - Total</b>		
22	Pensions, other defined benefit obligations - pre & post employment		
23	Restructuring		
24	Provisions for open Litigations and claims including Tax claims		
25	Commitments and Guarantees given		
26	Problem Credits (bad and doubtful debt)		
27	Other Provisions		
28	<b>Current Liabilities</b>		
29	Clients' Current Accounts		
30	Other Current Liabilities		
31	<b>Correspondent Accounts</b>		
32	<b>Tax Liabilities</b>		
33	<b>Other Liabilities</b>		
34	<b>Liabilities included in disposal groups classified as held for sale</b>		
35	<b>TOTAL LIABILITIES</b>		
36	<b>TOTAL SHAREHOLDERS EQUITY</b>		
37	<b>TOTAL LIABILITIES AND SHAREHOLDERS EQUITY</b>		

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
(Name, Surname/ Position) (Signature) dd/mm/yyyy (Date)

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
(Name, Surname/ Position) (Signature) dd/mm/yyyy  
(Date)

**Instructions** on Annex 1.4. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template on **the Liabilities reports and provides disclosure of each line.**

**Liabilities** of the bank 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 Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

Line 1. **Financial liabilities held for trading** – is the total of financial liabilities (Derivatives, Short positions, Debt securities issued by the bank, Liabilities from use of Islamic contracts and Other financial liabilities) held for trading.

Line 7. **Financial liabilities designated at fair value through profit and loss** – is the total of financial liabilities (Debt securities issued by the bank, Liabilities from use of Islamic contracts and Other financial liabilities) designated at fair value through profit and loss.

Line 11. **Financial liabilities measured at amortised cost** – is the total of financial liabilities (Debt securities issued by the bank, Liabilities from use of Islamic contracts and Other financial liabilities) measured at amortised cost.

Line 15. **Deposits** – is the total of accepted deposits at balance booking value (from Banks and Financial institutions, any other sources and funding raised through the use of Unrestricted PSiAs) on the reporting period.

Line 21. **Provisions Total** - is the total of provisions on Pensions, other defined benefit obligations – pre and post-employment, Restructurings, Provisions for open Litigations and claims including Tax claims, Commitments and Guarantees given. Problem credits (bad and doubtful debt) and Other provisions.

Line 28. **Current Liabilities** – is the total of Clients' Current Accounts and Other Current Liabilities.

Line 35. **Total liabilities** – is the total of lines 1, 7, 11, 15, 19, 20, 21, 28, 31, 32, 33, 34.

Line 36. **Total shareholders' equity** – is the line 25 of Annex. 1.6. Shareholders' equity Report.

Line 37. **Total Liabilities and Shareholders' equity** – is the total of lines 32 and 33.

Annex. 1.5. to the Manual for Preparation of Returns for Banking Business  
Firms

**Liabilities Report of**  
\_\_\_\_\_  
**doing business in the AIFC as Branch**  
**on the date \_\_\_\_\_(Reporting period, date)**

		Reporting period since	Reporting period -1
	<b>FORM 11: Liabilities</b>		
<b>Line Number</b>	(all amounts rounded to nearest USD '000)		
1	<b>Financial Liabilities Held For Trading</b>		
2	Derivatives		
3	Short positions		
4	Debt securities issued by the bank		
5	Liabilities from Use of Islamic Contracts		
6	Other Financial Liabilities		
7	<b>Financial liabilities designated at fair value through Profit and Loss</b>		
8	Debt securities issued by the bank		
9	Liabilities from Use of Islamic Contracts		
10	Other Financial Liabilities		
11	<b>Financial Liabilities Measured At Amortised Cost</b>		
12	Debt securities issued by the bank		
13	Liabilities from Use of Islamic Contracts		
14	Other Financial Liabilities		
15	<b>Deposits</b>		
16	Deposits from Banks and Financial Institutions		
17	Deposits from any other sources		
18	Funding raised through the use of Unrestricted PSIAs		
19	<b>Derivatives-Hedge Accounting</b>		
20	<b>FV changes of the Hedged Items in Portfolio hedge of Int. Rate Risk</b>		
21	<b>Provisions - Total</b>		
22	Pensions, other defined benefit obligations - pre & post employment		
23	Restructuring		
24	Provisions for open Litigations and claims including Tax claims		
25	Commitments and Guarantees given		
26	Problem Credits (bad and doubtful debt)		
27	Other Provisions		
28	<b>Current Liabilities</b>		
29	Clients' Current Accounts		
30	Other Current Liabilities		
31	<b>Correspondent Accounts</b>		
32	<b>Tax Liabilities</b>		
33	<b>Interbranch Liabilities</b>		
34	<b>Other Liabilities</b>		
35	<b>Liabilities included in disposal groups classified as held for sale</b>		
36	<b>Head Office Account</b>		
37	<b>TOTAL LIABILITIES</b>		

_____/_____ (Name, Surname/ Position)	_____ (Signature)	dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	dd/mm/yyyy (Date)

**Instructions** on Annex 1.5. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Liabilities reports of the AIFC Participants Authorised Firms Carrying out Banking Business doing business in the AIFC as a branch of a Bank and provides disclosure of each line.**

**Liabilities** of the bank 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 Template is **applicable only** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

Line 1. **Financial liabilities held for trading** – is the total of financial liabilities (Derivatives, Short positions, Debt securities issued by the bank, Liabilities from use of Islamic contracts and Other financial liabilities) held for trading.

Line 7. **Financial liabilities designated at fair value through profit and loss** – is the total of financial liabilities (Debt securities issued by the bank, Liabilities from use of Islamic contracts and Other financial liabilities) designated at fair value through profit and loss.

Line 11. **Financial liabilities measured at amortised cost** – is the total of financial liabilities (Debt securities issued by the bank, Liabilities from use of Islamic contracts and Other financial liabilities) measured at amortised cost.

Line 15. **Deposits** – is the total of accepted deposits at balance booking value (from Banks and Financial institutions, any other sources and funding raised through the use of Unrestricted PSiAs) on the reporting period.

Line 21. **Provisions Total** - is the total of provisions on Pensions, other defined benefit obligations – pre and post-employment, Restructurings, Provisions for open Litigations and claims including Tax claims, Commitments and Guarantees given. Problem credits (bad and doubtful debt) and Other provisions.

Line 28. **Current Liabilities** – is the total of Clients current accounts and Other current liabilities.

Line 33. **Interbranch liabilities** – is the total of liabilities to branches of Head Office.

Line 35. **Head Office Account** – is the sum of liabilities to branch’s Head Office which has characteristics of Equity Share Capital (e.g. working capital) and adjuster due to the financial results of a branch.

Line 37. **Total liabilities** – is the total of lines 1, 7, 11, 15, 19, 20, 21, 28, 31, 32, 33, 34, 35, 36.

### Shareholder's Equity Report of

(Bank name, Subsidiary of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

		Reporting period	Reporting period -1
	<b>FORM 12: Shareholder's Equity</b>		
<b>Line Number</b>	(all amounts rounded to nearest USD '000)		
1	<b>Equity Share Capital</b>		
2	Paid up Equity Share Capital		
3	Share Capital - called but not paid up		
4	<b>Equity Share Premium</b>		
5	<b>Equity component of compound financial instruments</b>		
6	<b>Other Equity</b>		
7	<b>Accumulated Other Comprehensive Income</b>		
8	Tangible Assets		
9	Intangible Assets		
10	Actuarial gains or loss on defined benefit pension plans		
11	Hedge of net investments in foreign operations [effective portion]		
12	Foreign currency translation		
13	Hedging derivatives. Cash flow hedges [effective portion]		
14	Available-for-sale financial assets		
15	Non-current assets and disposal groups classified as held for sale		
16	Other		
17	<b>Retained Earnings</b>		
18	<b>Other Reserves</b>		
19	B010D_24010 - Reserves or accumulated losses of investments, joint ventures and associates		
20	B010D_24020 - Other		
21	<b>(-) Treasury Shares</b>		
22	<b>Profit Or Loss Attributable To Owner Of the Parent</b>		
23	<b>(-) Interim Dividends</b>		
24	<b>Minority Interest [Non -Controlling Interest]</b>		
25	<b>TOTAL SHAREHOLDERS EQUITY</b>		

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.6. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Shareholder's Equity reports and provides disclosure of each line.**

**Shareholder's equity** of the bank 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 Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

Line 1. **Equity share capital** – is the total of Paid up equity share capital and share capital – called but not paid up.

Line 7. **Accumulated other comprehensive income** – is the total of tangible and intangible assets, actuarial gains or losses on defined benefit pension plans, hedge of net investments in foreign operations (effective portion), foreign currency translations, hedging derivatives (Cash flow hedges (Effective portion), available-for-sale financial assets, non-current assets and disposal groups classified as held for sale, other.

Line 18. **Other reserves** – is the total of reserves or accumulated losses of investments, joint ventures and associates, other reserves.

Line 25. **Total shareholder's equity** – is the total of lines 1, 4, 5, 6, 7, 17, 18, 21, 22, 23 and 24.

Annex. 1.7. to the Manual for Preparation of Returns for Banking Business  
Firms

**Profit and Losses Report of**

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

		Reporting period since the beginning of the year	Reporting period -1 since the beginning of the year
	<b>FORM B30: Profit and Loss</b>		
<b>Line Number</b>	(all amounts rounded to nearest USD '000)		
1	<b>Net Interest Income</b>		
2	<b>Interest Income</b>		
3	Cash and Cash Balances at Banks		
4	Financial assets held for trading		
5	Financial assets designated at fair value through profit or loss		
6	Available-for-sale financial assets		
7	Loans and receivables		
8	Held-to-maturity investments		
9	Derivatives - Hedge accounting, interest rate risk		
10	Other assets		
11	<b>(Interest Expenses)</b>		
12	(Financial liabilities held for trading)		
13	(Financial liabilities designated at FV through profit/loss)		
14	(Financial liabilities measured at amortised cost)		
15	(Debt securities issued)		
16	(Other Financial Liabilities)		
17	(Derivatives - Hedge accounting, interest rate risk)		
18	(Deposits)		
19	(Other liabilities)		
20	<b>Net Income from Islamic financing &amp; investments</b>		
21	Profits Receivable from Islamic financing		
22	Profits Payable on funds raised through Islamic contracts		
23	Dividend Income		
24	<b>Net Fee and Commission Income</b>		
25	<b>Fee and Commission Income</b>		
26	Asset/Fund Management Activities		
27	Advisory Services		
28	Brokerage Activities		
29	Trade Finance		
30	Arranging		
31	Other		
32	<b>(Fee and Commission Expenses)</b>		
33	Asset/Fund Management Activities		
34	Advisory Services		
35	Brokerage Activities		
36	Trade Finance		
37	Arranging		
38	Other		

39	<b>Gains or (-) losses:</b>		
40	Net gains or losses on derecognition of financial assets and liabilities not measured at FV		
41	Net gains or losses on financial assets and liabilities held for trading		
42	Net gains or losses on financial assets and liabilities designated at FV		
43	Net gains or losses from hedge accounting		
44	Net gains or losses on exchange differences		
45	Net gains or losses on derecognition of investment in subsidiaries and associates		
46	Net gains or losses on derecognition of non financial assets other than those held for sale		
47	<b>Net Other Operating Income</b>		
48	<b>Other Operating Income</b>		
49	Intra-group Services		
50	Other		
51	<b>Other Operating Expenses</b>		
52	Intra-group Services		
53	Other		
54	<b>Administrative Expenses</b>		
55	Payrolls, wages & other personnel expenses		
56	Other administrative expenses		
57	Depreciation		
58	<b>Provisions or (Reversal of Provisions)</b>		
59	Commitments and guarantees given		
60	Other provisions		
61	Impairment provisions or their reversals on financial assets not measured at FV		
62	Impairment provisions or their reversals on investments in subsidiaries or associates		
63	Impairment provisions or their reversals on non-financial assets		
64	Negative goodwill recognised in profit or loss		
65	Share of the profit or (-) loss of investments in subsidiaries and associates		
66	<b>Profit or (-) Loss Before Tax from Continuing Operations</b>		
67	Tax expense or (-)income related to profit/loss from continuing operations		
68	<b>Profit or (-) Loss After Tax from Continuing Operations</b>		
69	<b>Profit or (-) Loss After Tax from Discontinued Operations</b>		
70	Profit or (-) loss before tax from discontinued operations		
71	(Tax expense or (-) income related to discontinued operations)		
72	<b>Profit or (-) Loss for the Reporting Period</b>		
73	Attributable to Non-Controlling Interests		
74	Attributable to Owners of the parent		

\_\_\_\_\_/\_\_\_\_\_  
 (Name, Surname/ Position) (Signature) dd/mm/yyyy  
 (Date)

\_\_\_\_\_/\_\_\_\_\_  
 (Name, Surname/ Position) (Signature) dd/mm/yyyy  
 (Date)

**Instructions** on Annex 1.7. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Profit and Losses reports** .

**Profit and Losses Report** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC** for reporting quarter/year since the beginning of the year and quarter/year prior to reporting quarter/year since the beginning of the year.

Line 1. **Net interest income** – is the interest incomes *on cash and cash balances at banks, financial assets held for trading, financial assets designated at fair value through profit and loss, financial assets available for sale, loans and receivables, investments held to maturity, derivatives- hedge accounting, interest rate risk and other assets* excluding interest expenses *on financial liabilities held for trading, financial liabilities designated at FV through profit and losses, financial liabilities measured at amortised cost, debt securities issued, other financial liabilities, derivatives -hedge accounting, interest rate risk, deposits and other liabilities*.

Line 20. **Net income from Islamic financing and investments** – is the total of profits receivables from Islamic financing and payable on funds raised through Islamic contracts.

Line 24. **Net fee and commission incomes** – is fee and commissions incomes excluding expenses *on assets/funds management activities, advisory services, brokerage activities, trade finance, arranging and others*.

Line 39. **Gains or (-) Losses** – is the total of net gains or losses on derecognition of financial assets and liabilities not measured at FV, financial assets and liabilities held for trading, financial assets and liabilities designated at FV, exchange differences, derecognition of investment in subsidiaries and associates, derecognition of non-financial assets other than those held for sale and from hedge accounting.

Line 47. **Net other operating incomes** – is other operating incomes excluding expenses on intra-group services and other operating incomes/ expenses

Line 54. **Administrative expenses** – is the total of payrolls, wages, and other personnel expenses, depreciation and other administrative expenses.

Line 58. **Provisions or (Reversal of provisions)** – is the total of commitments and guarantees given, other provisions, impairment provisions or their reversals on financial assets not measured at FV, investments in subsidiaries and associates, non- financial assets.

Line 66. **Profit or (-) Loss before tax from continuing operations** – is the total of lines 1, 20, 24, 39, 47 and excluding lines 54, 58, 64 and 65.

Line 68. **Profit or (-) Loss After Tax from Continuing Operations** – is line 66 excluding tax expense or (-)income related to profit/loss from continuing operations

Line 72. **Profit or (-) Loss for the Reporting Period** – is the total of the line 68, 69, 70 and 71.

Annex. 1.8. to the Manual for Preparation of Returns for Banking Business  
Firms

**Capital Adequacy Report of**

(Bank name, Subsidiary of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

Form 30: CAPITAL ADEQUACY							
Period:							
All amounts rounded to nearest USD '000							
Summary data on capital adequacy	Line No	Risk Weighted Assets (RWAs)					
		Credit	Operational	Market			
		A	B	C			
<b>Risk weighted Assets</b>	1						
<b>Minimum required Capital</b>							
Minimum Capital Ratios - Capital as % of RWAs (Line 1 multiplied by cell C4)	2						
Minimum Capital Ratios with Capital Conservation Buffer - Capital as % of RWAs (Line 1 multiplied by cell C4)	3						
		Percentages			Amounts		
		Common Equity Tier 1	Total Tier 1	Total Capital (Tier 1 + Tier 2)	Common Equity Tier 1	Total Tier 1	Total Tier 1 and 2
<b>Required capital adequacy ratio and amounts</b>		A	B	C	D	E	F
Required Minimum capital adequacy ratio (%)	4						
Add-on: idiosyncratic requirement specified by the AFSA (ICR - pillar 2)	5						
Minimum capital ratio prior to buffers (total of lines 4 and 5)	6						
Add-on: capital conservation buffer	7						
Total minimum required capital adequacy ratio (total of lines 6 & 7)	8						
Capital adequacy ratio of the Bank	9						
<b>Capital Excess (Shortfall)</b>							
Excess/(shortfall) capital and reserve funds prior to the buffer requirements and other specified minima	10						
Excess/(shortfall) capital and reserve funds	11						
<b>Common Equity Tier 1 capital</b>	Line No	Balance at	Balance at	Movement			

		A	B	C
<b>Common Equity Tier 1 capital</b> (total of lines 13 to 16)	12			
<b>Paid up capital</b>	13			
<b>Retained earnings</b>	14			
<i>Less: unappropriated profits</i>	15			
<b>Accumulated other comprehensive income/reserves</b>	16			
<i>of which:</i>				
Unrealised gains and losses on available for sale items	17			
Gains and losses on derivatives held as cash flow hedges	18			
Gains and losses resulting from converting foreign currency subsidiaries to the parent company	19			
Actuarial reserve	20			
Unrealised gains and losses from a foreign currency hedge of a net investment in a foreign operation	21			
Property revaluation reserve	22			
Share-based payment reserve	23			
Other reserves	24			
<b>Minority interest recognised in Common Equity Tier 1 capital</b>	25			
<b>Total Common Equity Tier 1 capital prior to regulatory adjustments (lines 12 plus 25)</b>	26			
<b>Total of specified adjustments to and deductions from Common Equity Tier 1 capital (total of lines 28 to 42)</b>	27			
Goodwill, net of related deferred tax liability	28			
Intangible assets, other than goodwill, net of related deferred tax liability	29			
Deferred tax assets, excluding temporary differences, net of related deferred tax liabilities	30			
Investments in own shares, excluding amounts already derecognised in terms of IFRS	31			
Reciprocal cross holdings in common equity	32			
Cash flow hedge reserve	33			
Cumulative gains and losses due to changes in own credit risk on fair valued liabilities	34			
Defined benefit pension fund assets	35			
Securitisation gain on sale (expected future margin income)	36			
Investments in the capital of financial entities where the bank does not own more than 10% of the issued common share capital (amount above the 10% threshold)	37			
Investments in the common stock of financial entities (amount above 10% threshold)	38			
Mortgage servicing rights (amount above 10% threshold)	39			
Deferred tax assets arising from temporary differences (amount above the 10% threshold)	40			
Regulatory adjustments to be applied to common equity tier 1 capital and reserves due to insufficient additional tier 1 capital and reserves to cover specified deductions	41			
Other regulatory adjustments ( <i>please specify</i> )	42			

<b>Common Equity Tier 1 capital after regulatory adjustments and deductions (line 26 less line 27)</b>	43			
Amount exceeding the 15% threshold	44			
<b>Eligible Common Equity Tier 1 capital (line 43 less line 44)</b>	45			
<b>Additional Tier 1 capital and reserve funds and Total Tier 1 capital and reserve funds</b>	<b>Line No</b>	<b>Balance at the end of the reporting period</b>	<b>Balance at the end of the previous reporting period</b>	<b>Movement during the reporting period</b>
		<b>A</b>	<b>B</b>	<b>C</b>
<b>Additional Tier 1 capital prior to regulatory adjustments and deductions (total of lines 47, 50, and 51)</b>	46			
<b>Additional Tier 1 capital instruments issued</b>	47			
<i>of which:</i>				
classified as equity in terms of Financial Reporting Standards	48			
classified as liabilities in terms of Financial Reporting Standards	49			
<b>Instruments recognised as Additional Tier 1 capital issued by subsidiaries to third parties</b>	50			
<b>Additional Tier 1 unimpaired reserve funds</b>	51			
<b>Total of specified adjustments and deductions from Additional Tier 1 capital</b>	52			
<i>of which:</i>				
Regulatory adjustments to and deductions from Additional Tier 1 capital	53			
Regulatory adjustments to and deductions from Tier 2 capital that are deducted from Additional Tier 1 capital due to insufficient Tier 2 capital to allow the relevant adjustment or deduction	54			
<b>Eligible Additional Tier 1 capital (line 46 less line 52)</b>	55			
<b>Total Eligible Tier 1 capital (line 45 plus line 55)</b>	56			
<b>Tier 2 capital and Total capital</b>	<b>Line No</b>	<b>Balance at the end of the reporting period</b>	<b>Balance at the end of the previous reporting period</b>	<b>Movement during the reporting period</b>
		<b>A</b>	<b>B</b>	<b>C</b>
<b>Tier 2 capital prior to regulatory adjustments and deductions (total of lines 58, 60, 62)</b>	57			
<b>Tier 2 capital instruments issued</b>	58			
<i>of which:</i>				
directly issued instruments subject to phase out from tier 2 capital	59			
<b>Instruments recognised as Tier 2 capital issued by subsidiaries to third parties</b>	60			
<i>of which:</i>				

instruments issued by subsidiaries subject to phase out	61			
<b>Tier 2 unimpaired reserve funds</b>	62			
<i>of which:</i>				
general allowance for credit impairment: standardised approach	63			
<b>Total of regulatory adjustments to and deductions from Tier 2 capital</b>	64			
<b>Qualifying Tier 2 capital (line 57 less line 64)</b>	65			
<b>Total capital (Total of line 56 and line 65)</b>	66			
<i>of which:</i>				
allocated to support market risk	67			

Memorandum items: Reconciliation in respect of unappropriated profits	Line No	Current reporting period
		A
Opening balance of unappropriated profits	68	
Movements during the period in respect of:		
Current profits/(loss) after tax	69	
Payment of dividends	70	
Transfers (to)/from appropriated profits	71	
Transfers (to)/from reserves not qualifying as common equity tier 1 capital	72	
<b>Closing balance of unappropriated profits (total of lines 68 to 72)</b>	73	

Memorandum items: Capital adequacy ratios adjusted for unappropriated profits	Line No	Capital adequacy ratios: percentages		
		Common Equity Tier 1	Total Tier 1	Total Tier 1 and 2
		A	B	C
Capital adequacy ratio including unappropriated profits	74			

Base Capital requirement	75		
Total Capital less Base Capital requirement (Line 66 less line 75)	76		

\_\_\_\_\_/\_\_\_\_\_ dd/mm/yyyy  
 (Name, Surname/ Position) (Signature) (Date)  
 \_\_\_\_\_/\_\_\_\_\_ dd/mm/yyyy  
 (Name, Surname/ Position) (Signature) (Date)

**Instructions** on Annex 1.8. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Capital Adequacy Report**.

**Capital Adequacy Report** of the Bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.



This Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

Line 76. **Total Capital less Base Capital requirement** – is the difference between line 66. Total capital and line 75. Base Capital requirement.

Line 66. **Total capital** – is the total of line 56. Total Eligible Tier 1 capital and line 65. Qualifying Tier 2 capital.

Line 56. **Total Eligible Tier 1 capital** – is the total of line 45. Eligible Common Equity Tier 1 capital and line 55. Eligible Additional Tier 1 capital.

Line 55. **Eligible Additional Tier 1 capital** – is difference between line 46. Additional Tier 1 capital prior to regulatory adjustment and deductions and line 52. Total of specified adjustment and deductions from Additional Tier 1 capital.

Line 45. **Eligible Common Equity Tier 1 capital** – is difference between line 43. Common Equity Tier 1 capital after regulatory adjustments and deductions and line 44. Amount exceeding the 15% threshold.

Line 43. **Common Equity Tier 1 capital after regulatory adjustments and deductions** – is difference between line 26. Total Common Equity Tier 1 capital prior to regulatory adjustments and line 27. Total of specified adjustments to and deductions from Common Equity Tier 1 capital.

Line 26. **Total Common Equity Tier 1 capital prior to regulatory adjustments** – is the total of line 12. Common Equity Tier 1 capital and line 25. Minority interest recognised in Common Equity Tier 1 capital.

Line 12. **Common Equity Tier 1 capital** – is the total of line 13. Paid up capital, line 14. Retained earnings with excluded line 15. Unappropriated earnings (only positive values), line 16. Accumulated other comprehensive incomes/reserves.

### Credit Risk Weighted Assets Report of

(Bank name, Subsidiary of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

Credit Risk Weighted Assets (Credit RWAs)					
<b>Period:</b>					
(All amounts rounded to nearest USD '000)					
Standardised approach:	Line No	Exposures before CRM	Exposures after CRM	Risk-weight %	Risk weighted exposure
On-Balance Sheet Assets		A	B	C	D
<b>1. Claims on Sovereigns (total of 2, 3 and 4)</b>	1			N/A	
1.1 Claims on the Republic of Kazakhstan	2			0%	
1.2 Claims on National Bank of Kazakhstan	3			0%	
1.3 Claims on Other Sovereigns (total of 5 to 11)	4			N/A	
1.3.1 AAA to AA-	5			0%	
1.3.2 A+ to A-	6			20%	
1.3.3 BBB+ to BBB-	7			50%	
1.3.4 BB+ to BB-	8			100%	
1.3.5 B+ to B-	9			100%	
1.3.6 Below B-	10			150%	
1.3.7 Unrated	11			100%	
<b>2. Claims on Public Sector Entities (PSEs) (total of 13, 24 and 32)</b>	12			N/A	
2.1 Claims on non-commercial PSEs from Kazakhstan (total of 14, 15 and 16)	13			N/A	
2.1.1 Total claims on non-commercial Kazakhstan PSEs	14			0%	
2.1.2 Total claims on non-commercial GCC PSEs - relevant domestic currency	15			0%	
2.2 Claims on other Sovereign non-commercial PSEs (total of 25 to 31)	16			N/A	
2.2.1 AAA to AA-	17			20%	
2.2.2 A+ to A-	18			50%	
2.2.3 BBB+ to BBB-	19			100%	
2.2.4 BB+ to BB-	20			100%	
2.2.5 B+ to B-	21			100%	
2.2.6 Below B-	22			150%	
2.2.7 Unrated	23			100%	
2.3 Claims on Commercial PSEs (total of 33 to 39)	24			N/A	
2.3.1 AAA to AA-	25			20%	
2.3.2 A+ to A-	26			50%	

2.3.3 BBB+ to BBB-	27			100%	
2.3.4 BB+ to BB-	28			100%	
2.3.5 B+ to B-	29			100%	
2.3.6 Below B-	30			150%	
2.3.7 Unrated	31			100%	
<b>3. Claims on Multilateral Development Banks (total of 41 and 42)</b>	32			N/A	
<b>3.1 Claims on Multilateral Development Banks eligible for 0% Risk Weight</b>	33			0%	
<b>3.2 Claims on Multilateral Development Banks not eligible for 0% Risk Weight (total of 43 - 49)</b>	34			N/A	
3.2.1 AAA to AA-	35			20%	
3.2.2 A+ to A-	36			50%	
3.2.3 BBB+ to BBB-	37			50%	
3.2.4 BB+ to BB-	38			100%	
3.2.5 B+ to B-	39			100%	
3.2.6 Below B-	40			150%	
3.2.7 Unrated	41			50%	
<b>4. Total Claims on Banks (Total of 51 and 59)</b>	42			N/A	
<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			N/A	
4.1.1 AAA to AA-	44			20%	
4.1.2 A+ to A-	45			50%	
4.1.3 BBB+ to BBB-	46			50%	
4.1.4 BB+ to BB-	47			100%	
4.1.5 B+ to B-	48			100%	
4.1.6 Below B-	49			150%	
4.1.7 Unrated	50			50%	
<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			N/A	
4.2.1 AAA to AA-	52			20%	
4.2.2 A+ to A-	53			20%	
4.2.3 BBB+ to BBB-	54			20%	
4.2.4 BB+ to BB-	55			50%	
4.2.5 B+ to B-	56			50%	
4.2.6 Below B-	57			150%	
4.2.7 Unrated	58			20%	
<b>5. Total Claims on Securities and Investment Companies (Total of 68 and 76)</b>	59			N/A	
<b>5.1 Claims on Securities and Investment Companies subject to capital requirements similar to banks (total of 69 to 75)</b>	60			N/A	
5.1.1 AAA to AA-	61			20%	

5.1.2 A+ to A-	62			50%	
5.1.3 BBB+ to BBB-	63			50%	
5.1.4 BB+ to BB-	64			100%	
5.1.5 B+ to B-	65			100%	
5.1.6 Below B-	66			150%	
5.1.7 Unrated	67			50%	
<b>5.2 Claims on Securities and Investment Companies NOT subject to capital requirements similar to banks (total of 77 to 83)</b>	68			N/A	
5.2.1 AAA to AA-	69			20%	
5.2.2 A+ to A-	70			50%	
5.2.3 BBB+ to BBB-	71			100%	
5.2.4 BB+ to BB-	72			100%	
5.2.5 B+ to B-	73			150%	
5.2.6 Below B-	74			150%	
5.2.7 Unrated	75			100%	
<b>6. Total Claims on Corporates (total of 85 and 93)</b>	76			N/A	
<b>6.1 Claims (other than equity) on corporate counterparties (total of 86 to 92)</b>	77			N/A	
6.1.1 AAA to AA-	78			20%	
6.1.2 A+ to A-	79			50%	
6.1.3 BBB+ to BBB-	80			100%	
6.1.4 BB+ to BB-	81			100%	
6.1.5 B+ to B-	82			150%	
6.1.6 Below B-	83			150%	
6.1.7 Unrated	84			100%	
<b>6.2 All claims (other than equity) on Small and Medium Enterprises</b>	85			100%	
<b>7. Claims on Special-Purpose Vehicles (SPVs) (total of 95 and 103)</b>	86			N/A	
<b>7.1 Securitisation and resecuritisation (total of 96 to 102)</b>	87			N/A	
7.1.1 AAA to AA-	88			50%	
7.1.2 A+ to A-	89			100%	
7.1.3 BBB+ to BBB-	90			100%	
7.1.4 BB+ to BB-	91			150%	
7.1.5 B+ to B-	92			150%	
7.1.6 Below B-	93			250%	
7.1.7 Unrated	94			150%	
<b>7.2 Specialised lending</b>	95			N/A	
<b>9. Claims secured against mortgages (Total of 106 and 110)</b>	96			N/A	
<b>9.1 Claims secured against residential mortgages ( Total of 107 - 109)</b>	97			N/A	
9.1.1 where LVR 0% - 80%	98			35%	
9.1.2 where LVR > 80% but < 100%	99			75%	
9.1.3 where LVR ≥ 100%	100			100%	

<b>9.2 Claims secured by mortgage on commercial real estate</b>	101			100%	
<b>10. Unsettled and failed transactions (total of 112 and 117)</b>	102			N/A	
<b>10.1 Delivery-versus-payment transactions (total of 113 - 116)</b>	103			N/A	
10.1.1 5 to 15 days	104			100%	
10.1.2 16 to 30 days	105			625%	
10.1.3 31 to 45 days	106			937,50%	
10.1.4 46 days or more	107			1250%	
<b>10.2 Non-delivery-versus-payment transactions</b>	108			100%	
		<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			N/A	
<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			N/A	
11.1.1 Less than 20 per cent of the unsecured amount of the claim	111			150%	
11.1.2 Equal to or more than 20 per cent but less than 50% of the unsecured amount of the claim	112			100%	
11.1.3 Equal to or more than 50 per cent of the unsecured amount of the claim	113			50%	
<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			N/A	
11.2.1 Less than 20 per cent of the unsecured amount of the claim	115			100%	
11.2.2 Equal to or more than 20 per cent of the unsecured amount of the claim	116			50%	
			<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			N/A	
12.1 Notes and coins	118			0%	
12.2 Gold bullion held and backed by gold bullion liabilities	119			0%	
12.3 Cash items in the process of collection	120			20%	
<b>13. Other assets (Total of 127 to 131 and 142)</b>	121			N/A	

13.1 Investments in premises, plant and equipment and all other fixed assets	122			150%	
13.2 Claims on all fixed assets under operating leases	123			100%	
13.3 Equity exposures that are not deducted from capital and are listed on a recognised exchange	124			300%	
13.4 Equity exposures that are not deducted from capital and are not listed on a recognised exchange	125			400%	
<b>13.5 Investments in Funds (Total of 132 and 139)</b>	126			N/A	
13.5.1 Investments in Rated Funds (Total of 133 - 138)	127			N/A	
13.5.1.1 AAA to AA-	128			20%	
13.5.1.2 A+ to A-	129			50%	
13.5.1.3 BBB+ to BBB-	130			100%	
13.5.1.4 BB+ to BB-	131			100%	
13.5.1.5 B+ to B-	132			150%	
13.5.1.4 Below BB-	133			150%	
13.5.2 Investments in unrated funds (total of 140 and 141)	134			N/A	
13.5.2.1 Listed	135			100%	
13.5.2.2 Unlisted	136			150%	
13.6 All other assets and claims not specified elsewhere	137			100%	
<b>14. Total on-balance sheet credit risk-weighted assets</b>	138			N/A	

<b>Standardised approach: Credit capital requirements Off-Balance Sheet</b>	<b>Line No</b>	<b>Notional principal amount</b>	<b>Credit conversion factor %</b>	<b>Credit equivalent amount</b>	<b>Risk weighted exposure</b>
<b>Non-market related off-balance sheet items</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>1. Nature of transaction</b>					
<b>1.1 Direct credit substitutes</b>					
1.1.1 Guarantees	139		100%		
1.1.2 Credit derivatives - sold protection in the banking book	140		100%		
1.1.3 Standby letters of credit	141		100%		
1.1.4 Bill endorsements	142		100%		
1.1.5 Other	143				
1.2 Performance-related contingencies	144		50%		
1.3 Trade-related contingencies	145		20%		
1.4 Lending of securities or posting of securities as collateral	146		100%		
1.5 Assets sold with recourse	147		100%		
1.6 Forward asset purchases	148		100%		
1.7 Partly paid shares and Securities	149		100%		
1.8 Placements of forward deposits	150		100%		

1.9 Note issuance and underwriting facilities	151		50%		
1.10 Other commitments (total of 162 to 165)	152	0			
1.10.1 Commitments with certain drawdown	153		100%		
1.10.2 Commitments with an original maturity of one year or less	154		20%		
1.10.3 Commitments with an original maturity of over one year	155		50%		
1.10.4 Commitments that can be unconditionally cancelled at any time without notice	156		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	X			

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%				
2.1.2 Residual maturity > 1 year to 5 years	161		0,50%				
2.1.3 Residual maturity > 5 years	162		1,50%				
2.1.4 Total	163						
<b>2.2 Foreign exchange and gold contracts</b>	164						
2.2.1 Residual maturity 1 year or less	165		1%				
2.2.2 Residual maturity > 1 year to 5 years	166		5%				
2.2.3 Residual maturity > 5 years	167		7,50%				
2.2.4 Total	168						
<b>2.3 Equity contracts</b>	169						
2.3.1 Residual maturity 1 year or less	170		6%				
2.3.2 Residual maturity > 1 year to 5 years	171		8%				
2.3.3 Residual maturity > 5 years	172		10%				
2.3.4 Total	173						
<b>2.4 Precious metal contracts (other than gold)</b>	174						
2.4.1 Residual maturity 1 year or less	175		7%				
2.4.2 Residual maturity > 1 year to 5 years	176		7%				
2.4.3 Residual maturity > 5 years	177		8%				
2.4.4 Total	178						

<b>2.5 Other commodity contracts (other than precious metals)</b>	179					
2.5.1 Residual maturity 1 year or less	180		10%			
2.5.2 Residual maturity > 1 year to 5 years	181		12%			
2.5.3 Residual maturity > 5 years	182		15%			
2.5.4 Total	183					
<b>2.6 Other market-related contracts</b>	184					
2.6.1 Residual maturity 1 year or less	185		10%			
2.6.2 Residual maturity > 1 year to 5 years	186		12%			
2.6.3 Residual maturity > 5 years	187		15%			
2.6.4 Total	188					
<b>2.7 Total market-related off-balance sheet risk-weighted credit exposures</b>	189					
<b>Total off-balance sheet risk-weighted credit exposures (non-market-related and market-related)</b>	190					
<b>Total Risk-Weighted Credit Exposure</b>	191					

\_\_\_\_\_/\_\_\_\_\_  
 (Name, Surname/ Position) (Signature) dd/mm/yyyy  
 (Date)

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 (Name, Surname/ Position) (Signature) dd/mm/yyyy  
 (Date)

**Instructions** on Annex 1.9. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of the **Credit Risk Weighted Assets**.

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

This Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

**For each assets item has given its own risk weight. The Risk Weighted Exposure is exposure of the risk weighted assets after credit risk mitigation had been applied.**

Line 1. **Claims on Sovereigns** - is the total of the Banks claims on Sovereigns detailed in line 2. Claims on the Republic of Kazakhstan, line 3. Claims on National Bank of Kazakhstan and line 4. Claims on Other Sovereigns.

Line 12. **Claims on Public Sector Entities (PSEs)** – is the total of claims on public sector entities detailed in line 13. Claims on non-commercial PSEs from Kazakhstan, line 16. Claims on other Sovereign non-commercial PSEs and line 24. Claims on Commercial PSEs.

Line 32. **Claims on Multilateral Development Banks** – is the total of claims on multilateral development banks detailed in lines 33. Claims on Multilateral Development Banks eligible for 0% Risk Weight and line 34. Claims on Multilateral Development Banks not eligible for 0% Risk Weight.



Line 42. **Total Claims on Banks** – is the total of claims on banks detailed in line 43. Claims (other than equity) on banks with an original maturity of greater than three months and line 51. Claims (other than equity) on banks, being claims with an original maturity of three months or less.

Line 59. **Total claims on Securities and Investment Companies** – is the total of claims on securities and investment companies detailed in line 60. Claims On Securities And Investment Companies Subject To Capital Requirements Similar To Banks and line 68. Claims On Securities And Investment Companies Not Subject To Capital Requirements Similar To Banks.

Line 76. **Total Claims on Corporates** – is the total of the claims on corporates detailed in line 77. Claims (other than equity) on corporate counterparties and line 85. All claims (other than equity) on Small and Medium Enterprises.

Line 86. **Claims on Special-Purpose Vehicles (SPVs)** – is the total of claims on special purpose vehicles detailed in line 87. Securitisation and resecuritisation and line 95. Specialised lending.

Line 96. **Claims secured against mortgages** – is the total of claims secured against mortgages detailed in line 97. Claims secured against residential mortgages and line 101. Claims secured by mortgage on commercial real estate.

Line 102. **Unsettled and failed transactions** – is the total of the unsettled and failed transactions detailed in line 103. Delivery-versus-payment transactions and line 108. Non-delivery-versus-payment transactions.

Line 109. **Past due claims** – is the total of past due claims detailed in line 110. 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 and line 114. Loans and claims secured against eligible residential mortgages that are classified as substandard, doubtful or loss where the specific provision.

Line 117. **Cash Item** – is the total of notes and coins, gold bullion held and backed by gold bullion liabilities, cash items in the process of collection.

Line 121. **Other assets** – is the total of line 122. Investments in premises, plant and equipment and all other fixed assets, line 123. Claims on all fixed assets under operating leases, line 124. Equity exposures that are not deducted from capital and are listed on a recognised exchange, line 125. Equity exposures that are not deducted from capital and are not listed on a recognised exchange, line 126. Investments in Funds and line 137. All other assets and claims not specified elsewhere.

Line 138. **Total on-balance sheet credit risk-weighted assets** – is the total of line 1. Claims on Sovereigns, line 12. Claims on Public Sector Entities (PSEs), line 32. Claims on Multilateral Development Banks, line 42. Total Claims on Banks, line 59. Total Claims on Securities and Investment Companies, line 76. Total Claims on Corporates, line 86. Claims on Special-Purpose Vehicles (SPVs), line 96. Claims secured against mortgages, line 102. Unsettled and failed transactions, line 109. Past due claims, line 117. Cash items and line 121. Other assets.

Line 158. **Total non-market-related off-balance sheet risk-weighted credit exposures** – is the total of risk weighted exposures of line 139. Guarantees, line 140. Credit derivatives - sold protection in the banking book, line 141. Standby letters of credit, line 142. Bill endorsements,

line 143. Other, 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 and line 157. All other non-market-related off-balance sheet transactions.

Line 163. **Total Risk weighted exposures of Interest rate contracts** – is the total of risk weighted exposures of interest rate contracts by residual maturities represented by periods 1 year or less, over 1 year and less 5 years and over 5 years.

Line 168. **Total Risk weighted exposure of Foreign exchange and gold contracts** - is the total of risk weighted exposures of foreign exchange and gold contracts by residual maturities represented by periods 1 year or less, over 1 year and less 5 years and over 5 years.

Line 173. **Total Risk weighted exposure of Equity contracts** - is the total of risk weighted exposures of equity contracts by residual maturities represented by periods 1 year or less, over 1 year and less 5 years and over 5 years.

Line 178. **Total Risk weighted exposure of Precious metal contracts (other than gold)** - is the total of risk weighted exposures of other than gold precious metal contracts by residual maturities represented by periods 1 year or less, over 1 year and less 5 years and over 5 years.

Line 183. **Total Risk weighted exposure of Other commodity contracts (other than precious metals)** - is the total of risk weighted exposures of other than precious metals other commodity exposures by residual maturities represented by periods 1 year or less, over 1 year and less 5 years and over 5 years.

Line 188. **Total Risk weighted exposure of Other market- related contracts** - is the total of risk weighted exposures of other market- related contracts by residual maturities represented by periods 1 year or less, over 1 year and less 5 years and over 5 years.

Line 189. **Total market-related off-balance sheet risk-weighted credit exposures** – is the total risk weighted exposures of line 163. Total Risk weighted exposures of Interest rate contracts, line 168. Total Risk weighted exposure of Foreign exchange and gold contracts, line 173. Total Risk weighted exposure of Equity contracts, line 178. Total Risk weighted exposure of Precious metal contracts (other than gold), line 183. Total Risk weighted exposure of Other commodity contracts (other than precious metals) and line 188. Total Risk weighted exposure of Other market- related contracts.

Line 190. **Total off-balance sheet risk-weighted credit exposures (non-market-related and market-related)** – is the total of risk weighted exposures of line 158. Total non-market-related off-balance sheet risk-weighted credit exposures and line 189. Total market-related off-balance sheet risk-weighted credit exposures.

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

**Credit Risk Weighted Assets- Balance Sheet exposures Report of**

(Bank name, Subsidiary of \_\_\_\_\_)

on the date \_\_\_\_\_ (Reporting period, date)

Line No	(all amounts rounded to nearest USD '000)	ORIGINAL ON BALANCE SHEET EXPOSURE	ORIGINAL OFF BALANCE SHEET EXPOSURE (PRE CONVERSION)	ORIGINAL OFF BALANCE SHEET EXPOSURE (POST CONVERSION)	(-) VALUE ADJUSTMENTS AND PROVISIONS ASSOCIATED WITH THE ORIGINAL EXPOSURE	EXPOSURE NET OF VALUE ADJUSTMENTS AND PROVISIONS	CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUBSTITUTION EFFECTS ON THE EXPOSURE					CREDIT RISK MITIGATION TECHNIQUES AFFECTING THE EXPOSURE AMOUNT			FULLY ADJUSTED EXPOSURE VALUE		
							UNFUNDED CREDIT PROTECTION		FUNDED CREDIT PROTECTION		SUBSTITUTION OF THE EXPOSURE DUE TO CRM		NET EXPOSURE AFTER CRM SUBSTITUTION EFFECTS	FINANCIAL COLLATERAL	(-) VOLATILITY MATURITY FOREX ADJUSTMENT	ADJUSTED COLLATERAL VALUE	TOTAL
							GUARANTEES	CREDIT DERIVATIVES	FINANCIAL COLLATERAL: SIMPLIFIED METHOD	OTHER FUNDED CREDIT PROTECTION	(-) TOTAL OUTFLOWS	(+) TOTAL INFLOWS					
	<b>Credit Risk RWAs - Balance Sheet Exposures</b>																
	<b>ASSET CLASS</b>																
1	Sovereigns, Central governments or central banks																
2	Public Sector Enterprises																
3	Multilateral developments banks																
4	Banks																
5	Securities and Investment entities																
6	Corporates																

7	SMEs & Regulatory Retail																
8	Securitisation exposures																
9	<b>Claims secured on Mortgages (total of items 9 and 10)</b>																
10	Residential																
11	Commercial																
12	SPVs and Specliased lending																
13	Equity Investments																
14	Others																
	<b>TOTAL</b>																

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 (Name, Surname/ Position)      (Signature)      (Date)

**Instructions** on Annex 1.10. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of the **Credit Risk Weighted Assets- Balance Sheet exposures Report**.

**Credit Risk Weighted Assets- Balance Sheet exposures** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

**Credit Risk Mitigation (CRM) Techniques** used by the Bank must comply with BBR and the AIFC Banking Prudential Guideline, No. AFSA–L–GB-2019-0001 of 2019 (BPG).

Annex. 1.11. to the Manual for Preparation of Returns for Banking Business  
Firms

**Breakdown of total Exposures by Risk Weights Report of**

\_\_\_\_\_ (Bank name, Subsidiary of \_\_\_\_\_)

on the date \_\_\_\_\_ (Reporting period, date)

Line Number		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>														
1	Sovereigns, Central governments or central banks														
2	Public Sector Enterprises														
3	Multilateral developments banks														
4	Banks														
5	Securities and Investment entities														
6	Corporates														
7	SMEs & Regulatory Retail														
8	Securitisation exposures														
9	<b>Claims secured on Mortgages (total of items 9 and 10)</b>														
10	Residential														
11	Commercial														
12	SPVs and Specialised lending														
13	Equity Investments														
14	Others														
	<b>TOTAL</b>														

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ dd/mm/yyyy  
(Name, Surname/ Position) (Signature) (Date)

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ dd/mm/yyyy  
(Name, Surname/ Position) (Signature) (Date)

**Instructions** on Annex 1.11. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of the **Breakdown of total Exposures by Risk Weights Report**.

**Breakdown of total Exposures by Risk Weights** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

At the **Breakdown of total Exposures by Risk Weights** Report, Assets should be classified according to the classes in the table by risk weights.

**Market risks Risk Weighted Averages – Standardised approach Report of**

(Bank name, Subsidiary of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

<b>CAPITAL ADEQUACY</b>							
<b>Period</b>							
(All amounts rounded to nearest USD '000)							
<b>Market risk RWAs - Standardised approach</b>							
<b>Interest-bearing instruments risk</b>	<b>Line no.</b>	<b>Position</b>	<b>Risk Factor</b>		<b>Required Capital</b>		
		<b>A</b>	<b>B</b>	<b>C</b>			
<b>Specific risk (total of lines 2 to 4, 8, 12 to 16, and 20 to 23)</b>	1						
	2		0,00%				
Other sovereign exposure rated AAA to AA-	3		0,00%				
Other sovereign exposure rated A+ to A- (total of lines 5 to 7)	4						
Up to 6 months	5		0,25%				
More than 6 months but less than or equal to 24 months	6		1,00%				
More than 24 months	7		1,60%				
Other sovereign exposure rated BBB+ to BBB- (total of lines 9 to 11)	8						
Up to 6 months	9		0,25%				
More than 6 months but less than or equal to 24 months	10		1,00%				
More than 24 months	11		1,60%				
Other sovereign exposure rated BB+ to BB-	12		8,00%				
Other sovereign exposure rated B+ to B-	13		8,00%				
Other sovereign exposure rated below B-	14		12,00%				
Unrated sovereign exposure	15		8,00%				
Qualifying instruments (total of lines 17 to 19)	16						
Up to 6 months	17		0,25%				
More than 6 months but less than or equal to 24 months	18		1,00%				
More than 24 months	19		1,60%				
Other exposures rated BB+ to BB-	20		8,00%				
Other exposure rated B+ to B-	21		12,00%				
Other exposure rated below B-	22		12,00%				
Unrated non-sovereign exposure	23		8,00%				
		<b>Physical position</b>		<b>Derivatives</b>	<b>Net Position</b>	<b>Risk Factor</b>	<b>Required capital</b>

		Long	Short	Long	Short			
		A	B	C	D	E	F	G
<b>General risk (total of lines 25 to 37)</b>	24							
Residual maturity:								
< 1 month	25						0,00%	
1 - 3 months	26						0,20%	
> 3 months - 6 months	27						0,40%	
> 6 months - 1 year	28						0,70%	
> 1 year - 2 years	29						1,25%	
> 2 years - 3 years	30						1,75%	
> 3 years - 4 years	31						2,25%	
> 4 years - 5 years	32						2,75%	
> 5 years - 7 years	33						3,25%	
> 7 years - 10 years	34						3,75%	
> 10 years - 15 years	35						4,50%	
> 15 years - 20 years	36						5,25%	
> 20 years	37						6,00%	
<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							

Equity and equity indices risk	Line no.	Foreign positions		Positions	Risk Factor	Required capital
		Long	Short			
		A	B			
<b>Equity</b>						
Specific risk (gross equity positions) (total of lines 42 and 43)	41					
Unlisted	42					12,00%
Listed	43					8,00%
General risk (net equity positions)	44					8,00%
<b>Equity Indices</b>						
General risk (net equity positions)	45					8,00%
Equity index add-on (net position) (total of lines 47 and 48)	46					
Diversified indices	47					2,00%
Other indices	48					4,00%
<b>Capital requirement: Total specific equity risk and equity index add-on (total of lines 41 and 46)</b>	49					
<b>Capital requirement: Total general risk (total of lines 44 and 45)</b>	50					
<b>Capital requirement: Total equity risk (total of lines 49 and 50)</b>	51					



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

	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>Commodities risk (excl. Gold) (simplified approach)</b>									
<b>Total commodity positions (excl. Gold) (total of lines 65 to 69)</b>	64								
Precious metals (excl. Gold)	65								
Base metals	66								
Minerals	67								
Agricultural products	68								
Other	69								
<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

	Line no.	Interest rates	Equities	Foreign exchange	Commodities	Total
		A	B	C	D	E
<b>Options risk</b>						
<b>Simplified approach : Positions</b>						
Purchased put & long underlying	73					
Purchased call & short underlying	74					
Purchased put	75					

Purchased call	76					
<b>Capital requirement - Simplified Approach</b>	77					
<b>Delta-plus approach</b>						
Gamma impact	78					
Vega impact	79					
<b>Capital requirement - Delta-plus Approach</b>	80					
<b>Total Capital Requirement</b>	81					

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

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 (Name, Surname/ Position)      (Signature)      (Date)

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 (Name, Surname/ Position)      (Signature)      (Date)

**Instructions** on Annex 1.12. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Market risks Risk Weighted Averages by Standardised approach report**.

**Market risks Risk Weighted Average by Standardised approach** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

Line 1. **Specific risk** – is the total of line 3. Other Sovereign exposure rated AAA to AA-, line 4. Other sovereign exposure rated A+ to A- detailed on risk factors of residual maturity, line 8. Other sovereign exposure rated BBB+ to BBB- detailed on risk factors of maturity periods, 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 detailed on risk factors of maturity periods, 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. Other exposure rated below B-.

Line 40. **Capital requirement: Total interest-bearing instruments risk** – is the total of **Required capital** of the line 1. Specific risk, line 24. General risk, line 38. Vertical disallowances and line 39. Horizontal disallowances.

Line 24. **General risk Required capital** – is the total of the net position of interest- bearing instruments detailed by residual maturity by their Risk factors of each maturity.

Line 41. **Specific risk (gross equity positions) Required capital** – is the total of absolute value of line 42. Unlisted and line 43. Listed Equities position weighted by risk factors.

Line 44. **General risk (net equity positions) Required capital of Equities**– is the absolute value of general risk Equities position weighted by risk factors

Line 46. **Equity index add-on (net position)** – is the total of absolute values of equity indices weighted by risk factors of line 47. Diversified indices and line 48. Other indices.

Line 45. **General risk (net equity positions) Required capital of Equity indices** – is the absolute value of general risk Equities position weighted by risk factors

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

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

Line 51. **Capital requirement: Total equity risk** – is absolute value of sum of line 49. Capital requirement: Total specific equity risk and equity index add-on and line 50. Capital requirement: Total general risk

Line 63. **Total capital requirement** – is the line 62. Total net open position multiplied by 8%

Line 72. **Total capital requirement** – is the total of line 70. Net positions subject to capital requirement' total value multiplied by 15% and line 71. Gross positions subject to capital requirements' total value multiplied by 3%.

Line 77. **Capital requirement - Simplified Approach** – is the total of Interest rates, Equities, Foreign exchanges and Commodities by lines 73-76.

Line 80. **Capital requirement - Delta-plus Approach** - is the total of Interest rates, Equities, Foreign exchanges and Commodities by lines 78-79.

Line 81. **Total Capital Requirement** – is the total of total values of line 77. Capital requirement-Simplified approach and line 80. Capital requirement-Delta-plus approach.

**Total market risk weighted exposure under the standardised approach** - is the total minimum capital required for market risk (sum of Total Capital requirements (Capital charges) of Interest rate risk, Equity and Equity Indices risks, Foreign exchange and Gold risks, Commodities risks (excl. Gold) and Options risks) multiplied by multiplier 12,5.

**Operational risks – Basic indicator approach (Operational risks Risk weighted averages)**

Report of \_\_\_\_\_

(Bank name, Subsidiary of \_\_\_\_\_)

on the date \_\_\_\_\_ (Reporting period, date)

<b>CAPITAL ADEQUACY</b>					
<b>Period</b>					
(All amounts rounded to nearest USD '000)					
<b>OPERATIONAL RISK - BASIC INDICATOR APPROACH</b>	<b>Line no.</b>	<b>Financial Year - 1</b>	<b>Financial Year - 2</b>	<b>Financial Year - 3</b>	<b>Average GI</b>
<b>Operational Risk RWAs</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>Details of Gross Income (GI)</b>					
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 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**

1. 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.

2. 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, Surname/ Position)	_____ (Signature)	dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	dd/mm/yyyy (Date)

**Instructions** on Annex 1.13. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of the **Operational risk – Basic indicator approach (Operational risks Risk weighted averages) report**.

**Operational risk – Basic indicator approach (Operational risks Risk weighted averages)** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

**Operational risks Report** should be reported according to the Gross Incomes of previous 3 years. 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.

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.

### Concentration Risk Summary Report of

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

<b>FORM 70: Concentration Risk Summary</b>	
<b>Part I - Capital Resources</b>	
10% of the Authorised Firms Total Capital	
25% of the Authorised Firms Total Capital	
50% of the Authorised Firms Total Capital	
100% of the Authorised Firms Total Capital	
800% of the Authorised Firms Total Capital	
Parental Guarantees	
Sum of <b>Connected</b> Counterparty Exposures	
Sum of all <b>Large Exposures</b> post applying exemptions and deductions	

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.14. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Concentration risk summary**.

**Concentration Risk Summary** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

10%, 25%, 50%, 100%, 800% of the Authorised Firms Total Capital – should be noted the volume of Authorised Firms Total Capital by given multiplier.

**Concept** of connected parties is provided in BBR.

**Large Exposures** policies are provided in BBR.

Annex. 1.15. to the Manual for Preparation of Returns for Banking  
Business Firms

**Report on Large Exposures of**

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

	Counterparty	Exposure (Gross)	% of Total Capital prior to applying exemptions and deductions	Amount of Exempt Exposure and Deductions	Exposure post applying deductions and exemptions	% of Total Capital post applying exemptions and deductions
<b>FORM 71: Large Exposures</b>						
<b>Twenty Largest Exposures</b>						
<b>Counterparty</b> (principal counterparty for a group of closely related or connected counterparties)						
Large Exposure 1						
Large Exposure 2						
Large Exposure 3						
Large Exposure 4						
Large Exposure 5						
Large Exposure 6						
Large Exposure 7						
Large Exposure 8						
Large Exposure 9						
Large Exposure 10						
Large Exposure 11						
Large Exposure 12						
Large Exposure 13						
Large Exposure 14						
Large Exposure 15						
Large Exposure 16						
Large Exposure 17						
Large Exposure 18						
Large Exposure 19						
Large Exposure 20						

_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.15. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Large Exposures report**.

**Report on Large Exposures** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

**This reporting template** is for analysis of **20 largest exposures** of the Bank counterparties (principal counterparty for a group of closely related or connected counterparties) with outlining the counterparties, gross exposures, % of total capital prior to applying exemptions and deductions, amount of exempt exposure and deductions, exposure post applying deductions and exemptions, % of total capital post applying exemptions and deductions.





**Liquidity Schedule – Maturity Mismatch Report of**

(Bank name, Subsidiary of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

	Mark to market	Discount mark to market	Overdue	Demand (incl. next	8 days & under (excl. next day)	Over 8 days to 1 month	Over 1 month to 3 months	Over 3 months to 6 months	Total from cash basis	Over 6 mn to 1 yr	Over 1 yr to 3 yrs	Over 3 yrs to 5 yrs	Total maturity
<b>FORM 80:Liquidity Schedule - Maturity Mismatch</b>													
<b>Inflows</b>													
<b>Highly Liquid / Marketable Assets</b>													
Cash & Central Bank Balances													
Govt Securities (Sovereign) and Treasuries													
Highly liquid equities													
Highly liquid corporate debt and Commercial paper													
<b>Total</b>													
<b>Inflow on a Cashflow Basis</b>													
Non-marketable securities													
Inter-bank													
Intergroup / related													
Corporate													
Govt / public sector													
Repos / reverse repos													
Forward foreign exchange													
Forward sales and purchases													
Swaps & Forward Rate Agreements													
Commodities													

Trade related letters of credit																				
Fees																				
Other funding sources																				
<b>Total Inflows</b>																				
<b>Total Inflows on Cashflow Basis</b>																				
<b>Total Outflows on a Cashflow Basis</b>																				
Non-marketable securities																				
Inter-bank																				
Intergroup / related																				
Corporate																				
Govt / public sector																				
Repos / reverse repos																				
Forward foreign exchange																				
Forward sales and purchases																				
Swaps & FRAs																				
Commodities																				
Trade related letters of credit																				
Dividends																				
Other outflows																				
Other Off-Balance Sheet																				
<b>Total Outflows</b>																				

\_\_\_\_\_/\_\_\_\_\_  
*(Name, Surname/ Position)*                      *(Signature)*                      dd/mm/yyyy  
*(Date)*

\_\_\_\_\_/\_\_\_\_\_  
*(Name, Surname/ Position)*                      *(Signature)*                      dd/mm/yyyy  
*(Date)*

**Instructions** on Annex 1.17. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Liquidity Schedule and Maturity Mismatch report**.

**Liquidity Schedule and Maturity Mismatch** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

AIFC Participants doing business in the AIFC as Branch of a Bank may report on a solo level or consolidated level if such direction is provided by the AFSA.

**Liquidity Schedule – Maturity Mismatch Report of**

(Bank name, Subsidiary \_\_\_\_\_)

on the date \_\_\_\_\_ (Reporting period, date)

FORM 81:Liquidity Schedule - Maturity Mismatch			
		S - 8 Days	S - 1 Month
<b>Calculation of Liquidity Mismatches</b>			
<b>Type of Business</b>			
1	Total discounted marketable assets		
2	Total standard inflows		
3	Total standard outflows		
4	Total relevant deposits		
5	<b>Mismatch as a % of total deposits</b>		

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.18. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of the **Liquidity Schedule – Maturity Mismatch Report**.

**Liquidity Schedule – Maturity Mismatch** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

AIFC Participants doing business in the AIFC as Branch of a Bank may report on a solo level or consolidated level if such direction is provided by the AFSA.

Line 5. **Mismatch as a % of total deposits** – is counted by formula:

**Line 5. =  $\frac{\text{Line 1.} + \text{Line 2.} - \text{line 3.}}{\text{Line 4.}}$**

### Liquid Coverage Ratio Report of

(Bank name, Subsidiary of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

		Total Amount US\$(000)	Factor/ Max	Weighted Amounts US\$(000)
	<b>Form 90 - Liquidity Coverage Ratio</b>			
<b>Line No</b>	<b>Stock of High-Quality Liquid Assets</b>			
	<b>A. Level 1 Assets</b>			
1	Coins and bank notes		100,00	
2	Qualifying central bank reserves		100,00	
3	Qualifying marketable securities (sovereigns, CB, PSEs, MDBs)		100,00	
4	Domestic sovereign or CB debt (non-0% risk-weighted)		100,00	
5	Total stock of Level 1 Assets			
6	Adjustments to stock of Level 1 Assets (+/-)			
7	Adjusted amount of Level 1 Assets			
8	<b>B. Level 2 Assets (Maximum 40% of HQLA):</b>			
9	<b>B1. Level 2A Assets</b>			
10	Sovereign, CB, MDBs, PSEs (20% risk weighting)		85,00	
11	Qualifying corporate debt securities rated AA- or higher		85,00	
12	Qualifying covered bonds rated AA- or higher		85,00	
13	Total stock of Level 2A Assets			
14	Adjustments to stock of Level 2A Assets (+/-)			
15	Adjusted amount of Level 2A Assets			
16	<b>B2. Level 2B Assets (Maximum 15% of HQLA)</b>			
17	Qualifying RMBS		75,00	
18	Corporate debt securities rated A+ to BBB-		50,00	
19	Qualifying common equity shares		50,00	
20	Total stock of Level 2B Assets			
21	Adjustments to stock of Level 2B Assets (+/-)			
22	Adjusted amount of Level 2B Assets			
23	Less: Adjustment to stock of HQLA due to cap on Level 2B Assets			
24	Less: Adjustment to stock of HQLA due to cap on Level 2 Assets			
25	<b>Total Value of stock of Highly-Quality Liquid Assets:</b>			
	<b>Cash Outflows</b>			
26	<b>A. Retail Deposits:</b>			
27	Demand deposit and qualifying term deposits with residual maturity or notice period within 30 days			
28	Stable Deposits		5,00	
29	Retail - Less stable deposits		10,00	
30	Retail - Term deposits (residual maturity > 30 days, no withdraw)		0,00	
31	<b>B. Unsecured Wholesale Funding:</b>			
	<i>Funding from:</i>			

32	Small business customers - Stable deposits		5,00	
33	Small business customers - Less stable deposits		10,00	
34	Small bus. cust. - Term dep. (residual maturity > 30 days, no withdraw)		0,00	
35	Operational deposits		25,00	
36	Operational deposits covered by a deposit protection scheme		5,00	
37	Cooperative banks in an institutional network		25,00	
38	Non-financial corporates, sovereigns, CB, MDBs & PSEs		40,00	
39	Non-financial corp., sov., CB, MDBs & PSEs with deposit protection		20,00	
40	Other legal entity customers		100,00	
41	<b>C. Secured Funding:</b>			
42	SFTs backed by Level 1 assets or with CBs		0,00	
43	Secured funding transactions backed by Level 2A assets		15,00	
44	SFTs backed by non-Level 1 or non-Level 2A assets		25,00	
45	Backed by RMBS eligible for inclusion in Level 2B		25,00	
46	Backed by other Level 2B assets		50,00	
47	All other secured funding transactions		100,00	
48	<b>D. Additional Requirements:</b>			
49	Derivatives cash outflows		100,00	
50	Liquidity needs: financing transactions, derivatives & other contracts		100,00	
51	Valuation changes on non-Level 1 posted collat. securing derivatives		20,00	
52	Excess collateral - derivative transactions that could be called		100,00	
53	Liquidity needs - collateral due on derivatives transactions		100,00	
54	Increased liquidity - derivative transactions		100,00	
55	Market valuation changes on derivatives transactions		100,00	
56	<i>ABCP, SIVs, Conduits, etc:</i>			
57	Loss of funding on ABS, covered bonds & other struct. Finan. instruments		100,00	
58	Loss of funding on ABCP, SIVs, SPVs, etc		100,00	
59	<i>Undrawn committed credit and liquidity facilities:</i>			
60	Credit and Liquidity Facilities: Retail and SME clients		5,00	
61	Credit Facil.: Non-financial corporates, sovereigns, CBs, PSEs, MDBs		10,00	
62	Liquidity Facil.: Non-financial corporates, sovereigns, CBs, PSEs, MDBs		30,00	
63	Credit & Liquidity Facil.: Banks subject to prudential supervision		40,00	
64	Credit Facilitites: Other financial institutions		40,00	
65	Liquidity Facilitites: Other financial institutions		100,00	
66	Credit and Liquidity Facilities: Other legal entity customers		100,00	
67	Other contractual obligations to financial institutions		100,00	
68	Other contractual obligations - retail & non-financial corp.		100,00	
69	<b>Other contingent funding obligations</b>			
70	Non-contr. obligations - 3 liquidity draws JV or minority investments		100,00	
71	Trade finance-related obligations (including L/C & guarantees)		5,00	
72	Unconditionally revocable "uncommitted" credit & liquidity facilities		0,00	
73	Guarantees & L/C unrelated to trade finance obligations		10,00	
74	<b>Non-contractual obligations</b>			
75	Debt-buy back requests (incl related conduits)		100,00	
76	Structured products		100,00	
77	Managed funds		100,00	
78	Other non-contractual obligations		100,00	
79	Outstanding debt securities with remaining maturity > 30 days		100,00	
80	Non contractual obligations - short positions covered by collateral		50,00	

81	Other contractual cash outflows		100,00	
82	<b>Total Cash Outflows</b>			
83				
84	<b>Cash Inflows</b>			
85	<i>Secured lending (incl. reverse repos and securities borrowing), with the following as collateral:</i>			
86	Level 1 assets		0,00	
87	Level 2A Assets		15,00	
88	Level 2B Assets - eligible RMBS		25,00	
89	Level 2B Assets - Other assets		50,00	
90	Margin lending backed by all other collateral		50,00	
91	All other assets		100,00	
92	Credit or liquidity facilities provided to the reporting Bank		0,00	
93	Operational deposits held at other financial institutions		0,00	
94	<i>Other inflows by counterparty</i>			
95	Amounts receivable from retail counterparties		50,00	
96	Amounts receivable from non-financial wholesale counterparties		50,00	
97	Amounts receivable from financial institutions		100,00	
98	Net derivative receivables		100,00	
99	Other contractual cash inflows		100,00	
100	<b>Total Cash Inflows</b>			
101	<b>Total Net Cash Outflows</b>			
102				
103	<b>Liquidity Coverage Ratio (LCR)</b>			

\_\_\_\_\_/\_\_\_\_\_  
 (Name, Surname/ Position)                      (Signature)                      dd/mm/yyyy  
 (Date)

\_\_\_\_\_/\_\_\_\_\_  
 (Name, Surname/ Position)                      (Signature)                      dd/mm/yyyy  
 (Date)

**Instructions** on Annex 1.19. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **the Liquidity coverage ratio report**.

**Report on Liquidity coverage ratio** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

AIFC Participants doing business in the AIFC as Branch of a Bank may report on a solo level or consolidated level if such direction is provided by the AFSA.

Line 103. **Liquidity Coverage Ratio** – is ratio of line 25. Weighted Total Value of stock of Highly-Quality Liquid Assets and line 101. Weighted Total Net Cash Outflows.

Line 25. **Weighted Total Value of stock of Highly-Quality Liquid Assets** – is difference from line 22. Weighted Adjusted amount of Level 2B Assets of line 23. Weighted Adjustment to stock of HQLA due to cap on Level 2B Assets and line 24. Weighted Adjustment to stock of HQLA due to cap on Level 2 Assets.

Line 22. **Weighted Adjusted amount of Level 2B Assets** – is the total of line 20. Weighted Total stock of Level 2B Assets and line 21. Weighted Adjustments to stock of Level 2B Assets (+/-).

Line 20. **Weighted Total stock of Level 2B Assets** – is the total of line 17. Weighted Qualifying RMBS, line 18. Corporate debt securities rated A+ to BBB- and line 19. Weighted Qualifying common equity shares.

Line 15. **Weighted Adjusted amount of Level 2A Assets** – is the total of line 13. Weighted Total stock of Level 2A Assets and line 14. Weighted Adjustments to stock of Level 2A Assets (+/-).

Line 13. **Weighted Total stock of Level 2A Assets** – is the total of line 10. Weighted Sovereign, CB, MDBs, PSEs (20% risk weighting), line 11. Weighted Qualifying corporate debt securities rated AA- or higher and line 12. Weighted Qualifying covered bonds rated AA- or higher.

Line 7. **Weighted Adjusted amount of Level 1 Assets** – is the total of line 5. Weighted Total stock of Level 1 Assets and line 6. Weighted Adjustments to stock of Level 1 Assets (+/-).

Line 5. **Weighted Total stock of Level 1 Assets** – is the total of line 1. Weighted Coins and bank notes, line 2. Weighted Qualifying central bank reserves, line 3. Weighted Qualifying marketable securities (sovereigns, CB, PSEs, MDBs) and line 4. Weighted Domestic sovereign or CB debt (non-0% risk-weighted).

Line 101. **Weighted Total Net Cash Outflows** – is the difference of line 82. Weighted Total Cash Outflow and line 100. Weighted Total Cash Inflows.

Line 100. **Weighted Total Cash Inflows** – include line 86. Weighted Level 1 assets, line 87. Weighted Level 2A Assets, line 88. Weighted Level 2B Assets - eligible RMBS, line 89. Weighted Level 2B Assets - Other assets, line 90. Weighted Margin lending backed by all other collateral, line 91. Weighted All other assets, line 92. Weighted Credit or liquidity facilities provided to the reporting Bank, line 93. Weighted Operational deposits held at other financial institutions, line 94. Weighted Other inflows by counterparty, line 95. Weighted Amounts receivable from retail counterparties, line 96. Weighted Amounts receivable from non-financial wholesale counterparties, line 97. Weighted Amounts receivable from financial institutions, line 98. Weighted Net derivative receivables and line 99. Weighted Other contractual cash inflows.

Line 82. **Weighted Total Cash Outflow** – is the total of line 26. Weighted Retail Deposits, line 31. Weighted Unsecured Wholesale Funding, line 41. Weighted Secured Funding, line 48. Weighted Additional Requirements, line 69. Weighted Other contingent funding obligations and line 74. Weighted Non- contractual obligations.





**Instructions** on Annex 1.20. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **Details of stressed/ problem credits**.

**Report on Details of stressed/ problem credits** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

Details of stressed/ problems credits (amount of exposures, number of exposures and provisions applied) should be provided by credit risk exposures categories and overdue periods.

**Report on Movement in provisions for impairment of**

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

Line No	Form 101	Specific Provision	General Provision	Total Provision
	<b>Movement in provisions for impairment</b>			
1	Opening Balance			
2	Charge from profit and loss			
3	(-) Write-Offs during the period			
4	(-) Recoveries during the period			
5	Other changes			
6	<b>Closing balance</b>			

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.21. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **Movement in provisions for impairment**.

**Report on Movement in provisions for impairment** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

Line 6. Closing Balance – is to be calculated as **sum** of line 1. Opening balance, line 2. Charge from profit and loss, line 5. Other changes by **extracting** line 3. (-) Write-Offs during the period and line 4. (-) Recoveries during the period.



### Report on Restructured Credits of

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

Line No		Exposure Type				Prior to Restructuring			Post Restructuring	
		Counterparty	Category of Exposure	Product Type	Geography Distribution	Amount	Tenure	YTM	Amount	Tenure
	<b>FORM 103: Restructured Credits</b>									
1	Item 1									
2	Item 2									
3	Item 3									
4	Item 4									
5	Item 5									
6	Item 6									
7	Item 7									
8	Item 8									
9	Item 9									
10	Item 10									
11	Item 11									
12	<b>Total</b>									

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.23. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **Restructured credits in portfolio of the Bank.**

**Report on Restructured Credits** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC.**

The Bank should provide an information on restructured credits by exposure type, tenure, yield to maturity and number of restructures of credit prior and post restructuring.

### Report on Funding Mix of

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

		Deposits - Outstanding amount at the end of Period	Deposits - Net flow during the Period	Other - Outstanding Amount at the end of Period	Other - Net Flow during the period
<b>Line No</b>	<b>FORM 110: Funding Mix</b>				
	<b>By Type of Funding Provider</b>				
1	Individual depositors - Retail & Professional				
2	Family Offices				
3	Corporates				
4	Small and Medium Enterprises				
5	Investment Entities including Funds				
6	Sovereign, sub-Sovereign and PSEs				
7	Non-Bank Financial Institutions & Investment Cos				
8	Related Parties & Group entities				
9	Others				
10	<b>Total</b>				

\_\_\_\_\_ / \_\_\_\_\_      \_\_\_\_\_      dd/mm/yyyy  
 (Name, Surname/ Position)      (Signature)      (Date)

\_\_\_\_\_ / \_\_\_\_\_      \_\_\_\_\_      dd/mm/yyyy  
 (Name, Surname/ Position)      (Signature)      (Date)

**Instructions** on Annex 1.24. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **Funding mix of the Bank**.

**Report on Funding Mix** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

The Bank should provide an information on funding mix by type of funding providers by deposits and other types- outstanding amount at the end of period and net flow during the period.

Line 10. **Total** – is the total of lines 1-9 types of **funding providers** (Individual depositors – retail and Professional, Family officers, Corporates, Small and medium enterprises, Investment entities including funds, Sovereign, sub-sovereign and PSEs, Non-bank financial institutions and Investment Companies, Related parties and group entities and Other type of funding providers) deposits and other funding types- outstanding amount at the end of period and net flow during the period.

### Funding Concentration – Counterparties of

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

	Form 101	Counterparty Name	0 <= 1 month	>1 <= 3 months	>3 <= 6 months	>6 <= 12 months	>1 year	Total
	<b>Funding Concentration - Counterparty</b>							
<b>Line No</b>								
	Counterparty (>1% of Total Liabilities)							
1								
2								
...								

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.25. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **Funding concentration on counterparties of the Bank.**

**Report on Funding concentration – counterparties** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC.**

The Bank should provide the AFSA with an information on funding concentration by counterparties exceeding 1% of the bank's total liabilities.

### Funding Concentration – Product of

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)

on the date \_\_\_\_\_ (Reporting period, date)

	Form 102	Product Name	0 <= 1 month	>1 <= 3 months	>3 <= 6 months	>6 <= 12 months	>1 year	Total
	<b>Funding Concentration - Product</b>							
<b>Line No</b>								
	Product (>1% of Total Liabilities)							
1								
2								
...								

_____ / _____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____ / _____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.26. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **Funding concentration by products of the Bank**.

**Report on Funding concentration – Product** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

The Bank should provide the AFSA with an information on funding concentration by products exceeding 1% of the Bank’s total liabilities.



### Funding Concentration – Currency of

(Bank name, Subsidiary of/ Branch of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

	Form 103	Currency Name	0 <= 1 month	>1 <= 3 months	>3 <= 6 months	>6 <= 12 months	>1 year	Total
	<b>Funding Concentration - Currency</b>							
<b>Line No</b>								
	Currency (>5% of Total Liabilities)							
1								
2								
...								

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.27. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **Funding concentration by currency type of the Bank**.

**Report on Funding concentration – Currency** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

The Bank should provide the AFSA with an information on funding concentration by currency types exceeding 5% of the Bank’s total liabilities.

Annex. 1.28. to the Manual for Preparation of Returns for Banking Business  
Firms

**Leverage Ratio Report of**

(Bank name, Subsidiary of \_\_\_\_\_)  
on the date \_\_\_\_\_ (Reporting period, date)

Line No	Form 120 - Leverage Ratio	Reporting Quarter		
		Month 1	Month 2	Month 3
	<b>ON-BALANCE SHEET EXPOSURES</b>			
1	On-balance sheet items (exclude derivatives and SFTs, include collateral)			
2	Assets deducted in determining Basel III Tier 1 capital)			
3	<b>Total on-balance sheet exposures</b>			
4				
5	<b>DERIVATIVE EXPOSURES</b>			
6	Replacement cost associated with all Derivative transactions			
7	Add-on amount for PFE associated with all derivative transactions			
8	Gross up for derivatives collateral provided where deducted from the balance sheet assets pursuant to the accounting framework			
9	Deductions of receivables assets from cash variation margin provided in derivatives transactions			
10	Exempted CCP leg of client-cleared trade exposures			
11	Adjusted effective notional amount of written credit derivatives			
12	Adjusted effective notional offsets and add-on deductions for written credit derivatives			
13	<b>Total derivative exposures</b>			
14				
15	<b>SECURITIES FINANCING TRANSACTION EXPOSURES</b>			
16	SFT counterparty exposure (with no recognition of accounting netting) after adjusting for sale accounting transactions			
17	Netted amounts of cash payables and cash receivables of gross SFT assets			
18	CCR exposure for SFT transactions			
19	Agent transaction exposures			
20	<b>Total securities financing transaction exposures</b>			
21				
22	<b>OTHER OFF BALANCE SHEET EXPOSURES</b>			
23	Off-balance sheet exposures at gross notional amount			
24	(adjustments for conversion to credit equivalent amounts)			
25	<b>Other off-balance sheet exposures - Total</b>			
26				
27	<b>CAPITAL AND TOTAL EXPOSURES</b>			
28	Tier 1 capital (end of reporting period value)			
29	Total Exposures (end of reporting period value)			
30	<b>LEVERAGE RATIO</b>			
31	<b>End of period leverage ratio (end of reporting period value)</b>			
32	<b>Basel III leverage ratio (avg of the monthly leverage ratios over the quarter)</b>			

\_\_\_\_\_ / \_\_\_\_\_      \_\_\_\_\_      dd/mm/yyyy  
 (Name, Surname/ Position)      (Signature)      (Date)  
 \_\_\_\_\_ / \_\_\_\_\_      \_\_\_\_\_      dd/mm/yyyy  
 (Name, Surname/ Position)      (Signature)      (Date)

**Instructions** on Annex 1.28. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template of **Leverage ratio of the Bank**.

**Leverage Ratio Report** of the bank should be recorded and reported in compliance with the **International Financial Reporting Standards** and **requirements of the AIFC**.

This Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

Line 3. **Total on- balance sheet exposures** – is the sum of line 1. On- balance sheet items (exclude derivatives and SFTs, include collateral) and line 2. Assets deducted in determining Basel III Tier 1 capital.

Line 13. **Total derivative exposures** – is the total of line 6. Replacement cost associated with all Derivative transactions, line 7. Add-on amount for PFE associated with all derivative transactions, line 8. Gross up for derivatives collateral provided where deducted from the balance sheet assets pursuant to the accounting framework, line 9. Deductions of receivables assets from cash variation margin provided in derivatives transactions, line 10. Exempted CCP leg of client-cleared trade exposures, line 11. Adjusted effective notional amount of written credit derivatives and line 12. Adjusted effective notional offsets and add-on deductions for written credit derivatives.

Line 20. **Total securities financing transaction exposures** – line 16. SFT counterparty exposure (with no recognition of accounting netting) after adjusting for sale accounting transactions, line 17. Netted amounts of cash payables and cash receivables of gross SFT assets, line 18. CCR exposure for SFT transactions and line 19. Agent transaction exposures.

Line 25. **Other off-balance sheet exposures - Total** – is the total of line 23. Off-balance sheet exposures at gross notional amount and line 24. (adjustments for conversion to credit equivalent amounts).

Line 29. **Total Exposures (end of reporting period value)** – is the total of line 3. Total on-balance sheet exposures, line 13. Total derivative exposures, line 20. Total securities financing transaction exposures and line 25. Other off-balance sheet exposures – Total.

Line 31. **End of period leverage ratio (end of reporting period value)** – is ratio of line 28. Tier 1 capital (end of reporting period value) and line 29. Total Exposures (end of reporting period value).

Line 32. **Basel III leverage ratio (avg of the monthly leverage ratios over the quarter)** – is average of the end of reporting period and 2 prior periods leverage ratios.

**Information on Controllers of**

\_\_\_\_\_ (Bank name)

on the date \_\_\_\_\_ (Reporting period, date)

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

_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)
_____/_____ (Name, Surname/ Position)	_____ (Signature)	_____ dd/mm/yyyy (Date)

**Instructions** on Annex 1.29. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template for **Information on Controllers** of a Bank.

This Template is **not applicable** for the AIFC Participants doing business in the AIFC as Branch of a Bank.

The purpose of this Template is to provide the AFSA with information on Authorized Firm's controllers structure, share in percentage and thousands of USD, residency and is shareholder business entity or individual.

### Calculation of Net Stable Funding Ratio

\_\_\_\_\_ (Bank name)  
on the date \_\_\_\_\_ (Reporting period, date)

Line No	Item	Exposure	Factor	Exposure after Factor
<b>1</b>	<b>Available Stable Funding (ASF), Total</b>			
<b>2</b>	<b>Category 1 Liabilities (Total)</b>		<b>100%</b>	
2.1.	Total amount of the Bank's regulatory capital (as set out BBR Chapter 3), excluding any Tier 2 instrument with residual maturity of less than 1 year, before the application of capital deductions		100%	
2.2.	Any other capital instrument that has an effective residual maturity of 1 year or more (except any instrument with an explicit or embedded option that, if exercised, would reduce the expected maturity to less than 1 year)		100%	
2.3.	The total amount of secured and unsecured borrowings and liabilities (including term deposits) with effective residual maturities of 1 year or more  For (2.3) above, cash flows falling within the 1-year horizon but arising from liabilities with final maturity of more than 1 year do not qualify for the 100% ASF factor.		100%	
<b>3</b>	<b>Category 2 Liabilities (Total)</b>		<b>95%</b>	
3.1.	Stable deposits (as defined in Section H of this Chapter 9 of BPG), with residual maturities of less than 1 year provided by retail and smallbusiness customers		95%	
<b>4</b>	<b>Category 3 Liabilities (Total)</b>		<b>90%</b>	
4.1.	Less stable deposits (as defined in Section D of this Chapter 9 of BPG) with residual maturities of less than 1 year provided by retail and small-business customers		90%	
<b>5</b>	<b>Category 4 Liabilities (Total)</b>		<b>50%</b>	
5.1.	Funding (secured and unsecured) with residual maturity of less than 1 year, from corporate customers that are not financial institutions		50%	
5.2.	Operational deposits (as defined in Section D of this Chapter 9 of BPG)		50%	
5.3.	Funding with residual maturity of less than 1 year from sovereigns, public sector entities, MDBs and national development banks		50%	

5.4.	Other funding (secured or unsecured) not falling within the previous paragraphs (a) to (c), with residual maturity of between 6 months and 1 year, including funding from central banks and financial institutions		50%	
<b>6</b>	<b>Category 5 Liabilities (Total)</b>		<b>0%</b>	
6.1.	Capital not included in Category 1 for this calculation		0%	
6.2.	Liabilities not included in Category 1 to 4 for this calculation		0%	
6.3.	Other liabilities without a stated maturity, except that listed 6.3.1., 6.3.2.		0%	
6.3.1.	A deferred tax liability must be categorised according to the nearest possible date on which it could be realised		0%	
6.3.2.	Minority interest must be treated according to the term of the instrument, usually in perpetuity		0%	
6.4.	NSFR derivative liabilities net of NSFR derivative assets, if NSFR derivative liabilities are greater than NSFR derivative assets. (For how to calculate NSFR derivative liabilities, please refer paragraphs 157 to 159 of this Chapter of the BPG. For how to calculate NSFR derivative assets, please refer paragraphs 167 to 169 of this Chapter of the BPG.)		0%	
6.5.	Trade-date payables arising from purchases of financial instruments, foreign currencies and commodities that:		0%	
6.5.1.	are expected to settle within the standard settlement cycle or period that is customary for the relevant exchange or type of transaction		0%	
6.5.2.	have failed to settle, but are still expected to do so		0%	
<b>7.</b>	<b>Other liabilities without a stated maturity</b>			
7.1.	Could include short positions, positions with open maturity and deferred tax liabilities. A liability referred to in paragraph 26 (c) above would receive either a 100% ASF factor if its effective maturity were 1 year or more		100%	
7.2.	Could include short positions, positions with open maturity and deferred tax liabilities. A liability referred to in paragraph 26 (c) above would receive either a 50% ASF factor if its effective maturity were between 6 months and 1 year		50%	
<b>8</b>	<b>Required Stable Funding (RSF), Total</b>			
<b>9</b>	<b>Category 1 Assets (Total)</b>		<b>0%</b>	
9.1.	Currency notes and coins immediately available to meet obligations		0%	
9.2.	Central bank reserves (including required reserves and excess reserves)		0%	
9.3.	Claims on central banks with residual maturities of less than 6 months		0%	

9.4.	Trade-date receivables arising from sales of financial instruments, foreign currencies and commodities that		0%	
9.4.1.	Expected to settle within the standard settlement cycle or period that is customary for the relevant exchange or type of transaction		0%	
9.4.2.	Failed to settle, but are still expected to do so		0%	
<b>10</b>	<b>Category 2 Assets (Total)</b>		<b>5%</b>	
10.1.	Unencumbered level 1 HQLA (except assets that receive a 0% RSF factor)		5%	
<b>11</b>	<b>Category 3 Assets (Total)</b>		<b>10%</b>	
11.1.	Unencumbered loans to financial institutions, with residual maturities of less than 6 months, that are secured against level 1 HQLA that the Bank can freely re- hypothecate during the loans' life		10%	
<b>12</b>	<b>Category 4 Assets (Total)</b>		<b>15%</b>	
12.1.	Unencumbered level 2A HQLA and unencumbered loans to financial institutions, with residual maturities of less than 6 months, that do not fall within Category 3 assets as defined in paragraph 180		15%	
<b>13.</b>	<b>Category 5 Assets (Total)</b>		<b>50%</b>	
13.1.	Unencumbered level 2B HQLA		50%	
13.2.	HQLA that are encumbered for between 6 months and 1 year		50%	
13.3.	Loans, with residual maturity of between 6 months and 1 year, to financial institutions and central banks		50%	
13.4.	Operational deposits (as defined in paragraphs 88 to 100 of the Chapter 9 of this BPG) at other financial institutions		50%	
13.5.	All other non-HQLA with residual maturity of less than 1 year, including loans to non-financial corporate clients, loans to retail customers and small business customers, and loans to sovereigns and public sector entities		50%	
<b>14</b>	<b>Category 6 Assets (Total)</b>		<b>65%</b>	
14.1.	Unencumbered residential mortgages, with residual maturity of 1 year or more, that qualify for a risk weight of 35% or lower (according to Rules in Chapter 5 of BBR)		65%	
14.2.	Other unencumbered loans (except loans to financial institutions), with residual maturity of 1 year or more, that qualify for a risk weight of 35% or lower (according to Rules in Chapter 5 of BBR)		65%	
<b>15</b>	<b>Category 7 Assets (Total)</b>		<b>85%</b>	
15.1.	Cash, securities or other assets lodged as initial margin for derivative contracts, and cash or other assets provided to contribute to the default fund of a central counterparty		85%	

15.2.	Unencumbered performing loans (except loans to financial institutions), with residual maturity of 1 year or more, that do not qualify for a risk weight of 35% or lower, under Rules in Chapter 5 of BBR		85%	
15.3.	Unencumbered securities with residual maturity of 1 year or more		85%	
15.4.	Exchange-traded equities that are not in default and do not qualify as HQLA		85%	
15.5.	Physical traded commodities, including gold		85%	
<b>16</b>	<b>Category 8 Assets (Total)</b>		<b>100%</b>	
16.1.	Assets that are encumbered for 1 year or more		100%	
16.2.	NSFR derivative assets, net of NSFR derivative liabilities, if NSFR derivative assets are greater than NSFR derivative liabilities		100%	
16.3.	All other assets not falling within categories 1 to 7 (including non- performing loans, loans to financial institutions with residual maturity of 1 year or more, non-exchange-traded equities, fixed assets, items deducted from regulatory capital, retained interest, insurance assets, subsidiary interests and defaulted securities)		100%	
16.4.	20% of derivative liabilities as calculated in accordance with this section E of BPG		100%	
	<b>NSFR, (ASF/RSF)*100, in %</b>			

_____ / _____	_____	_____
(Name, Surname/ Position)	(Signature)	dd/mm/yyyy (Date)
_____ / _____	_____	_____
(Name, Surname/ Position)	(Signature)	dd/mm/yyyy (Date)

**Instructions** on Annex 1.30. to the Manual for Preparation of Returns for Banking Business Firms are for reporting template on **Calculation of Net Stable Funding Ratio** of a Bank.

AIFC Participants Authorised to Carry on the Banking Business in the AIFC as a Branch of a Bank and Financial Groups outlined in section 152. BPG in reporting purposes may use **a consolidated level of reporting** and may use its own template that discloses Available Stable Funding, Required Stable Funding and Net Stable Funding Ratio.

Detailed instructions on calculation of the Net Stable Funding Ratio are provided in BBR and BPG.

Net stable Funding Ration is calculated as ratio of Available Stable Funding to Required Stable Funding represented in per centage.

$NSFR = (ASF/RSF)*100 = (Line\ 1/Line\ 8)*100 = (Categories\ of\ Liabilities\ outlined\ in\ Template / Categories\ of\ Assets\ outlined\ in\ Template)*100.$



Annex 2.1 to the Manual for Preparation of Returns for Authorised  
Firms Carrying out Banking Business

**Information on Other Assets Management Services**

\_\_\_\_\_ (Bank name)  
on the date \_\_\_\_\_ (Reporting period, date)

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
	<b>Custody</b>							
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							
	<b>Total</b>							
	<b>Clients Assets Held with Custodians</b>	<b>Custodian Name /</b>	<b>Number of</b>	<b>Net Asset</b>	<b>Total Amount</b>	<b>Whether</b>	<b>Country of</b>	
		<b>Third Party</b>	<b>Customers</b>	<b>Movement</b>	<b>of Assets</b>	<b>Group Entity</b>	<b>Custodian</b>	
		<b>Agent</b>				<b>Value Should</b>		
						<b>Be 1 = Yes</b>		
						<b>or 0 = No</b>		

	Custodian 1							
	Custodian 2							
	Custodian 3							
	Custodian 4							
	Custodian 5							
	Custodian 6							
	Custodian 7							
	Custodian 8							
	Custodian 9							
	Custodian 10							
	<b>Total</b>							
	<b>Providing Fund Administration</b>		<b>Number of Customers</b>	<b>Net Asset Movement</b>	<b>Total Amount of Assets</b>			
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							
	<b>Total</b>							
	<b>Acting as the Trustee of a Fund</b>		<b>Number of Customers</b>	<b>Net Asset Movement</b>	<b>Total Amount of Assets</b>			
FC110_70061	Funds registered in the AIFC							
FC110_70062	Funds registered outside the AIFC							
	<b>Total</b>							

## **Instructions on the Annex 2.1 to the Manual for Preparation of Returns for Banking Business Firms to collect data on Other Assets Management Services.**

### **Purpose**

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

The Other Asset Management Services section 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.

### **Applicability**

The Form covers AIFC Authorised Firms carrying out Banking Business 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 delegated 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.

### **Instructional Guidelines**

#### **Custody**

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

<b>Column</b>	<b>Instructional Guideline</b>
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 Authorised Firms carrying on the Regulated Activity of Providing Custody.

<b>Column</b>	<b>Instructional Guideline</b>
---------------	--------------------------------

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 (including 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 or 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.

Annex 2.2 to the Manual for Preparation of Returns for Authorised  
Firms Carrying out Banking Business

**Dealing Overview and Personnel of**

\_\_\_\_\_ (Bank name)

on the date \_\_\_\_\_ (Reporting period, date)

<b>FORM FC120: Dealing Overview and Personnel</b>		
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 2.2 to the Manual for Preparation of Returns for Authorised Firms carrying out Banking Business 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 AIFC Authorised Firms carrying out Banking Business. This Form is not designed to capture lending activities such as purchase of commercial paper and certificates of deposit.

**Applicability**

This Form is applicable to the AIFC operations of all AIFC Authorised Firms carrying out Banking Business.

**Structure**

Form FC120 is presented as a single form.

**Instructional Guidelines**

Figures are to be entered in actual and not thousands.

<b>Line Item</b>	<b>Instructional Guideline</b>
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).

Annex 2.3 to the Manual for Preparation of Returns for Authorised  
Firms Carrying out Banking Business

**Dealing Overview and Personnel of**

\_\_\_\_\_ (Bank name)

on the date \_\_\_\_\_ (Reporting period, date)

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																		

<b>FC130_2100T</b>	<b>Total</b>																		
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																		
<b>FC130_2200T</b>	<b>Total</b>																		
	<b>TOTAL</b>																		
	<b>* Equity will include stocks, equity indexes, and exchange traded funds</b>																		
	<b>** Commodities will include commodity indexes</b>																		
	<b>*** Unsecured corp bonds</b>																		



Instructions on the Annex 2.3 to the Manual for Preparation of Returns for Banking to 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 Arranging credit facility by the Banking Business 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 or other similar deposit products.

### **Applicability**

This Form is applicable to the AIFC operations of all AFSA Authorised Firms carrying out Banking Business

### **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	Annex	Instructional Guideline
Principal Transactions - Exchange traded (booked in the AIFC)	Annex 2.3	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.

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" exclude 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.

Annex 2.4 to the Manual for Preparation of Returns for Authorised  
Firms Carrying out Banking Business

**Transaction- Principal Transaction- OTC (Booked in the AIFC)**

\_\_\_\_\_ (Bank name)  
on the date \_\_\_\_\_ (Reporting period, date)

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																		
<b>FC130_2100T</b>	<b>Total</b>																		
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																		
<b>FC130_2200T</b>	<b>Total</b>																		
	<b>TOTAL</b>																		
	<b>* Equity will include stocks, equity indexes, and exchange traded funds</b>																		
	<b>** Commodities will include commodity indexes</b>																		

Instructions on the Annex 2.4 to the Manual for Preparation of Returns for Banking Business 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 Authorised Firm carrying out Banking Business.

**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.

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
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.

- 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.



Annex 2.5 to the Manual for Preparation of Returns for Authorised  
Firms Carrying out Banking Business

**Transaction- Principal Transaction- Exchange Traded (Booked in the AIFC)**

\_\_\_\_\_ (Bank name)  
on the date \_\_\_\_\_ (Reporting period, date)

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																		
<b>FC130_2100T</b>	<b>Total</b>																		
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																		
<b>FC130_2200T</b>	<b>Total</b>																		
	<b>TOTAL</b>																		
	<b>* Equity will include stocks, equity indexes, and exchange traded funds</b>																		
	<b>** Commodities will include commodity indexes</b>																		

Instructions on the Annex 2.5 to the Manual for Preparation of Returns for Banking Business Firms to 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 AIFC Authorised Firms carrying out Banking Business .

### **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.

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**

<b>Form</b>		<b>Instructional Guideline</b>
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.

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.

Annex 2.6 to the Manual for Preparation of Returns for Authorised  
Firms Carrying out Banking Business

**Transaction- Principal Transaction- OTC (Booked outside the AIFC)**

\_\_\_\_\_ (Bank name)  
on the date \_\_\_\_\_ (Reporting period, date)

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																		
<b>FC130_2100T</b>	<b>Total</b>																		
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																		
<b>FC130_2200T</b>	<b>Total</b>																		
	<b>TOTAL</b>																		
	<b>* Equity will include stocks, equity indexes, and exchange traded funds</b>																		
	<b>** Commodities will include commodity indexes</b>																		

Instructions on the Annex 2.6 to the Manual for Preparation of Returns for Banking Business Firms to 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 AIFC Authorised Firms carrying out Banking Business, including Execution of client orders, Arranging the Execution of client orders with other market intermediaries, and Execution of orders for the AIFC Authorised Firms’s carrying out Banking Business 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 AIFC Authorised Firms carrying out Banking Business.

**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.

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
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.



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.

Annex 2.7 to the Manual for Preparation of Returns for Authorised  
Firms Carrying out Banking Business

**Information on Arranging Credit Facilities**

\_\_\_\_\_ (Authorised Firm's name)

on the date \_\_\_\_\_ (Reporting period, date)

FORM FC140: Arranging Credit Facility											
		China	Russia	Other EEC Countries	EU	UK	USA	India	Central Asia (excluding EEC)	Other Countries	Total
	<b>Value of credit deals arranged</b>										
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										
	<b>Number of credit deals arranged</b>										
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 2.7 to the Manual for Preparation of Returns for Banking Business Firms to collect data Dealing and Arranging operations: **Arranging Credit Facility**.

**Applicability**

This Form is applicable to the AIFC operations of all AIFC Authorised Firms carrying out Banking Business.

**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**

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**

<b>Form</b>		<b>Instructional Guideline</b>
Arranging Credit Facility	Annex 2.14	<p>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.)  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>

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.

Annex 2.8 to the Manual for Preparation of Returns for Authorised  
Firms Carrying out Banking Business

**Information on Staffing and Conduct**

\_\_\_\_\_ (Authorised Firm's name)

on the date \_\_\_\_\_ (Reporting period, date)

FORM FC140: Staffing and Conduct										
	Banking	-	-	-	-	-	-	-	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)										
<b>FC140_1000T - Total Relevant Staffing</b>										
FC140_10000 - AIFC Located Staff										
<u>Clients</u>										
FC140_20100 - Assessed Professional										
FC140_20200 - Deemed Professional										
FC140_20300 - Market Counterparty										
FC140_20400 - Retail										
<b>FC140_2000T - Total Number of Clients</b>										
<u>Complaints - High Level Stats</u>										
FC140_30100 - Status: Upheld										
FC140_30200 - Status: Rejected										
FC140_30300 - Status: Pending										
<b>FC140_3000T - Total Complaints - High Level Stats</b>										
<u>Complaints - Breakdown of Type</u>										
FC140_40100 - Suitability										
FC140_40200 - Service										
FC140_40300 - Performance										
<b>FC140_4000T - Total Complaints - Breakdown of Type</b>										
<u>Regulatory Breaches</u>										
FC140_50100 - Open										
FC140_50200 - Closed										
<b>FC140_5000T - Total Regulatory Breaches</b>										
<u>Number of Suspicious Activity Reports</u>										
FC140_60100 - Internal										
FC140_60200 - External										
<b>FC140_6000T - Total Number of Suspicious Activity Reports</b>										

Instructions on the Annex 2.8 to the Manual for Preparation of Returns for Banking Business 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 AIFC Authorised Firms carrying out Banking Business .

### **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.