



**MANUAL FOR PREPARATION OF RETURNS FOR INVESTMENT
FIRMS**

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MANUAL FOR PREPARATION OF RETURNS FOR INVESTMENT FIRMS

TABLE OF CONTENT

Chapter 1. Introduction	3
Chapter 2. Reporting templates for PRU Investment Firms	3
Chapter 3. Reporting Rules	4
Chapter 4. Conclusion	5
Annex 1.1	6
Annex 1.1-1.	11
Annex 1.2	16
Annex 1.3	22
Annex 1.4	25
Annex 1.5	26
Annex 1.6	36
Annex 1.7	41
Annex 1.8	43
Annex 1.9	45
Annex 1.10	49
Annex 1.11	54
Annex 1.12	57
Annex 1.13	60
Annex 2.1	61
Annex 2.2	73
Annex 2.3	86
Annex 2.4	105
Annex 2.5	112
Annex 2.6	117
Annex 2.7	130
Annex 2.8	153
Annex 2.9	167
Annex 2.10	181
Annex 2.11	184
Annex 2.12	194

MANUAL FOR PREPARATION OF RETURNS FOR INVESTMENT FIRMS

Chapter 1. Introduction

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

Chapter 2. Reporting templates for PRU Investment Firms.

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

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

6. Prudential supervisions reporting templates consist of:

Reporting template	Annex No.	Applicability
Capital Resources Reporting Template	Annex 1.3.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>
Minimum Capital Requirement Reporting Template	Annex 1.4.	<i>Not applicable for Externally Regulated PRU Investment Firm</i>
Credit Risk Weighted Assets Reporting Template	Annex 1.5.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>
Minimum Capital Requirement – Balance Sheet Exposures Reporting Template	Annex 1.6.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>
Minimum Capital Requirement – Credit Conversion Off-Balance Sheet Reporting Template	Annex 1.7.	<i>Not applicable for Externally Regulated PRU Investment Firm, PRU Intermediary Investment Firms.</i>

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

7. Business Conduct supervision reporting templates consist of:

Reporting template	Annex No.	Applicability
Advising on Investment	Annex 2.1	<i>Applicable for PRU Investment Firms</i>
Managing Investments	Annex 2.2	<i>Applicable for PRU Investment Firms</i>
Managing CIS	Annex 2.3	<i>Applicable for PRU Investment Firms</i>
Providing Fund Administration and Acting as a Trustee of a Fund	Annex 2.4	<i>Applicable for PRU Investment Firms</i>
Custody Activities	Annex 2.5	<i>Applicable for PRU Investment Firms</i>
Dealing in Investments	Annex 2.6	<i>Applicable for PRU Investment Firms</i>
Principal Transactions	Annex 2.7	<i>Applicable for PRU Investment Firms</i>
Agent Transactions	Annex 2.8	<i>Applicable for PRU Investment Firms</i>
Arranging Transactions	Annex 2.9	<i>Applicable for PRU Investment Firms</i>
Arranging Credit Facility	Annex 2.10	<i>Applicable for PRU Investment Firms</i>
Providing Money Services	Annex 2.11	<i>Applicable for PRU Investment Firms</i>
Staffing and Conduct	Annex 2.12	<i>Applicable for PRU Investment Firms</i>

Chapter 3. Reporting Rules

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

- 8.1. Quarterly returns within a month period after the reporting quarter ends; and

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

Chapter 4. Conclusion

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

Investment firm's name:

Reporting date:

DD/MM/Y
YYY

Balance Sheet/Financial Position Report

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

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

46	Retained profit (uncoverd loss), including		
46.1.	<i>previous years</i>		
46.2.	<i>reporting period</i>		
47	TOTAL SHAREHOLDER'S EQUITY		
48	TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		

<i>Name Surname/ Position</i>	<i>Signature</i>	<i>date</i>
<i>Name Surname/ Position</i>	<i>Signature</i>	<i>date</i>

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

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

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

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

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

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

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

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

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

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

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

Line 31. **Liabilities on Accrued commission expenditures to be paid** – is the total of Liabilities on Accrued commission expenditures to be paid detailed by line 31.1. on transfer operations, line

31.2. on clearing operations, line 31.3. on cashier operations, line 31.4. on safe operations, line 31.5. on collection of banknotes, coins and other valuables, line 31.6. on trust operations, line 31.7. on stock exchange services, line 31.8. on custody services, line 31.9. on brokerage services, line 31.10. on services of the Central depository, line 31.11. on services on Common registrar and line 31.12. on services of other professional participants of securities markets.

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

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

Line 46. **Total Shareholder's Equity – is not applicable for Externally Regulated PRU Investment Firms doing business in the AIFC as a branch and the total of the line 40. Equity share capital, line

41. Premiums (additionally paid up equity), line 42. Withdrawn equity, line 43. Reserved equity, line 44. Other reserves and line 45. Retained profit (uncovered loss).

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

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

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

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

Investment firm's name:

Reporting date:

DD/MM/YYYY

Off- Balance Sheet Accounts Report

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

1.8.7.	Purchased transactions "put" option - counteraccount		
1.8.8.	Traded "put" option transactions		

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

3.2.	Capital		
3.2.1.	Capital		

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

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

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

Investment firm's name:
Reporting date:
Profit and Loss Report

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

2.6.	<i>from market- maker services</i>		
2.7.	<i>others services</i>		
2.8.	<i>from pension assets</i>		
2.9.	<i>from investment incomes (losses) on pension assets</i>		
3	Incomes on trading of financial assets		
4	Incomes on changes in value of financial assets at fair value which changes are recognized through Profit or Loss		
5	Incomes on foreign currency operations		
6	Income on revaluation of foreign currency		
7	Incomes on participation in equity of other business		

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

26.6.	<i>finer and penalties</i>		
26.7	<i>Other Operating Expenditures</i>		
27	Other expenditures		
28	TOTAL EXPENDITURES		
29	Net profit (loss) before corporate income tax payments		
30	Corporate income tax		

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

Name Surname/ Position

Signature

Date

Name Surname/ Position

Signature

Date

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

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

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

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

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

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

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

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

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

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

Line 28. **Total Expenditures** – is the total expenditures of reporting Investment Firm's includes the line 14. Interest expenses, line 15. Commission fee expenditures, line 16. Expenditures on

non-income losses, line 17. Expenditures on trading of financial assets, line 18. Expenditures on changes in value of financial assets at fair value which changes in which are recognized through Profit or Loss, line 19. Expenditures on foreign currency operations, line 20. Expenditures on revaluation of foreign currencies, line 21. Expenditures on participation in equity of businesses, line 22. Expenditures on selling or donating assets, line 23. Expenditures on refined precious metals operations, line 24. Expenditures on derivative operations, line 25. Expenditures on reserves for securities, deposits, receivables and contingent liabilities, line 26. Operational expenditures and line 17. Other expenditures.

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

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

Line 16. **Expenditures on Non-Income Losses** – PRU Investment Firm’s expenditures on non-income losses includes the line 16.1. from transfer operations, line 16.2. from clearing operations, line 16.3. from cashier operations, line 16.4. from safe deposit operations and line 16.5. from collection of money, coins and other valuables.

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

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

Investment firm's
name: Reporting
date:

DD/MM/YYYY

Capital
Resources
(PRU INV 1)

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

*Where the AFSA is satisfied that a capital instrument issued by the PRU Investment Firm, and in respect of which the PRU Investment Firm has received the issuance proceeds in full, has characteristics of

permanence and loss absorption that are sufficient to ensure that it would be available to absorb unexpected losses of the PRU Investment Firm, it may direct that some or all of the liabilities created by that instrument may be included in the Capital Resources of the PRU Investment Firm under Rule 3.2(1)(d) of PRU INV Guidance

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

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

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

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

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

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

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

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

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

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

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

Investment firm's name:

Reporting date:

DD/MM/YYYY

Y

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

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

Name/ Position

Signature Date

Name/ Position

Signature Date

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

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

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

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

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

Investment firm's name:

Reporting date:

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

DD/MM/YYYY

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

2.3 Claims on Commercial PSEs (total of 33 to 39)	24	0	0	N/A	0
2.3.1 AAA to AA-	25			20%	0
2.3.2 A+ to A-	26			50%	0
2.3.3 BBB+ to BBB-	27			100%	0
2.3.4 BB+ to BB-	28			100%	0
2.3.5 B+ to B-	29			100%	0
2.3.6 Below B-	30			150%	0
2.3.7 Unrated	31			100%	0
3. Claims on Multilateral Development Banks (total of 41 and 42)	32	0	0	N/A	0
3.1 Claims on Multilateral Development Banks eligible for 0% Risk Weight	33			0%	0
3.2 Claims on Multilateral Development Banks not eligible for 0% Risk Weight (total of 43 - 49)	34	0	0	N/A	0
3.2.1 AAA to AA-	35			20%	0

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

85 and 93)					
6.1 Claims (other than equity) on corporate counterparties (total of 86 to 92)	77	0	0	N/A	0
6.1.1 AAA to AA-	78			20%	0
6.1.2 A+ to A-	79			50%	0
6.1.3 BBB+ to BBB-	80			100%	0
6.1.4 BB+ to BB-	81			100%	0
6.1.5 B+ to B-	82			150%	0
6.1.6 Below B-	83			150%	0
6.1.7 Unrated	84			100%	0
6.2 All claims (other than equity) on Small and Medium Enterprises	85			100%	0
7. Claims on Special-Purpose Vehicles (SPVs) (total of 95 and 103)	86	0	0	N/A	0

7.1 Securitisation and resuritisation (total of 96 to 102)	87	0	0	N/A	0
7.1.1 AAA to AA-	88			50%	0
7.1.2 A+ to A-	89			100%	0
7.1.3 BBB+ to BBB-	90			100%	0
7.1.4 BB+ to BB-	91			150%	0
7.1.5 B+ to B-	92			150%	0
7.1.6 Below B-	93			250%	0
7.1.7 Unrated	94			150%	0
7.2 Specialised lending	95			N/A	
9. Claims secured against mortgages (Total of 106 and 110)	96	0	0	N/A	0
9.1 Claims secured against residential mortgages (Total of 107 - 109)	97	0	0	N/A	0
9.1.1 where LVR 0% - 80%	98			35%	0
9.1.2 where LVR > 80% but < 100%	99			75%	0
9.1.3 where LVR ≥ 100%	100			100%	0
9.2 Claims secured by mortgage on commercial real estate	101			100%	0
10. Unsettled and failed transactions (total of 112 and 117)	102	0	0	N/A	0
10.1 Delivery-versus-payment transactions (total of 113 - 116)	103	0	0	N/A	0
10.1.1 5 to 15 days	104			100%	0
10.1.2 16 to 30 days	105			625%	0
10.1.3 31 to 45 days	106			937,50%	0
10.1.4 46 days or more	107			1250%	0
10.2 Non-delivery-versus-payment transactions	108			100%	0
		Unsecur ed exposur e	Net exposur e	Risk- weigh t %	Risk weight ed exposu re
11. Past due claims (Total of 119 and 123)	109	0	0	N/A	0
11.1 Unsecured portion of any claim (other than a loan or claim secured against eligible residential mortgages) that is classified as substandard, doubtful or loss where specific provisions are: (Total of 120 to 122)	110	0	0	N/A	0
11.1.1 Less than 20 per cent of the unsecured amount of the claim	111			150%	0
11.1.2 Equal to or more than 20 per cent but less than 50% of the unsecured amount of the claim	112			100%	0
11.1.3 Equal to or more than 50 per cent of the unsecured amount of the claim	113			50%	0

11.2 Loans and claims secured against eligible residential mortgages that are classified as substandard, doubtful or loss where the specific provision is: (Total of 124 and 125)	114	0	0	N/A	0
11.2.1 Less than 20 per cent of the unsecured amount of the claim	115			100%	0
11.2.2 Equal to or more than 20 per cent of the unsecured amount of the claim	116			50%	0
			Average daily balance	Risk-weight %	Risk weighted exposure
12. Cash items (Total of 127 to 129)	117		0	N/A	0
12.1 Notes and coins	118			0%	0
12.2 Gold bullion held and backed by gold bullion liabilities	119			0%	0
12.3 Cash items in the process of collection	120			20%	0
13. Other assets (Total of 127 to 131 and 142)	121		0	N/A	0
13.1 Investments in premises, plant and equipment and all other fixed assets	122			150%	0
13.2 Claims on all fixed assets under operating leases	123			100%	0
13.3 Equity exposures that are not deducted from capital and are listed on a recognised exchange	124			300%	0
13.4 Equity exposures that are not deducted from capital and are not listed on a recognised exchange	125			400%	0
13.5 Investments in Funds (Total of 132 and 139)	126		0	N/A	0
13.5.1 Investments in Rated Funds (Total of 133 - 138)	127		0	N/A	0
13.5.1.1 AAA to AA-	128			20%	0
13.5.1.2 A+ to A-	129			50%	0
13.5.1.3 BBB+ to BBB-	130			100%	0
13.5.1.4 BB+ to BB-	131			100%	0
13.5.1.5 B+ to B-	132			150%	0
13.5.1.4 Below BB-	133			150%	0
13.5.2 Investments in unrated funds (total of 140 and 141)	134		0	N/A	0
13.5.2.1 Listed	135			100%	0
13.5.2.2 Unlisted	136			150%	0
13.6 All other assets and claims not specified elsewhere	137			100%	0
14. Total on-balance sheet credit risk-weighted assets	138		0	N/A	0

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

Market Related off-balance sheet exposures	Line No	Notio nal princi pal amoun t	Credit conver sion factor %	Potent ial future expos ure	Curre nt expos ure	Credit equivale nt amount	Risk weight ed expos ure
		A	B	C	D	E	F
2.1 Interest rate contracts	159						
2.1.1 Residual maturity 1 year or less	160		0%	0		0	
2.1.2 Residual maturity > 1 year to 5 years	161		0,50%	0		0	
2.1.3 Residual maturity > 5 years	162		1,50%	0		0	

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

Name/ Position

Signature

Date

Name/ Position

Signature

Date

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

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

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

Line 191. **Total Risk- Weighted Credit Exposure** – is the total of the risk weighted exposures of line

190. Total off-balance sheet risk-weighted credit exposures (non-market-related and market-related) and line 138. Total on-balance sheet credit risk-weighted assets.

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

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

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

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

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

Investment firm's name
 Reporting date:
DD/MM/YYYY

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

						Credit Risk Mitigation (CRM) Techniques With Substitution Effects On The Exposure						Credit Risk Mitigation Techniques								
						Unfund ed Credit Protect ion	Funded Credit Protecti on		Substitu tion Of The Exposur e Due To CRM			Affecting the Exposure amount	Fully Adjus ted xposu re Value	Fully Weighted Exposure Value						
							Guarantees	Credit Derivatives	Financial Collateral:	Other Funded Credit				(-) Total Outflows					(+) Total Inflows	Net Exposure After CRM Substitution
Credit Risk Capital Requirement - Balance Sheet Exposures																				
Category of Credit Risk Exposure																				
Central governments or central banks																				
Regional governments or local authorities																				
Public sector entities																				

Multilateral developments banks																				
Banking institutions																				
Corporates																				
Small and Medium Size Entities (SME)																				
Retail																				
Residential mortgage																				
Commercial real estate																				

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

Name/ Position Signature Date

Name/ Position Signature Date

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Multipliers of each Conversion are provided in reporting template.

Investment firm's name:

Reporting date:

DD/MM/YYYY

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

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

Name/ Position

Signature Date

Name/ Position

Signature Date

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

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

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

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

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

Investment firm's name:

Reporting date:

DD/MM
M/YYYY
Y

**Minimum Capital Requirement - Credit Risk
Capital Requirement Securitisation (PRU
INV 2 - Credit Risk Capital Requirement
Securitization**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
									Credit Risk Mitigation (CRM) Techniques With Substitutions Effects On The Exposure						Breakdown Of The Fully Adjusted Exposure Value (E*) Of Off Balance Sheet Items According To Conversion Factors						Breakdown Of The Exposure Value Subject To Risks										
		Synthetic Securitisation - Credit Protection To The			Original Securitisation				Substitution Of The						0%	>0% And	>20% And	>50% And	Exposure	Exposure	Exposure	Rated	Rated	Rated	Rated (Credit)	Rated (Credit)	Rated (Credit)	Unrated 1000%	Look	RiskWeight	
	Total Amount Of	(-) Funded	(-) Total	Notional Amount	Original Exposure	(-) Value Adjustme	Exposure Net Of Value		Funded Credit	(-) Total	Total	Net Exposure After CRM	(-) Credit Risk Mitigation Techniques Affecting The Fully						(-) Subject	Subject	Subject	CQG 1	CQG 2	CQG 3	CQG 4	All Other CQs	Unrated		Capital		
	Credit Risk Capital Requirement - Securitisation																														
	Total Exposures																														
	Originator Total Exposures																														
	Off Balance Sheet Items																														
	Securitisation																														
	Resecuritisations																														
	Off Balance Sheet Items & Derivatives																														
	Synthetic Securitisation																														
	Early Amortisation																														

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Investment firm's name: Reporting date:

DD/MM/YYYY

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

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

		A	B	C	D	E	F	G
General risk (total of lines 25 to 37)	24	0	0	0	0	0		0
Residual maturity:								
< 1 month	25					0	0,00%	0
1 - 3 months	26					0	0,20%	0
> 3 months - 6 months	27					0	0,40%	0
> 6 months - 1 year	28					0	0,70%	0
> 1 year - 2 years	29					0	1,25%	0
> 2 years - 3 years	30					0	1,75%	0
> 3 years - 4 years	31					0	2,25%	0
> 4 years - 5 years	32					0	2,75%	0
> 5 years - 7 years	33					0	3,25%	0
> 7 years - 10 years	34					0	3,75%	0
> 10 years - 15 years	35					0	4,50%	0
> 15 years - 20 years	36					0	5,25%	0
> 20 years	37					0	6,00%	0
Vertical disallowances	38							
Horizontal disallowances	39							

Capital requirement: Total interest-bearing instruments risk (total of lines 1, 24, 38 and 39)	40							0
Equity and equity indices risk	Line no.	Positions in Kazakhstan		Foreign positions		Positions	Risk Factor	Required capital
		Long	Short	Long	Short			
		A	B	C	D	E	F	G
Equity								
Specific risk (gross equity positions) (total of lines 42 and 43)	41	0	0	0	0	0		0
Unlisted	42					0	12,00%	0
Listed	43					0	8,00%	0
General risk (net equity positions)	44					0	8,00%	0
Equity Indices								
General risk (net equity positions)	45					0	8,00%	0
Equity index add-on (net position) (total of lines 47 and 48)	46	0	0	0	0	0		0
Diversified indices	47					0	2,00%	0
Other indices	48					0	4,00%	0
Capital requirement: Total specific equity risk and equity index add-on (total of lines 41 and 46)	49							0
Capital requirement: Total general risk (total of lines 44 and 45)	50							0
Capital requirement: Total equity risk (total of lines 49 and 50)	51							0

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

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

Options risk	Line no	Interest rates	Equities	Foreign exchange	Commodities	Total
		A	B	C	D	E
Simplified approach : Positions						
Purchased put & long underlying	73					0
Purchased call & short underlying	74					0
Purchased put	75					0
Purchased call	76					0
Capital requirement - Simplified Approach	77	0	0	0	0	0
Delta-plus approach						
Gamma impact	78					0
Vega impact	79					0

Capital requirement - Delta-plus Approach	80	0	0	0	0	0
Total Capital Requirement	81					0
Market Risk Position						
Interest Rate Risk						0
Equity and Equity Indices Risk						0
Foreign Exchange and Gold Risk						0
Commodities Risk (Excl. Gold)						0
Options Risk						0
Total minimum capital required for market risk						0
Multiplier						12,5
Total market risk weighted exposure under the Standardised Approach						0

Name/ Position *Signature* *Date*

Name/ Position *Signature* *Date*

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

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

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

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

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

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

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

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

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

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

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

Foreign Exchange and Gold Risk – is linked to the line 63. Total capital requirement (8% of line 62). Line 63. **Total capital requirement (8% of line 62)** – is 8% of line 62. Total net open position of trading and banking booked foreign currency and gold.

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

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

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

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

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

Line 71. **Total Gross positions subject to capital requirement of Commodities risk excl. Gold** – is linked to the line 64. Total **Gross** Aggregate open positions of Commodities (excl. Gold). line 64. **Total Gross Aggregate open positions of Commodities (excl. Gold)**. – is the total Gross Aggregate open positions of the line 65. Precious metals (excl. Gold), line 66. Base metals, line 67. Minerals, line 68. Agricultural products and line 69. Other types of commodities not mentioned above.

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

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

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

Investment firm's name:

Reporting date:

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

DD/MM/YYYY

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

Notes on computation of the Average Gross Income

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

Name/ Position

Signature Date

Name/ Position

Signature Date

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

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

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

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

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

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

numerator and denominator when calculating the average.

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

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

Investment firm's name:

Reporting date:

DD/MM/Y
YYYLiquid Assets Requirements
(PRU INV 3)

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

Name/ Position

Signature
Date

Name/ Position

Signature
Date

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

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

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

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

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

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

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

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

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

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

Investment firm's name:

Reporting date:

DD/MM/YYYY

Information on Controllers

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

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

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

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

Investment firm's name:

Reporting date:

DD/MM/YYYY

Advising on Investments

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

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC200 – Advising or/and Arranging on Investments

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference is made to sections and items in the forms by quoting the title of the section or the name of the

item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This Form is designed to capture data about Authorised Firms that provide:

- Advising on Investments or and
- Arranging Deals in Investments for their advisory clients.

Applicability

This Form is not applicable for those firms that only conduct Arranging Deals in Investments.

<u>FC200 1</u>	AUA, in \$ 000's dollars	No. of Customers
1 - Amount of assets directly advised by your Firm in the AIFC		
2 - Amount of assets sub-contracted or delegated to other offices / third parties in the AIFC for providing the advisory services		
3 - Amount of assets sub-contracted or delegated to other offices / third parties outside the AIFC for providing the advisory services		
T1 -Total assets on which advice is given in the AIFC		
T2- Amount of assets sub-contracted or delegated to other offices / third parties for providing advice		
Total Assets Under Advising		

Form	Instructional Guidelines
<u>FC200 1</u>	
1 - Amount of assets directly advised by your Firm in the AIFC	Enter the total monetary value of the assets that your firm is advising on directly in the AIFC. Do not include assets that have been subcontracted or delegated to other parties in the AIFC.
2 - Amount of assets sub-contracted or delegated to other offices / third parties in the AIFC for providing the advisory services	Enter the total monetary value of assets that your firm has subcontracted or delegated to other entities within the AIFC for advisory services.

3 - Amount of assets sub-contracted or delegated to other offices / third parties outside the AIFC for providing the advisory services	Enter the total monetary value of assets that your firm has subcontracted or delegated to entities outside the AIFC for advisory services.
T1 -Total assets on which advice is given in the AIFC	T1 = (1) + (2) [calculated automatically in the excel file] This represents the total monetary value of assets advised directly by your firm in the AIFC, plus those subcontracted or delegated to other parties within the AIFC.
T2- Amount of assets sub-contracted or delegated to other offices / third parties for providing advice	T2 = (2) + (3) [calculated automatically in the excel file] This is the total monetary value of assets subcontracted or delegated to other entities, both within and outside the AIFC, for advisory services.
Total assets under advising	Total = (1) + (2) + (3) [calculated automatically in the excel file] This represents the overall monetary value of all assets under your firm's advising, including those directly advised, as well as those subcontracted or delegated to third parties inside and outside the AIFC.

<u>FC200 2.1</u>	AUA, in \$ 000's dollars
1 - Money Market Instruments (MMIs)	
2 - Listed Equities	
3 - Unlisted Equities	
4 - Fixed Income	
5 - Options	
6 - Futures	
7 - Contract for Difference	
8 - Other derivatives	
9 - Units (Funds)	
10 - Structured Products	
11 - Environmental Instruments	
12 - Real Estate	
13 - Digital Assets	
14 - Commodity	

Total Assets Under Advising by Asset Class

Form	Instructional Guidelines
<u>FC200 2.1</u>	Total Assets Under Advising by Asset Class
1 – Money Market Instruments (MMIs)	MMIs are financial instruments that have a short-term maturity period, typically less than one year. MMIs include Treasury bills, commercial papers, certificates of deposit, and repurchase agreements.
2 – Listed Equities	Listed equities refer to shares of stock that are traded on a recognised exchange. These equities are publicly listed and can be bought and sold by investors in the open market.
3 – Unlisted Equities	Unlisted equities are a type of investment that refers to shares of stock in companies that are not publicly traded on a recognised exchange. Investors in unlisted equities may include VCs, PE firms or individuals who invests directly in private companies
4 – Fixed Income	Fixed income refers to a type of investment that provides a fixed stream of income to the investor over a specific period of time. It typically involves investing in bonds, which are debt securities issued by governments, municipalities, or corporations.
5 – Options	Please refer to GLO for definition. In general, it is a financial instrument that grants the right to: (a) buy/sell a security, investment, currency, or commodity; (b) receive cash based on an index or rate; (c) buy/sell similar options.
6 – Futures	Please refer to GLO for definition. In general, it is a financial instrument comprising rights under: (a) the future sale of a commodity or property at an agreed price, traded or intended for investment; (b) a contract whose value depends on price changes or rates, settled in cash. Excludes contracts involving property delivery, deposits, or insurance.
7 – Contract for Difference	Please refer to GLO for definition. In general, refer to rights under contracts designed to profit or avoid loss based on changes in property value, prices, or indices, unless the contract involves the actual exchange of property, involves deposits where returns depend on an index, or is an insurance contract.
8 – Other Derivatives	Other types of Derivatives, which are not mentioned above.
9 – Units (Funds)	In general, it refers to pooled investments that are managed by professional fund managers. These funds collect money from multiple investors and invest it in various

	financial instruments such as stocks, bonds, and other assets.
10 - Structured Products	Please refer to GLO for definition, In general, Structured Products are financial instruments that combine different types of assets. These assets can include marketable securities, corporate sukuk, corporate debt securities, covered bonds, and residential financing backed securities.
11 – Environmental Instruments	Please refer to GLO for definition. In general, it is an investment that allows emissions under a trading scheme, proves reduction/removal of greenhouse gases, or represents environmental attributes like carbon credits or certificates.
12 – Real Estate	It refers to any form of direct or indirect interest in real estate
13 – Digital Assets	Please refer to GLO for definition. In general, Digital asset that functions as exchange, unit of account, or store of value, but isn't government-backed. Distinguished from fiat currency and e-money. Excluded digital assets that are not on AFSA admitted DA list.
14 – Commodity	Any goods of a fungible nature that are capable of being delivered, including but not limited to metals and their ores and alloys, agricultural products, energy, such as gas and electricity, and Environmental Instruments.
15 – Others	Other asset types not specifically categorised in the provided options.

<u>FC200 2.2</u>	AUA, in \$ 000's dollars
1 - AIFC only	
2 - Kazakhstan (except AIFC)	
3 - Central Asia (except Kazakhstan)	
4 - Russia Federation	
5 - United Kingdom	
6 - Middle East	
7 - Jersey, Guernsey & Isle of Man	
8 - Europe (EEA)	

9 - Europe (other than EEA)	
10 - Singapore	
11 - China	
12 - Japan	
13 - Rest of Asia	
14 - Bermuda, Cayman, British Virgin Islands	
15 - USA	
16 - North America	
17 - South America	
18 - Rest of the World	
Total Assets Under Advising by origin of the asset	

Form	Instructional Guidelines
<p>FC200 2.2</p> <p>1 – AIFC only 2 – Kazakhstan (except AIFC) 3 – Central Asia (except Kazakhstan) 4 – Russia Federation 5 – United Kingdom 6 – Middle East 7 – Jersey, Guernsey & Isle of Man 8 – Europe (EEA) 9 – Europe (other than EEA) 10 – Singapore 11 – China 12 – Japan 13 – Rest of Asia 14 – Bermuda, Cayman, British Virgin Islands 15 – USA 16 – North America 17 – South America 18 – Rest of the World</p>	<p>Total assets under advising by the origin of the underlying asset.</p>

FC200_2.3	AUA, in \$ 000's dollars
1 - Real Estate	
2 - Consumer Discretionary	
3 - Information Technology	
4 - Health Care	
5 - Utilities	
6 - Industrials	
7 - Communication Services	
8 - Materials	
9 - Consumer Staples	
10 - Financials	
11 - Energy	
12 - Others	
Total Client's AUA by Sectors	

FC200_2.3	Instructional Guidelines
1 - Real Estate	Investments related to property, including residential, commercial, and industrial real estate, as well as real estate investment trusts (REITs).
2 - Consumer Discretionary	Refers to industries that produce non-essential goods and services, such as retail, luxury goods, automobiles, and entertainment.
3 - Information Technology	Investments related to companies in the tech sector, including software, hardware, semiconductors, and IT services.
4 - Health Care	Investments in the health care sector, including pharmaceuticals, biotechnology, medical devices, and health care services providers.
5 – Utilities	Companies that provide essential services such as electricity, water, natural gas, and sewage treatment.
6 – Industrials	Companies that manufacture and distribute capital goods such as aerospace, defense, machinery, and construction. This sector also includes transportation services and

	industrial suppliers.
7 - Communication Services	Investments in companies that provide communication services such as telecommunications, media, entertainment, and internet companies.
8 – Materials	Companies involved in the discovery, development, and processing of raw materials, such as metals, chemicals, construction materials, and forestry products.
9 - Consumer Staples	Investments in industries that provide essential goods such as food, beverages, household items, and personal care products.
10 – Financials	Investments in financial services companies such as banks, insurance firms, asset management firms, and credit card companies.
11 – Energy	Companies involved in the exploration, production, refining, and distribution of energy resources, including oil, gas, and renewable energy sources.
12 - Others	Any investments that do not fit into the predefined categories, which could include niche sectors or alternative investments.

<u>FC200 3</u>	AUA, in \$ 000's dollars	No. of Accounts
1 - AIFC only		
2 - Kazakhstan (except AIFC)		
3 - Central Asia (except Kazakhstan)		
4 - Russia Federation		
5 - United Kingdom		
6 - Middle East		
7 - Jersey, Guernsey & Isle of Man		
8 - Europe (EEA)		
9 - Europe (other than EEA)		
10 - Singapore		
11 - China		
12 - Japan		
13 - Rest of Asia		
14 - Bermuda, Cayman, British Virgin Islands		
15 - USA		
16 - North America		
17 - South America		
18 - Rest of the World		
Total Assets Under Advising by Destination of Accounts Booked		

Form	Instructional Guidelines
<p>FC200 3</p> <p>1 – AIFC only 2 – Kazakhstan (except AIFC) 3 – Central Asia (except Kazakhstan) 4 – Russia Federation 5 – United Kingdom 6 – Middle East 7 – Jersey, Guernsey & Isle of Man 8 – Europe (EEA) 9 – Europe (other than EEA) 10 – Singapore 11 – China 12 – Japan 13 – Rest of Asia 14 – Bermuda, Cayman, British Virgin Islands 15 – USA 16 – North America 17 – South America 18 – Rest of the World</p>	<p>Total assets under advising by the destination of accounts booked by country.</p>

FC200 4	AUA, in \$ 000's dollars	No. of Customers
1 - Retail Clients		
2 - Deemed Professional Clients		
3 - Assessed Professional Clients		
4 - Market Counterparties		
Total Assets Under Advising by Client Classification		

Form	Instructional Guidelines
<p>FC200 4</p>	<p>Please populate a breakdown of the total monetary value of assets under advisory according to client classification under COB chapter 2.</p>
<p>1 - Retail Clients</p>	<p>Please refer to COB 2.2.</p> <p>In general, refer to individuals or natural persons who engage in financial services as consumers. These individuals typically have limited knowledge and experience in financial</p>

	matters and may require a higher level of protection.
2 - Deemed Professional Clients (DPC)	Please refer to COB 2.4. In general, DPC are classified as professional clients based on predefined criteria. Entities such as national or regional governments, central banks, authorised financial institutions, collective investment schemes, pension funds, and other institutional investors.
3 - Assessed Professional Clients	Please refer to COB 2.5. In general, the assessment is conducted by the authorised firm. The individual must meet specific requirements, such as having a certain level of net assets and demonstrating sufficient experience and understanding of relevant financial products and services.
4 - Market Counterparties	Please refer to COB 2.7. In general, Market Counterparties are legal entities that enter into contracts on financial markets. They ensure that the contracts are executed smoothly and act as the buyer to every seller and the seller to every buyer.

<u>FC200 5</u>	AUA, in \$ 000's dollars	No. of Customers
1 - Domestic Funds		
2 - Foreign Funds		
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles		
4 - Single Family Offices		
5 - Institutional		
6 - Others		
Total Assets Under Advising - breakdown of Client Types		

Form	Instructional Guidelines
<u>FC200 5</u>	Total assets under advising – breakdown of Client Types
1 – Domestic Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is established or domiciled in the AIFC. Registered funds in AIFC can be managed by either local or foreign fund managers.
2 – Foreign Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is not established or domiciled in the

	AIFC. These funds operate outside the jurisdiction of the AIFC. Investors can participate in these funds to gain exposure to different markets and investment opportunities outside the AIFC.
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles	High Net Worth Individuals (HNWIs) refer to individuals who have a high net worth, meaning they possess significant financial assets. HNWIs often have personal investment vehicles, such as trusts or investment companies, to manage their wealth.
4 – Single Family Offices	Please refer to GLO for definition. In general, it is a Single Family Office (SFO) is a corporate entity in the AIFC that manages the financial and legal affairs of a Single Family. This family consists of lineal descendants of a common ancestor within three generations, including stepchildren, adopted children, and spouses. It operates privately for the benefit of family members and does not provide services to the public.
5 - Institutional	These organisations can include government agencies, corporations, educational institutions, non-profit organisations, and financial institutions.
6 - Others	Other client types not specifically categorised in the provided options.

FC200 6	AUA, in \$ 000's dollars	No. of Customers
1 - AIFC Participant		
2 - Kazakhstan Residence (except AIFC Participants)		
3 - Central Asia Residence (except Kazakhstan)		
4 - Asia Residence (except Central Asia)		
5 - Russian Federation Residence		
6 - Europe Residence		
7 - Americas Residence		
8 - Australia Residence		
9 - Africa Residence		
Total Assets Under Advising by Customer Residence	-	-

Form	Instructional Guidelines
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<p>FC200 6</p> <ul style="list-style-type: none">1 - AIFC Participant2 - Kazakhstan Residence (except AIFC Participants)3 - Central Asia Residence (except Kazakhstan)4 - Asia Residence (except Central Asia)5 - Russian Federation Residence6 - Europe Residence7 - Americas Residence8 - Australia Residence9 - Africa Residence	<p>AFSA expects the firm to report the place where the ultimate beneficial owner ordinarily resides.</p>
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Investment firm's name:

Reporting date:

DD/MM/YYYY

Managing Investments

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

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines**FORM FC210 – Managing Investments****Purpose**

This Form is designed to capture data about Authorised Firms that carrying on the Regulated Activity:

-Managing Investments.

Applicability

Authorised Firms need to complete only the sections of the Form that are applicable to them.

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.

5. File Naming: To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).

6. Interpretation of Terms: Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

<u>FC210_1</u>	AUM, in \$ 000's dollars	No. of Customers
1 - Amount of assets directly managed by your Firm in the AIFC		
2 - Amount of assets sub-contracted or delegated to other offices / third parties in the AIFC for management		
3 - Amount of assets sub-contracted or delegated to other offices / third parties outside the AIFC for management		
T1 -Total assets managed in the AIFC		
T2- Amount of assets sub-contracted or delegated to other offices / third parties for management		
Total Value		

Form	Instructional Guidelines
<u>FC210_1</u>	
1 - Amount of assets directly managed by your Firm in the AIFC	Enter the total monetary value of the assets that your firm is managing on directly in the AIFC. Do not include assets that have been subcontracted or delegated to other parties in the AIFC.
2 - Amount of assets sub-contracted or delegated to other offices / third parties in the AIFC for management	Enter the total monetary value of assets that your firm has subcontracted or delegated to other entities within the AIFC for managing investments services.
3 - Amount of assets sub-contracted or delegated to other offices / third parties outside the AIFC for management	Enter the total monetary value of assets that your firm has subcontracted or delegated to entities outside the AIFC for managing investments services.

T1 -Total assets managed in the AIFC	T1 = (1) + (2) [calculated automatically in the excel file] This represents the total monetary value of assets managed directly by your firm in the AIFC, plus those subcontracted or delegated to other parties within the AIFC.
T2- Amount of assets sub-contracted or delegated to other offices / third parties for management	T2 = (2) + (3) [calculated automatically in the excel file] This is the total monetary value of assets subcontracted or delegated to other entities, both within and outside the AIFC, for Managing Investments services.
Total assets under management (AUM)	Total = (1) + (2) + (3) [calculated automatically in the excel file] This represents the overall monetary value of all assets under your firm's AUM, including those directly managed, as well as those subcontracted or delegated to third parties inside and outside the AIFC.

<u>FC210 2.1</u>	AUM, in \$ 000's dollars
1 - Money Market Instruments	
2 - Listed Equities	
3 - Unlisted Equities	
4 - Fixed Income	
5 - Options	
6 - Futures	
7 - Contract for Difference	
8 - Other derivatives	
9 - Units (Funds)	
10 - Structured Products	
11 - Environmental Instruments	
12 - Real Estate	
13 - Digital Assets	
14 - Commodity	
15 - Others	
Total Value by Asset Class	

Form	Instructional Guidelines
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FC210 2.1	Provide a breakdown of total monetary value of assets under management by the type of underlying investment.
1 – Money Market Instruments (MMIs)	MMIs are financial instruments that have a short-term maturity period, typically less than one year. MMIs include Treasury bills, commercial papers, certificates of deposit, and repurchase agreements.
2 – Listed Equities	Listed equities refer to shares of stock that are traded on a recognised exchange. These equities are publicly listed and can be bought and sold by investors in the open market.
3 – Unlisted Equities	Unlisted equities are a type of investment that refers to shares of stock in companies that are not publicly traded on a recognised exchange. Investors in unlisted equities may include VCs, PE firms or individuals who invests directly in private companies
4 – Fixed Income	Fixed income refers to a type of investment that provides a fixed stream of income to the investor over a specific period of time. It typically involves investing in bonds, which are debt securities issued by governments, municipalities, or corporations.
5 – Options	Please refer to GLO for definition. In general, it is fin. Instrument that grants the right to: (a) buy/sell a security, investment, currency, or commodity; (b) receive cash based on an index or rate; (c) buy/sell similar options.
6 – Futures	Please refer to GLO for definition. In general, it is an instrument comprising rights under: (a) the future sale of a commodity or property at an agreed price, traded or intended for investment; (b) a contract whose value depends on price changes or rates, settled in cash. Excludes contracts involving property delivery, deposits, or insurance.
7 – Contract for Difference	Please refer to GLO for definition. In general, refer to rights under contracts designed to profit or avoid loss based on changes in property value, prices, or indices, unless the contract involves the actual exchange of property, involves deposits where returns depend on an index, or is an insurance contract.
8 – Other Derivatives	Other types of Derivatives, which are not mentioned above.
9 – Units (Funds)	In general, it refers to pooled investments that are managed by professional fund managers. These funds collect money from multiple investors and invest it in various financial instruments such as stocks, bonds, and other assets.
10 - Structured Products	Please refer to GLO for definition, In general, Structured Products are financial instruments that combine different types of assets. These assets can include marketable securities, corporate sukuk, corporate debt securities, covered bonds, and residential financing backed securities.

11 – Environmental Instruments	Please refer to GLO for definition. In general, it is an investment that allows emissions under a trading scheme, proves reduction/removal of greenhouse gases, or represents environmental attributes like carbon credits or certificates.
12 – Real Estate	It refers to any form of direct or indirect interest in real estate
13 – Digital Assets	Please refer to GLO for definition. In general, Digital asset that functions as exchange, unit of account, or store of value, but isn't government-backed. Distinguished from fiat currency and e-money. Excluded digital assets that are not on AFSA admitted DA list.
14 – Commodity	Any goods of a fungible nature that are capable of being delivered, including but not limited to metals and their ores and alloys, agricultural products, energy, such as gas and electricity, and Environmental Instruments.
15 – Others	Other asset types not specifically categorised in the provided options.

<u>FC210 2.2</u>	AUM, in \$ 000's dollars
1 - AIFC only	
2 - Kazakhstan (except AIFC)	
3 - Central Asia (except Kazakhstan)	
4 - Russia Federation	
5 - United Kingdom	
6 - Middle East	
7 - Jersey, Guernsey & Isle of Man	
8 - Europe (EEA)	
9 - Europe (other than EEA)	
10 - Singapore	
11 - China	
12 - Japan	
13 - Rest of Asia	
14 - Bermuda, Cayman, British Virgin Islands	
15 - USA	
16 - North America	
17 - South America	

18 - Rest of the World

Total Value by origin of the asset

Form	Instructional Guidelines
<p><u>FC210 2.2</u> 1 – AIFC only 2 – Kazakhstan (except AIFC) 3 – Central Asia (except Kazakhstan) 4 – Russia Federation 5 – United Kingdom 6 – Middle East 7 – Jersey, Guernsey & Isle of Man 8 – Europe (EEA) 9 – Europe (other than EEA) 10 – Singapore 11 – China 12 – Japan 13 – Rest of Asia 14 – Bermuda, Cayman, British Virgin Islands 15 – USA 16 – North America 17 – South America 18 – Rest of the World</p>	<p>Provide a breakdown of total monetary value of assets under management by origin of assets.</p>

<u>FC210 2.3</u>	AUM, in \$ 000's dollars
1 - Real Estate	
2 - Consumer Discretionary	
3 - Information Technology	
4 - Health Care	
5 - Utilities	
6 - Industrials	
7 - Communication Services	
8 – Materials	

9 - Consumer Staples	
10 - Financials	
11 - Energy	
12 - Others	
Total Client's AUM by Sectors	

FC210_2.3	Instructional Guidelines
1 - Real Estate	Investments related to property, including residential, commercial, and industrial real estate, as well as real estate investment trusts (REITs).
2 - Consumer Discretionary	Refers to industries that produce non-essential goods and services, such as retail, luxury goods, automobiles, and entertainment.
3 - Information Technology	Investments related to companies in the tech sector, including software, hardware, semiconductors, and IT services.
4 - Health Care	Investments in the health care sector, including pharmaceuticals, biotechnology, medical devices, and health care services providers.
5 – Utilities	Companies that provide essential services such as electricity, water, natural gas, and sewage treatment.
6 – Industrials	Companies that manufacture and distribute capital goods such as aerospace, defense, machinery, and construction. This sector also includes transportation services and industrial suppliers.
7 - Communication Services	Investments in companies that provide communication services such as telecommunications, media, entertainment, and internet companies.
8 – Materials	Companies involved in the discovery, development, and processing of raw materials, such as metals, chemicals, construction materials, and forestry products.
9 - Consumer Staples	Investments in industries that provide essential goods such as food, beverages, household items, and personal care products.
10 – Financials	Investments in financial services companies such as banks, insurance firms, asset management firms, and credit card companies.
11 – Energy	Companies involved in the exploration, production, refining, and distribution of energy resources, including oil, gas, and renewable energy sources.
12 - Others	Any investments that do not fit into the predefined categories, which could include niche sectors or alternative investments.

<u>FC210 3</u>	AUM, in \$ 000's dollars	No. of Accounts
1 - AIFC only		
2 - Kazakhstan (except AIFC)		
3 - Central Asia (except Kazakhstan)		
4 - Russia Federation		
5 - United Kingdom		
6 - Middle East		
7 - Jersey, Guernsey & Isle of Man		
8 - Europe (EEA)		
9 - Europe (other than EEA)		
10 - Singapore		
11 - China		
12 - Japan		
13 - Rest of Asia		
14 - Bermuda, Cayman, British Virgin Islands		
15 - USA		
16 - North America		
17 - South America		
18 - Rest of the World		
Total Value by Destination of Accounts Booked		

Form	Instructional Guidelines
<u>FC210 3</u> 1 – AIFC only 2 – Kazakhstan (except AIFC) 3 – Central Asia (except Kazakhstan) 4 – Russia Federation 5 – United Kingdom	Provide a breakdown of booking centers where the client assets are booked.

6 – Middle East 7 – Jersey, Guernsey & Isle of Man 8 – Europe (EEA) 9 – Europe (other than EEA) 10 – Singapore 11 – China 12 – Japan 13 – Rest of Asia 14 – Bermuda, Cayman, British Virgin Islands 15 – USA 16 – North America 17 – South America 18 – Rest of the World	
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<u>FC210 4</u>	AUM, in \$ 000's dollars	No. of Customers
1 - Retail Clients		
2 - Deemed Professional Clients		
3 - Assessed Professional Clients		
4 - Market Counterparties		
Total Value by Client Classification		

Form	Instructional Guidelines
<u>FC210 4</u>	Provide a breakdown of the total monetary value of assets under management according to client classification under COB chapter 2.
1 - Retail Clients	Please refer to COB 2.2. In general, refer to individuals or natural persons who engage in financial services as consumers. These individuals typically have limited knowledge and experience in financial matters and may require a higher level of protection.
2 - Deemed Professional Clients (DPC)	Please refer to COB 2.4. In general, DPC are classified as professional clients based on predefined criteria. Entities such as national or regional governments, central banks, authorised financial institutions, collective investment schemes, pension funds, and other institutional investors.

3 - Assessed Professional Clients	Please refer to COB 2.5. In general, the assessment is conducted by the authorised firm. The individual must meet specific requirements, such as having a certain level of net assets and demonstrating sufficient experience and understanding of relevant financial products and services.
4 - Market Counterparties	Please refer to COB 2.7. In general, Market Counterparties are legal entities that enter into contracts on financial markets. They ensure that the contracts are executed smoothly and act as the buyer to every seller and the seller to every buyer.

<u>FC210_5</u>	AUM, in \$ 000's dollars	No. of Customers
1 - Domestic Funds		
2 - Foreign Funds		
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles		
4 - Single Family Offices		
5 - Institutional		
6 - Others		
Total Value - breakdown of Client Types		

Form	Instructional Guidelines
<u>FC210_5</u>	Total assets under advising – breakdown of Client Types
1 – Domestic Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is established or domiciled in the AIFC. Registered funds in AIFC can be managed by either local or foreign fund managers.
2 – Foreign Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is not established or domiciled in the AIFC. These funds operate outside the jurisdiction of the AIFC. Investors can participate in these funds to gain exposure to different markets and investment opportunities outside the AIFC.
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles	High Net Worth Individuals (HNWIs) refer to individuals who have a high net worth, meaning they possess significant financial assets. HNWIs often have personal investment vehicles, such as trusts or investment companies, to manage their wealth.

4 – Single Family Offices	Please refer to GLO for definition. In general, it is a Single Family Office (SFO) is a corporate entity in the AIFC that manages the financial and legal affairs of a Single Family. This family consists of lineal descendants of a common ancestor within three generations, including stepchildren, adopted children, and spouses. It operates privately for the benefit of family members and does not provide services to the public.
5 - Institutional	These organisations can include government agencies, corporations, educational institutions, non-profit organisations, and financial institutions.
6 - Others	Other client types not specifically categorised in the provided options.

<u>FC210 6</u>	AUM, in \$ 000's dollars	No. of Customers
1 - AIFC Participant		
2 - Kazakhstan Residence (except AIFC Participants)		
3 - Central Asia Residence (except Kazakhstan)		
4 - Asia Residence (except Central Asia)		
5 - Russian Federation Residence		
6 - Europe Residence		
7 - Americas Residence		
8 - Australia Residence		
9 - Africa Residence		
Total Value by Customer Residence	-	-

Form	Instructional Guidelines
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FC210 6 1 - AIFC Participant 2 - Kazakhstan Residence (except AIFC Participants) 3 - Central Asia Residence (except Kazakhstan) 4 - Asia Residence (except Central Asia) 5 - Russian Federation Residence 6 - Europe Residence 7 - Americas Residence 8 - Australia Residence 9 - Africa Residence	AFSA expects the firm to report the place where the beneficial owner ordinarily resides.
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FC210 7	AUM, in \$ 000's dollars	No. of Customers
1 - Holding Client Investment		
2 - Holding Client Money		

Form	Instructional Guidelines
FC210 7 Total assets Held by the firm 1 - Holding Client Investment 2 - Holding Client Money	Firms having Client Asset endorsement should populate these figures. For populating Holding Client Asset data firms should refer COB 8.1.3 and 8.1.4 for further understanding

FC210 8	AUM, in \$ 000's dollars	No. of Customers
1 - Controlling Client Investment		
2 - Controlling Client Money		

Form	Instructional Guidelines
FC210 8 Total assets Controlled by the firm	Firms having Client Asset endorsement should populate these figures. For populating Controlling Client Asset data firms should refer COB 8.1.3 and 8.1.4 for

1 – Controlling Client Investment 2 – Controlling Client Money	further understanding
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Investment firm's name:

Reporting date:

DD/MM/YYYY

Managing Collective Investment Scheme (CIS)

Instructions on the Annex 2.3 to the Manual for Preparation of Returns for Investment Firms to collect data on Managing CIS.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.

- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.

- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC220 – Managing CIS

1. Data Input: Enter all required data directly into the Form.

2. Formatting: It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.

3. Units and Decimal Places: Ensure accuracy by double-checking the units and decimal places in the form.

4. Column Headings: Ensure each column is filled out correctly according to its respective heading.

5. File Naming: To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).

6. Interpretation of Terms: Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.
8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This Form is designed to capture data about Authorised Firms that carrying on the Regulated Activity:
-Managing a Collective Investment Scheme

Applicability

Authorised Firms need to complete only the sections of the Form that are applicable to them.

Use the following approach for aggregate NAV attribution by financial instruments, asset class, geography, etc.:

Step 1: Direct Attribution

First, try to directly attribute liabilities where possible. For example, if there are loans or expenses tied to specific assets or regions, assign those liabilities to the corresponding component. This will provide the most accurate starting point.

Step 2: Hybrid Approach for Unattributed Liabilities

For liabilities that cannot be directly attributed, consider a hybrid method combining market value-based allocation and risk-based allocation:

- Market Value-Based: This method is simple to apply and reflects the relative size of assets in the portfolio. It ensures that larger components take on a larger share of liabilities.
- Risk-Based: Overlay this with a risk-adjusted factor to avoid allocating too many liabilities to low-risk assets and not enough to high-risk assets.

Step 3: Explanatory Note

Be clear and transparent about the method used, and provide explanations for why certain components carry more liabilities. Document the methodology thoroughly to ensure it can be reviewed or adjusted as needed.

<u>FC220_1</u>	Fund Name	Date of register	Investment Strategy	Fund Type*	Exempt/Non-Exempt	Legal Form	AUM (kUSD)	Aggregate NAV (kUSD)	NAV	Number of Unitholders	Top Holdings [Tickers, name (weights)]
Fund 1											
Fund 2											
Fund 3											
Fund 4											
Fund 5											
Total Asset under Management / Aggregate Net Asset Value											

Requested Information	Instructional Guidelines
Fund Name	The official name of the fund, as registered or designated in the Public Register.
Date of register	The date on which the fund was officially registered or established, indicating when it became active, as indicated in the Public Register.
Investment Strategy	A description of the approach or plan the fund uses to achieve its investment goals, detailing the types of assets it invests in, risk management practices, and overall investment objectives as indicated in the Offering Materials of the Fund.
Top Holdings [Tickers, name (weights)]	Please list the top investments held by the fund, including the stock or asset ticker symbol, the name of the company or asset, and the percentage of the fund's total portfolio that each holding represents (weights).

Fund Type	Instructional Guidelines
Hedge Fund	A Hedge Fund is an investment vehicle that pools with LLP form and employs a wide array of strategies to generate returns. Unlike traditional funds, hedge funds are flexible in their investment approach, often using techniques such as leveraging, short selling, and derivatives to achieve their goals.
Equity Fund	A Fund that mainly invests in listed companies through equities. (at least 50% of the assets)
Fixed Income Fund	A fixed income fund invests at least 80% of its assets in fixed income instruments (debentures) such as government, municipal, and corporate bonds, with the goal of providing regular income and preserving capital.
Mixed Fund	A Fund investing in both equities and bonds where the limits of the two asset classes lie close to 50% or fund that can invest up to 70% of the assets in equities and up to 60% in bonds
Real Estate Fund	Please refer to GLO for definition.

	<p>Real Estate funds:</p> <ul style="list-style-type: none"> - invests at least 80% of its assets in income-producing real estate, with the remainder invested in cash or other securities; - receives at least 50% of the net profit from the rental of real estate; distribute to unitholders [each year] not less than 80% of the annual net profit <p>Real Estate Investment Trusts can only invest in property under development full completion of construction of which is guaranteed by a relevant state authority or institution or acceptable by the AFSA guarantee issued by a credible bank. The total contract value of the property under development must not exceed 10% of the net asset value of the Fund property of the REIT.</p>
Commodity Fund	A Fund that mainly invests in listed/unlisted commodities. (at least 80% of the assets)
Private Equity Fund	<p>Please refer to GLO for definition.</p> <p>PE fund is an Exempt Fund, which is closed-ended (unless otherwise approved by the AFSA) and primarily invests in unlisted businesses, by means of shares, convertible debt or other equity-related investments.</p>
Exchange Traded Fund	<p>Please refer to GLO for definition.</p> <p>Fund that is constituted as an open-ended Public Fund and has its Units available for trading throughout the day on an exchange that is prepared to buy and sell Units of the Fund throughout the day on the exchange, but only if the exchange is operated by an Authorised Market Institution or regulated by a Financial Services Regulator in a jurisdiction that has appropriate co-operation arrangements in place with the AFSA to ensure co-operation (including the exchange of information between regulatory authorities)</p>
Venture Fund	<p>Please refer to GLO for definition.</p> <p>Venture Fund is an Exempt Fund and a Domestic Fund that primarily invests in the equity share capital of unlisted businesses which are at an early stage of development and limits total subscriptions to an amount not to exceed US\$100 million (or currency equivalent) or a higher amount approved by the AFSA.</p>
Umbrella Fund	<p>Please refer to GLO for definition.</p> <p>A Fund in which the contributions of the Unitholders and the profits or income out of which payments made to them are pooled separately in a number of Sub-Funds constituting separate parts of the Fund Property.</p> <p>Fund Managers of Umbrella Funds have the flexibility to use the Protected Cell Company (PCC) structure for open-ended Umbrella Funds and must ensure that none of its Sub-Funds invests in another of its Sub-Funds.</p> <p>Please include the information regarding each Sub-Fund in the Explanatory Note (Date of commencement, Investment strategy, Sub-Fund type, AUM, Aggregate NAV, NAV, Number of Unitholders, Top Holdings).</p>
Fund of Funds	<p>Please refer to GLO for definition.</p> <p>A Fund which restricts its investment activities to investing in Units or Debentures of only two or more other Funds. However, not more than 25% in value of the Fund Property is to consist of Units in any other Fund.</p>

	<p>A Fund Manager of a Fund of Funds may not invest in:</p> <p>(A) another Fund of Funds; and</p> <p>(B) a Feeder Fund; and</p> <p>(C) any Fund which is dedicated to investment in a number of Funds; and</p> <p>(D) any Fund which is dedicated to investment in a single Fund or in a single investment trusts; and</p> <p>(E) any Sub-Fund of an Umbrella Fund or Sub-Fund of any other Fund which is equivalent to a Fund within (A) to (E).</p> <p>Funds of funds generally offer a more diversified and lower risk investment opportunity than the underlying funds themselves. They may also offer exposure to investment funds to some investors who would not be able to invest in the underlying funds directly.</p>
Master Feeder Fund	<p>Please refer to GLO for definition.</p> <p>Feeder Fund is a Fund which is dedicated to investing in the Units or Debentures of a single other Fund (Master Fund).</p> <p>Master Fund refers to a Fund which issues its Units or Debentures only to other Funds which are dedicated to investing in that Master Fund.</p> <p>In a Master-Feeder fund structure, investors put their capital into Feeder funds which are then invested into a Master fund. While the Feeder fund purchases the shares of the master fund, the Master fund makes all portfolio investments.</p>
Credit Fund	<p>Please refer to GLO for definition.</p> <p>Credit fund is an Exempt Fund and a Domestic Fund that is closed-ended fund managed by an Authorised Fund Manager; and has its activities limited to:</p> <p>(A) investment in Credit Facilities, whether by origination, purchase or participation; 30 (B) activities related to (A), including investment in the equity of a legal entity to which the Credit Fund lends or the Group to which it belongs; and (C) the holding of Investments (other than a Digital Asset) for the purposes of cash management or hedging.</p>
Digital Asset Fund	<p>Please refer to GLO for definition.</p> <p>Fund that invests in Digital Assets that have been admitted to trading on an AFSA licensed Digital Asset Trading Facility; and can invest in Digital Assets mentioned in (i) even if they are not traded on AFSA licensed Digital Asset Trading Facility; provided that the trading facility on which the Digital Assets are traded is regulated by a Financial Services Regulator, see the glossary.</p>
Money Market Fund (MMF)	<p>Please refer to GLO for definition.</p> <p>MMF is a fund whose investment objectives are to preserve the capital of the Fund and provide daily liquidity, while achieving returns that are in line with money market rates and whose NAV must be maintained: (A) constant at par (net of earnings) or (B) at the value of a Unitholder's initial capital plus earnings.</p>
ESG Fund	<p>Please refer to GLO for definition.</p> <p>A Fund which integrates ESG criteria into its investment strategy and decision-making process.</p>
Islamic Fund	<p>Please refer to GLO for definition.</p>

	A Fund, all operations of which are conducted in a Shariah compliant manner.
Other	Other types of Funds that not mentioned above.

Legal Form	Instructional Guidelines
Open-Ended IC (OEIC)	Please refer to AIFC Companies Regulation and Rules. In general, this is incorporate funds with regular subscription and redemption.
Closed-Ended IC (CEIC)	Please refer to AIFC Companies Regulation and Rules. In general, CEICs do not regularly issue or redeem shares based on investor demand.
Limited Partnership (LP)	Please refer to AIFC Companies Regulation and Rules. In general, LP utilises partnership structures
Protected Cell Company (PCC)	Please refer to AIFC Companies Regulation and Rules. In general, this is segregate assets and liabilities for each cell under common management.

Exempt Funds	An Exempt Fund is a Collective Investment Scheme the Units of which are Offered in the AIFC only by way of a private placement: (i) to Persons who are Professional Clients; and (ii) in minimum subscription amounts of US\$ 50,000.
Non-Exempt Funds	A Non-Exempt Fund is any Collective Investment Scheme: (i) the Units of which are Offered in the AIFC; and (ii) which is not an Exempt Fund.

Assets under Management (AUM)	Net Asset Value (NAV)	Number of Unitholders
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FC_220_2.1	FC_220_2.2	FC_220_3.3
FC_220_2.3	FC_220_2.5	FC_220_4.3
FC_220_2.4	FC_220_3.2	FC_220_5.3
FC_220_3.1	FC_220_4.2	FC_220_6.3
FC_220_4.1	FC_220_5.2	
FC_220_5.1	FC_220_6.2	
FC_220_6.1	FC_220_7.2	
FC_220_7.1		

FC220 2.1	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Money Market Instruments					
2 - Listed Equities					
3 - Unlisted Equities					
4 - Fixed Income					
5 - Options					
6 - Futures					
7 - Contract for Difference					
8 - Other derivatives					
9 - Units (Funds)					
10 - Structured Products					
11 - Environmental Instruments					
12 - Real Estate					
13 - Digital Assets					
14 - Commodity					
15 - Others					
Total Assets Under Management by Asset Class, in kUSD					

FC220 2.2	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Money Market Instruments					
2 - Listed Equities					

3 - Unlisted Equities				
4 - Fixed Income				
5 - Options				
6 - Futures				
7 - Contract for Difference				
8 - Other derivatives				
9 - Units (Funds)				
10 - Structured Products				
11 - Environmental Instruments				
12 - Real Estate				
13 - Digital Assets				
14 - Commodity				
15 - Others				
Total Net Asset Value by Asset Class, in kUSD				

Section	Instructional Guidelines
<u>FC220 2</u> (applicable for FC220_2.1 and FC220_2.2)	Provide a breakdown of total monetary value of assets under management by the type of underlying investment.
1 – Money Market Instruments (MMIs)	MMIs are financial instruments that have a short-term maturity period, typically less than one year. MMIs include Treasury bills, commercial papers, certificates of deposit, and repurchase agreements.
2 – Listed Equities	Listed equities refer to shares of stock that are traded on a recognised exchange. These equities are publicly listed and can be bought and sold by investors in the open market.
3 – Unlisted Equities	Unlisted equities are a type of investment that refers to shares of stock in companies that are not publicly traded on a recognised exchange. Investors in unlisted equities may include VCs, PE firms or individuals who invests directly in private companies
4 – Fixed Income	Fixed income refers to a type of investment that provides a fixed stream of income to the investor over a specific period of time. It typically involves investing in bonds, which are debt securities issued by governments, municipalities, or corporations.
5 – Options	Please refer to GLO for definition. In general, it is fin. Instrument that grants the right to: (a) buy/sell a security, investment, currency, or commodity; (b) receive cash based on an index or rate; (c) buy/sell similar options.

6 – Futures	Please refer to GLO for definition. In general, it is an instrument comprising rights under: (a) the future sale of a commodity or property at an agreed price, traded or intended for investment; (b) a contract whose value depends on price changes or rates, settled in cash. Excludes contracts involving property delivery, deposits, or insurance.
7 – Contract for Difference	Please refer to GLO for definition. In general, refer to rights under contracts designed to profit or avoid loss based on changes in property value, prices, or indices, unless the contract involves the actual exchange of property, involves deposits where returns depend on an index, or is an insurance contract.
8 – Other Derivatives	Other types of Derivatives, which are not mentioned above.
9 – Units (Funds)	In general, it refers to pooled investments that are managed by professional fund managers. These funds collect money from multiple investors and invest it in various financial instruments such as stocks, bonds, and other assets.
10 - Structured Products	Please refer to GLO for definition, In general, Structured Products are financial instruments that combine different types of assets. These assets can include marketable securities, corporate sukuk, corporate debt securities, covered bonds, and residential financing backed securities.
11 – Environmental Instruments	Please refer to GLO for definition. In general, it is an investment that allows emissions under a trading scheme, proves reduction/removal of greenhouse gases, or represents environmental attributes like carbon credits or certificates.
12 – Real Estate	It refers to any form of direct or indirect interest in real estate
13 – Digital Assets	Please refer to GLO for definition. In general, Digital asset that functions as exchange, unit of account, or store of value, but isn't government-backed. Distinguished from fiat currency and e-money. Excluded digital assets that are not on AFSA admitted DA list.
14 – Commodity	Any goods of a fungible nature that are capable of being delivered, including but not limited to metals and their ores and alloys, agricultural products, energy, such as gas and electricity, and Environmental Instruments.
15 – Others	Other asset types not specifically categorised in the provided options.

FC220 2.3	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Real Estate					
2 - Consumer Discretionary					

3 - Information Technology					
4 - Health Care					
5 - Utilities					
6 - Industrials					
7 - Communication Services					
8 - Materials					
9 - Consumer Staples					
10 - Financials					
11 - Energy					
12 - Others					
Total Client's AUM by Sectors, in kUSD					

FC220_2.3	Instructional Guidelines
1 - Real Estate	Investments related to property, including residential, commercial, and industrial real estate, as well as real estate investment trusts (REITs).
2 - Consumer Discretionary	Refers to industries that produce non-essential goods and services, such as retail, luxury goods, automobiles, and entertainment.
3 - Information Technology	Investments related to companies in the tech sector, including software, hardware, semiconductors, and IT services.
4 - Health Care	Investments in the health care sector, including pharmaceuticals, biotechnology, medical devices, and health care services providers.
5 – Utilities	Companies that provide essential services such as electricity, water, natural gas, and sewage treatment.
6 – Industrials	Companies that manufacture and distribute capital goods such as aerospace, defense, machinery, and construction. This sector also includes transportation services and industrial suppliers.
7 - Communication Services	Investments in companies that provide communication services such as telecommunications, media, entertainment, and internet companies.
8 – Materials	Companies involved in the discovery, development, and processing of raw materials, such as metals, chemicals, construction materials, and forestry products.
9 - Consumer Staples	Investments in industries that provide essential goods such as food, beverages, household items, and personal care products.
10 – Financials	Investments in financial services companies such as banks, insurance firms, asset management firms, and credit card companies.
11 – Energy	Companies involved in the exploration, production, refining, and distribution of energy resources, including oil, gas, and renewable energy sources.
12 - Others	Any investments that do not fit into the predefined categories, which could include niche sectors or alternative investments.

FC220 2.4	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - AIFC only					
2 - Kazakhstan (except AIFC)					
3 - Central Asia (except Kazakhstan)					
4 - Russia Federation					
5 - United Kingdom					
6 - Middle East					
7 - Jersey, Guernsey & Isle of Man					
8 - Europe (EEA)					
9 - Europe (other than EEA)					
10 - Singapore					
11 - China					
12 - Japan					
13 - Rest of Asia					
14 - Bermuda, Cayman, British Virgin Islands					
15 - USA					
16 - North America					
17 - South America					
18 - Rest of the World					
Total Assets Under Management by origin of the asset, in kUSD					

FC220 2.5	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - AIFC only					
2 - Kazakhstan (except AIFC)					
3 - Central Asia (except Kazakhstan)					
4 - Russia Federation					
5 - United Kingdom					
6 - Middle East					
7 - Jersey, Guernsey & Isle of Man					
8 - Europe (EEA)					
9 - Europe (other than EEA)					
10 - Singapore					
11 - China					
12 - Japan					
13 - Rest of Asia					
14 - Bermuda, Cayman, British Virgin Islands					

15 - USA					
16 - North America					
17 - South America					
18 - Rest of the World					
Total Net Asset Value by origin of the asset, in kUSD					

Form	Instructional Guidelines
FC220 2.4 / FC220 2.5 (AUM/NAV) 1 – AIFC only 2 – Kazakhstan (except AIFC) 3 – Central Asia (except Kazakhstan) 4 – Russia Federation 5 – United Kingdom 6 – Middle East 7 – Jersey, Guernsey & Isle of Man 8 – Europe (EEA) 9 – Europe (other than EEA) 10 – Singapore 11 – China 12 – Japan 13 – Rest of Asia 14 – Bermuda, Cayman, British Virgin Islands 15 – USA 16 – North America 17 – South America 18 – Rest of the World	Provide a breakdown of origin of the asset (i.e., where the asset is based or where the asset is primarily traded) <u>Guidance:</u> For listed instruments, the origin is the primary listing or issue market. For derivatives, the origin is not the underlying asset, but the location of the listing or issuance of the derivative contract. Dual listings and secondary trades do not change origin unless the new market becomes the main listing or regulator.

FC220 3.1	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - AIFC only					
2 - Kazakhstan (except AIFC)					
3 - Central Asia (except Kazakhstan)					
4 - Russia Federation					
5 - United Kingdom					
6 - Middle East					
7 - Jersey, Guernsey & Isle of Man					
8 - Europe (EEA)					

9 - Europe (other than EEA)					
10 - Singapore					
11 - China					
12 - Japan					
13 - Rest of Asia					
14 - Bermuda, Cayman, British Virgin Islands					
15 - USA					
16 - North America					
17 - South America					
18 - Rest of the World					
Total Assets Under Management by Destination of Accounts Booked, in kUSD	-	-	-	-	-

FC220 3.2	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - AIFC only					
2 - Kazakhstan (except AIFC)					
3 - Central Asia (except Kazakhstan)					
4 - Russia Federation					
5 - United Kingdom					
6 - Middle East					
7 - Jersey, Guernsey & Isle of Man					
8 - Europe (EEA)					
9 - Europe (other than EEA)					
10 - Singapore					
11 - China					
12 - Japan					
13 - Rest of Asia					
14 - Bermuda, Cayman, British Virgin Islands					
15 - USA					
16 - North America					
17 - South America					
18 - Rest of the World					
Total Net Asset Value by Destination of Accounts Booked, in kUSD					

FC220_3.3	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - AIFC only					
2 - Kazakhstan (except AIFC)					
3 - Central Asia (except Kazakhstan)					
4 - Russia Federation					
5 - United Kingdom					
6 - Middle East					
7 - Jersey, Guernsey & Isle of Man					
8 - Europe (EEA)					
9 - Europe (other than EEA)					
10 - Singapore					
11 - China					
12 - Japan					
13 - Rest of Asia					
14 - Bermuda, Cayman, British Virgin Islands					
15 - USA					
16 - North America					
17 - South America					
18 - Rest of the World					
Total Number of Unitholders by Destination of Accounts Booked					

<p>FC220_3 (applicable for FC220_3.1, FC220_3.2 and FC220_3.3)</p> <p>1 - AIFC only 2 - Kazakhstan (except AIFC) 3 - Central Asia (except Kazakhstan) 4 - Russia Federation 5 - London 6 - Jersey, Guernsey & Isle of Man 7 - Rest of Europe 8 - Singapore 9 - Hong Kong 10 - Rest of Asia 11 - Bermuda, Cayman, BVI 12 - USA</p>	<p>Provide a breakdown of booking centres where the client assets are booked in value of AUM and NAV.</p> <p>For number of unitholders (FC220_3.3) provide a breakdown of booking centres where the client's units are booked.</p>
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13 - Rest of Americas	
14 - Rest of the World	

FC220 4.1	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Retail Clients					
2 - Deemed Professional Clients					
3 - Assessed Professional Clients					
4 - Market Counterparties					
Total Assets Under Management by Client Classification, in kUSD					

FC220 4.2	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Retail Clients					
2 - Deemed Professional Clients					
3 - Assessed Professional Clients					
4 - Market Counterparties					
Total Net Asset Value by Client Classification, in kUSD					

FC220 4.3	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Retail Clients					
2 - Deemed Professional Clients					
3 - Assessed Professional Clients					
4 - Market Counterparties					
Total Number of Unitholders by Client Classification					

FC220 4 (applicable for FC220_4.1, FC220_4.2 and FC220_4.3)	Provide a breakdown of the total monetary value of AUM, NAV and number of unitholders according to client classification under COB chapter 2.
1 - Retail Clients	Please refer to COB 2.2. In general, Refer to individuals or natural persons who engage in financial services as consumers. These individuals typically have limited knowledge and experience in financial matters and may require a higher level of protection.
2 - Deemed Professional Clients (DPC)	Please refer to COB 2.4. In general,

	DPC are classified as professional clients based on predefined criteria. Entities such as national or regional governments, central banks, authorised financial institutions, collective investment schemes, pension funds, and other institutional investors.
3 - Assessed Professional Clients	Please refer to COB 2.5. In general, The assessment is conducted by the authorised firm. The individual must meet specific requirements, such as having a certain level of net assets and demonstrating sufficient experience and understanding of relevant financial products and services.
4 - Market Counterparties	Please refer to COB 2.7. In general, Market Counterparties are legal entities that enter into contracts on financial markets. They ensure that the contracts are executed smoothly and act as the buyer to every seller and the seller to every buyer.

FC220 5.1	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Funds registered in the AIFC					
2 - Funds registered outside the AIFC					
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles					
4 - Single Family Offices					
5 - Institutional					
6 - Others					
Total assets under management - breakdown of Client Types					

FC220 5.2	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Funds registered in the AIFC					
2 - Funds registered outside the AIFC					
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles					
4 - Single Family Offices					
5 - Institutional					
6 - Others					
Total Net Asset Value - breakdown of Client Types					

FC220 5.3	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - Domestic Funds					
2 - Foreign Funds					
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles					

4 - Single Family Offices					
5 - Institutional					
6 - Others					
Total Number of Unitholders - breakdown of Client Types					

FC220 5 (applicable for FC220_5.1, FC220_5.2 and FC220_5.3)	Total Assets Under Management/Net Asset Value/ Number of Unitholders - breakdown of Client Types
1 – Domestic Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is established or domiciled in the AIFC. Registered funds in AIFC can be managed by either local or foreign fund managers.
2 – Foreign Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is not established or domiciled in the AIFC. These funds operate outside the jurisdiction of the AIFC. Investors can participate in these funds to gain exposure to different markets and investment opportunities outside the AIFC.
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles	High Net Worth Individuals (HNWIs) refer to individuals who have a high net worth, meaning they possess significant financial assets. HNWIs often have personal investment vehicles, such as trusts or investment companies, to manage their wealth.
4 –Single Family Offices	Please refer to GLO for definition. In general, it is a Single Family Office (SFO) is a corporate entity in the AIFC that manages the financial and legal affairs of a Single Family. This family consists of lineal descendants of a common ancestor within three generations, including stepchildren, adopted children, and spouses. It operates privately for the benefit of family members and does not provide services to the public.
5 - Institutional	These organisations can include government agencies, corporations, educational institutions, non-profit organisations, and financial institutions.
6 - Others	Other client types not specifically categorised in the provided options.

FC220 6.1	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - AIFC Participant					
2 - Kazakhstan Residence (except AIFC Participants)					
3 - Central Asia Residence (except Kazakhstan)					
4 - Asia Residence (except Central Asia)					
5 - Russian Federation Residence					

6 - Europe Residence					
7 - Americas Residence					
8 - Australia Residence					
9 - Africa Residence					
Total assets under management by Customer Residence					

FC220 6.2	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - AIFC Participant					
2 - Kazakhstan Residence (except AIFC Participants)					
3 - Central Asia Residence (except Kazakhstan)					
4 - Asia Residence (except Central Asia)					
5 - Russian Federation Residence					
6 - Europe Residence					
7 - Americas Residence					
8 - Australia Residence					
9 - Africa Residence					
Net Asset Value by Customer Residence					

FC220 6.3	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5
1 - AIFC Participant					
2 - Kazakhstan Residence (except AIFC Participants)					
3 - Central Asia Residence (except Kazakhstan)					
4 - Asia Residence (except Central Asia)					
5 - Russian Federation Residence					
6 - Europe Residence					
7 - Americas Residence					
8 - Australia Residence					
9 - Africa Residence					
Total Number of Unitholders by Customer Residence					

<p>FC220 6 (applicable for FC220_6.1, FC220_6.2 and FC220_6.3) 1 - AIFC Participant 2- Kazakhstan Residence (except AIFC Participants) 3 - Central Asia Residence (except Kazakhstan)</p>	<p>AFSA expects the firm to report totals of AUM, NAV and number of unitholders by the place where the beneficial owner ordinarily resides.</p>
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4 - Asia Residence (except Central Asia) 5 - Europe Residence 6 - Americas Residence 7 - Australia Residence 8 - Africa Residence	
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<u>FC220 7.1 - Portfolio liquidity:</u>	AUM (kUSD)
1 day or less	
2 - 7 days	
8 - 30 days	
31 - 90 days	
91 - 180 days	
181 - 365 days	
Longer than 365 days	
Total AUM, kUSD	

<u>FC220 7.2 - Investor liquidity:</u>	Aggregate NAV (kUSD)
1 day or less	
2 - 7 days	
8 - 30 days	
31 - 90 days	
91 - 180 days	
181 - 365 days	
Longer than 365 days	
Total Aggregate NAV, kUSD	

<u>FC220 7.1 - Portfolio liquidity</u>	Aggregate value (AUM) across funds of portfolio capable of being liquidated
<u>FC220 7.2 - Investor liquidity</u>	Aggregate value (NAV) of funds that offer redemption under the following frequencies

Investment firm's name:

Reporting date:

DD/MM/YYYY

Providing Fund Administration and Acting as a Trustee of a Fund.

Instructions on the Annex 2.4 to the Manual for Preparation of Returns for Investment Firms to collect data on Providing Fund Administration and Acting as a Trustee of a Fund.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC230 – Fund Administration and Acting as the Trustee of a Fund

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.
8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This Form is designed to capture data about Authorised Firms that carrying on the Regulated Activities:

- Providing Fund Administration, and
- Acting as the Trustee of a Fund

Applicability

Authorised Firms need to complete only the sections of the Form that are applicable to them.

Providing Fund Administration

Which of the following Fund Administration services do you provide? (Indicate "yes" all that apply)	Answer
Processing dealing instructions (subscriptions, redemptions, stock transfers, settlements)	Yes/No
Valuing assets and performing NAV calculations	Yes/No
Maintaining share/unitholder registers	Yes/No
Performing AML and compliance checks	Yes/No
Transaction monitoring and reconciliation	Yes/No
Banking, cash management, treasury, FX	Yes/No
Producing financial statements (other than as registered auditor)	Yes/No
Communicating with stakeholders (Fund Manager, investment managers, brokers, regulators)	Yes/No
Other services (please specify):	Yes/No

No	Funds under Administration	Date of register	Investment Strategy	Fund Type*	Exempt /Non-Exempt	Legal Form	Jurisdiction	Type of AdmService (GEN schedule 1, 8)	if Multi-Service, please specify Type of AdmService	Assets under Administration (kUSD)	Number of Unitholders
Fund 1											
Fund 2											
Fund 3											
Fund 4											
Fund 5											

Requested Information	Instructional Guidelines
Fund Name	The official name of the fund, as registered or designated in the Public Register.
Date of register	The date on which the fund was officially registered or established, indicating when it became active, as indicated in the Public Register.
Investment Strategy	A description of the approach or plan the fund uses to achieve its investment goals, detailing the types of assets it invests in, risk management practices, and overall investment objectives as indicated in the Offering Materials of the Fund.
Top Holdings [Tickers, name (weights)]	Please list the top investments held by the fund, including the stock or asset ticker symbol, the name of the company or asset, and the percentage of the fund's total portfolio that each holding represents (weights).

Fund Type	Instructional Guidelines
Hedge Fund	A Hedge Fund is an investment vehicle that pools with LLP form and employs a wide array of strategies to generate returns. Unlike traditional funds, hedge funds are flexible in their investment approach, often using techniques such as leveraging, short selling, and derivatives to achieve their goals.
Equity Fund	A Fund that mainly invests in listed companies through equities. (at least 50% of the assets)
Fixed Income Fund	A fixed income fund invests at least 80% of its assets in fixed income instruments (debentures) such as government, municipal, and corporate bonds, with the goal of providing regular income and preserving capital.
Mixed Fund	A Fund investing in both equities and bonds where the limits of the two asset classes lie close to 50% or fund that can invest up to 70% of the assets in equities and up to 60% in bonds
Real Estate Fund	Please refer to GLO for definition.

	<p>Real Estate funds:</p> <ul style="list-style-type: none"> - invests at least 80% of its assets in income-producing real estate, with the remainder invested in cash or other securities; - receives at least 50% of the net profit from the rental of real estate; distribute to unitholders [each year] not less than 80% of the annual net profit <p>Real Estate Investment Trusts can only invest in property under development full completion of construction of which is guaranteed by a relevant state authority or institution or acceptable by the AFSA guarantee issued by a credible bank. The total contract value of the property under development must not exceed 10% of the net asset value of the Fund property of the REIT.</p>
Commodity Fund	A Fund that mainly invests in listed/unlisted commodities. (at least 80% of the assets)
Private Equity Fund	Please refer to GLO for definition. PE fund is an Exempt Fund, which is closed-ended (unless otherwise approved by the AFSA) and primarily invests in unlisted businesses, by means of shares, convertible debt or other equity-related investments.
Exchange Traded Fund	Please refer to GLO for definition. Fund that is constituted as an open-ended Public Fund and has its Units available for trading throughout the day on an exchange that is prepared to buy and sell Units of the Fund throughout the day on the exchange, but only if the exchange is operated by an Authorised Market Institution or regulated by a Financial Services Regulator in a jurisdiction that has appropriate co-operation arrangements in place with the AFSA to ensure co-operation (including the exchange of information between regulatory authorities)
Venture Fund	Please refer to GLO for definition. Venture Fund is an Exempt Fund and a Domestic Fund that primarily invests in the equity share capital of unlisted businesses which are at an early stage of development and limits total subscriptions to an amount not to exceed US\$100 million (or currency equivalent) or a higher amount approved by the AFSA.
Umbrella Fund	Please refer to GLO for definition. A Fund in which the contributions of the Unitholders and the profits or income out of which payments made to them are pooled separately in a number of Sub-Funds constituting separate parts of the Fund Property. Fund Managers of Umbrella Funds have the flexibility to use the Protected Cell Company (PCC) structure for open-ended Umbrella Funds and must ensure that none of its Sub-Funds invests in another of its Sub-Funds.
Fund of Funds	Please refer to GLO for definition. A Fund which restricts its investment activities to investing in Units or Debentures of only two or more other Funds. However, not more than 25% in value of the Fund Property is to consist of Units in any other Fund. A Fund Manager of a Fund of Funds may not invest in: (A) another Fund of Funds; and

	<p>(B) a Feeder Fund; and (C) any Fund which is dedicated to investment in a number of Funds; and (D) any Fund which is dedicated to investment in a single Fund or in a single investment trusts; and (E) any Sub-Fund of an Umbrella Fund or Sub-Fund of any other Fund which is equivalent to a Fund within (A) to (E).</p> <p>Funds of funds generally offer a more diversified and lower risk investment opportunity than the underlying funds themselves. They may also offer exposure to investment funds to some investors who would not be able to invest in the underlying funds directly.</p>
Master Feeder Fund	<p>Please refer to GLO for definition. Feeder Fund is a Fund which is dedicated to investing in the Units or Debentures of a single other Fund (Master Fund).</p> <p>Master Fund refers to a Fund which issues its Units or Debentures only to other Funds which are dedicated to investing in that Master Fund.</p> <p>In a Master-Feeder fund structure, investors put their capital into Feeder funds which are then invested into a Master fund. While the Feeder fund purchases the shares of the master fund, the Master fund makes all portfolio investments.</p>
Credit Fund	<p>Please refer to GLO for definition. Credit fund is an Exempt Fund and a Domestic Fund that is closed-ended fund managed by an Authorised Fund Manager; and has its activities limited to: (A) investment in Credit Facilities, whether by origination, purchase or participation; 30 (B) activities related to (A), including investment in the equity of a legal entity to which the Credit Fund lends or the Group to which it belongs; and (C) the holding of Investments (other than a Digital Asset) for the purposes of cash management or hedging.</p>
Digital Asset Fund	<p>Please refer to GLO for definition. Fund that invests in Digital Assets that have been admitted to trading on an AFSA licensed Digital Asset Trading Facility; and can invest in Digital Assets mentioned in (i) even if they are not traded on AFSA licensed Digital Asset Trading Facility; provided that the trading facility on which the Digital Assets are traded is regulated by a Financial Services Regulator, see the glossary.</p>
Money Market Fund (MMF)	<p>Please refer to GLO for definition. MMF is a fund whose investment objectives are to preserve the capital of the Fund and provide daily liquidity, while achieving returns that are in line with money market rates and whose NAV must be maintained: (A) constant at par (net of earnings) or (B) at the value of a Unitholder's initial capital plus earnings.</p>
ESG Fund	<p>Please refer to GLO for definition. A Fund which integrates ESG criteria into its investment strategy and decision-making process.</p>
Islamic Fund	<p>Please refer to GLO for definition. A Fund, all operations of which are conducted in a Shariah compliant manner.</p>

Other	Other types of Funds that not mentioned above.
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Legal Form	Instructional Guidelines
Open-Ended IC (OEIC)	Please refer to AIFC Companies Regulation and Rules In general, this is incorporate funds with regular subscription and redemption.
Closed-Ended IC (CEIC)	Please refer to AIFC Companies Regulation and Rules In general, CEICs do not regularly issue or redeem shares based on investor demand.
Limited Partnership (LP)	Please refer to AIFC Companies Regulation and Rules In general, LP utilises partnership structures
Protected Cell Company (PCC)	Please refer to AIFC Companies Regulation and Rules In general, this is segregate assets and liabilities for each cell under common management.

Exempt Funds	An Exempt Fund is a Collective Investment Scheme the Units of which are Offered in the AIFC only by way of a private placement: (i) to Persons who are Professional Clients; and (ii) in minimum subscription amounts of US\$ 50,000.
Non-Exempt Funds	A Non-Exempt Fund is any Collective Investment Scheme: (i) the Units of which are Offered in the AIFC; and (ii) which is not an Exempt Fund.

<u>Acting as the Trustee of a Fund</u>	Number of Customers	Net Asset Movement	Total Amount of Assets
1 - Domestic Funds			
2 - Foreign Funds			
Total			

Acting as the Trustee of a Fund

Row	Instructional Guidelines
1 – Domestic Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is established or domiciled in the AIFC. Registered funds in AIFC can be managed by either local or foreign fund managers.
2 – Foreign Funds	Please refer to GLO for definition. In general, it is a CIS that is not established or domiciled in the AIFC. These funds operate outside the jurisdiction of the AIFC. Investors can participate in these funds to gain exposure to different markets and investment opportunities outside the AIFC.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Custody Activities

Instructions on Annex 2.5 to the Manual for Preparation of Returns for Investment Firms to collect data on Custody activities.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines**FORM FC240 – Custody Activities**

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference

is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This Form is designed to capture data about Authorised Firms that carrying on the Regulated Activities:

- Providing Custody,
- Arranging Custody

Applicability

Authorised Firms need to complete only the sections of the Form that are applicable to them.

Clients Assets Held with Custodians

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

Clients Assets Held with Custodians

<u>No</u>	Custodian / Third Party Agent Name	Type of Clients	Type of Assets	Country of Custody	Number of Customers	Net Asset Movement	Total Amount of Assets	Whether Group Entity
1								
2								
3								
4								
5								

Clients Assets Held with Custodians

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

Column	Instructional Guidelines
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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.

<u>Providing Custody</u>	Number of Customers	Net Asset Movement	Total Amount of Assets
1 - Domestic Funds			
2 - Foreign Funds			
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles			
4 - Family Offices			
5 - Institutional			
6 - Others			
Total Arranging Custody - breakdown of Client Types			

Providing Custody

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

Row	Instructional Guidelines
1 – Domestic Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is established or domiciled in the AIFC. Registered funds in AIFC can be managed by either local or foreign fund managers.
2 – Foreign Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is not established or domiciled in the AIFC. These funds operate outside the jurisdiction of the AIFC. Investors can participate in these funds to gain exposure to different markets and investment opportunities outside the AIFC.
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles	High Net Worth Individuals (HNWIs) refer to individuals who have a high net worth, meaning they possess significant financial assets. HNWIs often have personal investment vehicles, such as trusts or investment companies, to manage their wealth.

4 – Single Family Offices	Please refer to GLO for definition. In general, it is a Single Family Office (SFO) is a corporate entity in the AIFC that manages the financial and legal affairs of a Single Family. This family consists of lineal descendants of a common ancestor within three generations, including stepchildren, adopted children, and spouses. It operates privately for the benefit of family members and does not provide services to the public.
5 - Institutional	These organisations can include government agencies, corporations, educational institutions, non-profit organisations, and financial institutions.
6 - Others	Other client types not specifically categorised in the provided options.

Column	Instructional Guidelines
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.

<u>Arranging Custody</u>	Number of Customers	Net Asset Movement	Total Amount of Assets
1 - Domestic Funds			
2 - Foreign Funds			
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles			
4 - Family Offices			
5 - Institutional			
6 - Others			
Total Arranging Custody - breakdown of Client Types			

Arranging Custody

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

Row	Instructional Guidelines
1 – Domestic Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is established or domiciled in the AIFC. Registered funds in AIFC can be managed by either local or foreign fund managers.
2 – Foreign Funds	Please refer to GLO for definition. In general, it is a Collective Investment Scheme that is not established or domiciled in the AIFC. These funds operate outside the jurisdiction of the AIFC. Investors can participate in these funds to gain exposure to different markets and investment opportunities outside the AIFC.
3 - High Net Worth Individuals (HNWI) including Personal Investment Vehicles	High Net Worth Individuals (HNWIs) refer to individuals who have a high net worth, meaning they possess significant financial assets. HNWIs often have personal investment vehicles, such as trusts or investment companies, to manage their wealth.
4 – Single Family Offices	Please refer to GLO for definition. In general, it is a Single-Family Office (SFO) is a corporate entity in the AIFC that manages the financial and legal affairs of a Single Family. This family consists of lineal descendants of a common ancestor within three generations, including stepchildren, adopted children, and spouses. It operates privately for the benefit of family members and does not provide services to the public.
5 - Institutional	These organisations can include government agencies, corporations, educational institutions, non-profit organisations, and financial institutions.
6 - Others	Other client types not specifically categorised in the provided options.

Column	Instructional Guidelines
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.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Dealing in Investments

Instructions on Annex 2.6 to the Manual for Preparation of Returns for Investment Firms to collect data on dealing in investments as principal or/and agent.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC250 – Dealing in Investments

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference

is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This Form is designed to capture data about Authorised Firms that provide:

- Dealing in Investments as Principal or/and
- Dealing in Investments as Agent

FC250	
Value in numbers	
Number of Client Accounts	
Number of Dormant Accounts	
Number of Test Accounts	
Number of Unique Clients	
Value in \$ 000's dollars	
Commission Revenue from Broker and Dealer activity	
Total amount of Client's Money under Broker and Dealer activity	
Total amount of Client's Assets under Broker and Dealer activity	
Total amount of Client's Money and Assets under Broker and Dealer activity	

FC250	Instructional Guidelines
Number of Client Accounts	This refers to the count of account that were active for trading or investments for 12 months
Number of Dormant Accounts	This refers to the count of account that were inactive for trading or investments for 12 months
Number of Test Accounts	These accounts are created for testing purposes, often used internally by the firm for running simulations, training, or demonstrating services, without involving actual trading.
Number of Unique Clients	This refers to the count of distinct clients who hold one or more accounts with the firm. It eliminates duplicates in case a single client has multiple accounts.

Commission Revenue from Broker and Dealer activity, in \$ 000's dollars	Income earned by the Firm for executing trades and facilitating transactions on behalf of clients or its own account. This revenue is derived from fees or commissions for acting as Dealer and/or Broker in financial markets.
Total amount of Client's Money under Broker and Dealer activity, in \$ 000's dollars	All money received or held on behalf of a Client in connection with Investment Business in the AIFC is considered Client Money, except certain circumstances, please refer to COB 8.2.
Total amount of Client's Assets under Broker and Dealer activity, in \$ 000's dollars	A Client Investment refers to an Investment held by an Authorised Firm on behalf of a Client in connection with the Investment Business conducted by the Authorised Firm, whether Dealing in Investments as Principal or as Agent.
Total amount of Client's Assets under Broker and Dealer activity, in \$ 000's dollars	This will be a sum total of Client's Money and Client's Assets, will be automatically calculated.

<u>FC250_1</u>	Value
1 - Total error trades recorded	
2 - Total matched principal error trades that resulted in a principal position	
3 - Total of agency error trades that resulted in a principal position	
4 - Total limit breaches recorded	
5 - Total limit extensions granted during the quarter	
6 - Total principal settlement fails	
7 - Total counterparty settlement fails	
8 - Total number of complaints lodged against the firm	
9 - Total number of products offered	

<u>FC250_1</u>	Instructional Guidelines
1 - Total error trades recorded	These are transactions that were executed incorrectly due to human or system error, leading to the wrong trade being placed or processed.
2 - Total matched principal error trades that resulted in a principal position	Refers to error trades where the firm acted as the principal (buying or selling securities for its own account) and the error was eventually matched or corrected but resulted in the firm holding a principal position.
3 - Total of agency error trades that resulted in a principal position	These are error trades where the firm was acting as an agent (trading on behalf of a client), but due to an error, the firm ended up with a principal position.
4 - Total limit breaches recorded	This refers to instances where predefined risk or trading limits were exceeded. These limits are often set to manage exposure to market, credit, or operational risks.

5 - Total limit extensions granted during the quarter	The number of times trading, or exposure limits were increased or extended for the firm within the given quarter, typically to accommodate special transactions or client demands.
6 - Total principal settlement fails	Refers to instances where the firm, acting as a principal, failed to settle a transaction by the required settlement date.
7 - Total counterparty settlement fails	The number of settlement failures caused by the counterparty (the other party in the transaction) not fulfilling their obligations in a timely manner.
8 - Total number of complaints lodged against the firm	This is the total number of formal complaints filed by clients or third parties against the firm regarding its services or products.
9 - Total number of products offered	Refers to the total range of financial products that the firm provides, such as equities, bonds, derivatives, or mutual funds.

<u>FC250 2.1</u>	Client's money and assets, in \$ 000's dollars
1 - Money Market Instruments (MMIs)	
2 - Listed Equities	
3 - Unlisted Equities	
4 - Fixed Income	
5 - Options	
6 - Futures	
7 - Contract for Difference	
8 - Other derivatives	
9 - Units (Funds)	
10 - Structured Products	
11 - Environmental Instruments	
12 - Real Estate	
13 - Digital Assets	
14 - Commodity	
15 - Others	
Total Client's Money and Assets by Asset Class	

FC250_2.1	Instructional Guidelines
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1 – Money Market Instruments (MMIs)	MMIs are financial instruments that have a short-term maturity period, typically less than one year. MMIs include Treasury bills, commercial papers, certificates of deposit, and repurchase agreements.
2 – Listed Equities	Listed equities refer to shares of stock that are traded on a recognised exchange. These equities are publicly listed and can be bought and sold by investors in the open market.
3 – Unlisted Equities	Unlisted equities are a type of investment that refers to shares of stock in companies that are not publicly traded on a recognised exchange. Investors in unlisted equities may include VCs, PE firms or individuals who invests directly in private companies
4 – Fixed Income	Fixed income refers to a type of investment that provides a fixed stream of income to the investor over a specific period of time. It typically involves investing in bonds, which are debt securities issued by governments, municipalities, or corporations.
5 – Options	Please refer to GLO for definition. In general, it is fin. Instrument that grants the right to: (a) buy/sell a security, investment, currency, or commodity; (b) receive cash based on an index or rate; (c) buy/sell similar options.
6 – Futures	Please refer to GLO for definition. In general, it is an instrument comprising rights under: (a) the future sale of a commodity or property at an agreed price, traded or intended for investment; (b) a contract whose value depends on price changes or rates, settled in cash. Excludes contracts involving property delivery, deposits, or insurance.
7 – Contract for Difference	Please refer to GLO for definition. In general, refer to rights under contracts designed to profit or avoid loss based on changes in property value, prices, or indices, unless the contract involves the actual exchange of property, involves deposits where returns depend on an index, or is an insurance contract.
8 – Other Derivatives	Other types of Derivatives, which are not mentioned above.
9 – Units (Funds)	In general, it refers to pooled investments that are managed by professional fund managers. These funds collect money from multiple investors and invest it in various financial instruments such as stocks, bonds, and other assets.
10 - Structured Products	Please refer to GLO for definition, In general, Structured Products are financial instruments that combine different types of assets. These assets can include marketable securities, corporate sukuk, corporate debt securities, covered bonds, and residential financing backed securities.
11 – Environmental Instruments	Please refer to GLO for definition. In general, it is an investment that allows emissions under a trading scheme, proves reduction/removal of greenhouse gases, or represents environmental attributes like carbon credits or certificates.

12 – Real Estate	It refers to any form of direct or indirect interest in real estate
13 – Digital Assets	Please refer to GLO for definition. In general, Digital asset that functions as exchange, unit of account, or store of value, but isn't government-backed. Distinguished from fiat currency and e-money. Excluded digital assets that are not on AFSA admitted DA list.
14 – Commodity	Any goods of a fungible nature that are capable of being delivered, including but not limited to metals and their ores and alloys, agricultural products, energy, such as gas and electricity, and Environmental Instruments.
15 – Others	Other asset types not specifically categorised in the provided options.

FC250 2.2	Client's assets, in \$ 000's dollars
1 - Real Estate	
2 - Consumer Discretionary	
3 - Information Technology	
4 - Health Care	
5 - Utilities	
6 - Industrials	
7 - Communication Services	
8 - Materials	
9 - Consumer Staples	
10 - Financials	
11 - Energy	
12 - Others	
Total Client's Assets by Sectors	

FC250 2.2	Instructional Guidelines
1 - Real Estate	Investments related to property, including residential, commercial, and industrial real estate, as well as real estate investment trusts (REITs).
2 - Consumer Discretionary	Refers to industries that produce non-essential goods and services, such as retail, luxury goods,

	automobiles, and entertainment.
3 - Information Technology	Investments related to companies in the tech sector, including software, hardware, semiconductors, and IT services.
4 - Health Care	Investments in the health care sector, including pharmaceuticals, biotechnology, medical devices, and health care services providers.
5 – Utilities	Companies that provide essential services such as electricity, water, natural gas, and sewage treatment.
6 – Industrials	Companies that manufacture and distribute capital goods such as aerospace, defense, machinery, and construction. This sector also includes transportation services and industrial suppliers.
7 - Communication Services	Investments in companies that provide communication services such as telecommunications, media, entertainment, and internet companies.
8 – Materials	Companies involved in the discovery, development, and processing of raw materials, such as metals, chemicals, construction materials, and forestry products.
9 - Consumer Staples	Investments in industries that provide essential goods such as food, beverages, household items, and personal care products.
10 – Financials	Investments in financial services companies such as banks, insurance firms, asset management firms, and credit card companies.
11 – Energy	Companies involved in the exploration, production, refining, and distribution of energy resources, including oil, gas, and renewable energy sources.
12 - Others	Any investments that do not fit into the predefined categories, which could include niche sectors or alternative investments.

<u>FC250 2.3</u>	Client's money and assets, in \$ 000's dollars
1 - AIFC only	
2 - Kazakhstan (except AIFC)	
3 - Central Asia (except Kazakhstan)	
4 - Russia Federation	
5 - United Kingdom	
6 - Middle East	
7 - Jersey, Guernsey & Isle of Man	
8 - Europe (EEA)	
9 - Europe (other than EEA)	

10 - Singapore	
11 - China	
12 - Japan	
13 - Rest of Asia	
14 - Bermuda, Cayman, British Virgin Islands	
15 - USA	
16 - North America	
17 - South America	
18 - Rest of the World	
Total Client's Assets by origin of the asset	

FC250 2.3	Instructional Guidelines
1 – AIFC only 2 – Kazakhstan (except AIFC) 3 – Central Asia (except Kazakhstan) 4 – Russia Federation 5 – United Kingdom 6 – Middle East 7 – Jersey, Guernsey & Isle of Man 8 – Europe (EEA) 9 – Europe (other than EEA) 10 – Singapore 11 – China 12 – Japan 13 – Rest of Asia 14 – Bermuda, Cayman, British Virgin Islands 15 – USA 16 – North America 17 – South America 18 – Rest of the World	Provide a breakdown of origin of the asset (i.e., where the asset is based or where the asset is primarily traded)

FC250 3	Client's money and assets, in \$ 000's dollars
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1 - AIFC only	
2 - Kazakhstan (except AIFC)	
3 - Central Asia (except Kazakhstan)	
4 - Russia Federation	
5 - United Kingdom	
6 - Middle East	
7 - Jersey, Guernsey & Isle of Man	
8 - Europe (EEA)	
9 - Europe (other than EEA)	
10 - Singapore	
11 - China	
12 - Japan	
13 - Rest of Asia	
14 - Bermuda, Cayman, British Virgin Islands	
15 - USA	
16 - North America	
17 - South America	
18 - Rest of the World	
Total Client's Money and Assets by Destination of Accounts Booked	

Form	Instructional Guidelines
<p><u>FC250 3</u> 1 – AIFC only 2 – Kazakhstan (except AIFC) 3 – Central Asia (except Kazakhstan) 4 – Russia Federation 5 – United Kingdom 6 – Middle East 7 – Jersey, Guernsey & Isle of Man 8 – Europe (EEA) 9 – Europe (other than EEA) 10 – Singapore 11 – China 12 – Japan 13 – Rest of Asia</p>	<p>Populate breakdown of booking centres where client assets are booked.</p>

14 – Bermuda, Cayman, British Virgin Islands 15 – USA 16 – North America 17 – South America 18 – Rest of the World	
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<u>FC250_4</u>	Client's money and assets, in \$ 000's dollars	No. of Customers
1 - Retail Clients		
2 - Deemed Professional Clients		
3 - Assessed Professional Clients		
4 - Market Counterparties		
Totals by Client Classification in accordance with COB 2		

<u>FC250_4</u>	Instructional Guidelines
1 - Retail Clients	<p>Please refer to COB 2.2.</p> <p>In general, Refer to individuals or natural persons who engage in financial services as consumers. These individuals typically have limited knowledge and experience in financial matters and may require a higher level of protection.</p>
2 - Deemed Professional Clients (DPC)	<p>Please refer to COB 2.4.</p> <p>In general, DPC are classified as professional clients based on predefined criteria. Entities such as national or regional governments, central banks, authorised financial institutions, collective investment schemes, pension funds, and other institutional investors.</p>
3 - Assessed Professional Clients	<p>Please refer to COB 2.5.</p> <p>In general, The assessment is conducted by the authorised firm. The individual must meet specific requirements,</p>

	such as having a certain level of net assets and demonstrating sufficient experience and understanding of relevant financial products and services.
4 - Market Counterparties	Please refer to COB 2.7. In general, Market Counterparties are legal entities that enter into contracts on financial markets. They ensure that the contracts are executed smoothly and act as the buyer to every seller and the seller to every buyer.

<u>FC250_5</u>	Client's money and assets, in \$ 000's dollars	No. of Customers
1 - Central Governments and Central Banks		
2 - Regional Governments and Local Authorities		
3 - Government-Related Entities		
4 - Banking Institutions		
5 - Other Financial Institutions		
6 - Non-Financial Corporations		
7 - High-Net-Worth Individuals		
8 - Institutional Clients		
9 - Individuals		
Total Client's Money and Assets - breakdown of Client Types		

FC250_5	Instructional Guidelines
1 - Central Governments and Central Banks	Includes federal governments and central banks.
2 - Regional Governments and Local Authorities	Includes state governments and local authorities.
3 - Government-Related Entities	Corporations engaged in commercial activities owned by governments.
4 - Banking Institutions	Banks and multilateral development banks.
5 - Other Financial Institutions	Non-bank financial institutions, such as investment firms, insurance companies, and clearing houses.
6 - Non-Financial Corporations	Corporations not involved in financial intermediation, but rather in producing goods and services.
7 - High-Net-Worth Individuals	High Net Worth Individuals (HNWIs) refer to individuals who have a high net worth, meaning they possess significant financial assets. HNWIs often have personal investment vehicles, such as trusts or

	investment companies, to manage their wealth
8 - Institutional Clients	Wholesale investors not classified elsewhere, such as pension funds and insurers.
9 - Individuals	refer to individuals or natural persons who engage in financial services as consumers. These individuals typically have limited knowledge and experience in financial matters and may require a higher level of protection.

FC250 6	Client's money and assets, in \$ 000's dollars	No. of Customers
1 - AIFC Participant		
2 - Kazakhstan Residence (except AIFC Participants)		
3 - Central Asia Residence (except Kazakhstan)		
4 - Asia Residence (except Central Asia)		
5 - Russian Federation Residence		
6 - Europe Residence		
7 - Americas Residence		
8 - Australia Residence		
9 - Africa Residence		
Total Client's Money and Assets by Customer Residence		

FC250 6	Instructional Guidelines
1 - AIFC Participant 2 - Kazakhstan Residence (except AIFC Participants) 3 - Central Asia Residence (except Kazakhstan) 4 - Asia Residence (except Central Asia) 5 - Russian Federation Residence 6 - Europe Residence 7 - Americas Residence 8 - Australia Residence 9 - Africa Residence	AFSA expects the firm to report the place where the beneficial owner ordinarily resides.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Principal Transactions

Instructions on the Annex 2.7 to the Manual for Preparation of Returns for Investment Firms to collect data on Dealing and Arranging operations:
Principal Transactions.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC251 – Principal Transactions

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are

not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This form is designed to capture data on Principal Trading activities conducted by the Authorised Firm, including exchange-traded transactions and over-the-counter (OTC) principal transactions, whether booked within or outside the AIFC. It focuses on the execution of orders for the firm's own (principal) account, including inter-desk transactions. The form does not include money market instruments, certificates of deposit, or similar deposit products.

Applicability

Principal Transactions	Instructional Guidelines
1. Principal Transactions - Exchange traded (booked in the AIFC)	Provide data on transactions executed on an exchange for the Authorised Firm's own account (principal trading), where the transaction is recorded on the balance sheet of the AIFC entity.
2. Principal Transactions - Exchange traded (booked outside the AIFC)	Provide details on transactions executed on an exchange for the firm's own account, but booked on the balance sheet of a related entity outside the AIFC jurisdiction.
3. Principal Transactions - OTC (booked in the AIFC)	Report on OTC transactions executed for the firm's own account, where these trades are booked within the AIFC entity's balance sheet.
4. Principal Transactions - OTC (Booked Outside the AIFC)	Report OTC transactions executed for the firm's own account, booked outside the AIFC, where a related entity is responsible for the transaction.

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

- Ensure all reported data pertains only to the current reporting period. Historical or cumulative figures should not be included.
- Transactions already reported under 'Principal Transactions' should not be included under 'Agent Transactions' regardless of whether they are Exchange Traded or OTC.
- Do not include any commissions or fees charged by the firm in the reported transaction values.
- "Principal Transactions - Exchange Traded" and "Principal Transactions - OTC" include the following:
 - a. Transactions where an individual within the AIFC entity made the decision to proceed, regardless of whether the resulting position is recorded within the AIFC or outside of it.
 - b. Both client-facing and non-client-facing transactions.

- c. Error trades arising from the activities of the AIFC entity, whether the resulting position is recorded in the AIFC or outside the AIFC.
 - Each matched principal transaction counts as two separate transactions (one buy, one sell). If these are booked outside the AIFC, they should be reported under "Executing Exchange Traded Products" or "Executing OTC Products." If booked within the AIFC, report under "Principal Transactions."

Item	Instructional Guidelines
1- Equity Stocks (Shares)	Represent ownership in a company, offering potential for capital growth and dividends.
2- Equity Indexes	Equity indexes are financial instruments that allow investors to earn profits based on the collective performance of the stocks within the index.
3- Exchange traded funds	Pooled investment funds holding a diversified portfolio of assets, providing broad market exposure.
4- Bonds	Fixed-income securities where investors lend money in exchange for regular interest payments and repayment of the principal at maturity.
5- Commodity Indexes	Commodity indexes are financial instruments that provide investors with exposure to a basket of commodities. Profits are earned through the price movements of underlying commodities, like oil, metals, or agricultural goods, influenced by supply and demand.
6 - Sovereign Bonds	Government-issued debt instruments offering periodic interest payments, with lower risk due to government backing.
7 - Debentures *	Unsecured corporate bonds relying on the creditworthiness of the issuer, offering fixed returns.
8 - Sukuk	Sharia-compliant securities providing returns through ownership in assets rather than interest.
9 - Other fixed income instruments	Other types of instruments not mentioned above.
10 - Interest Rate	Deals with interest rate instruments, typically financial products like bonds or loans where payments depend on interest rates.
11 - Currency (FX)	FX instruments involve trading currencies to profit from exchange rate fluctuations or to hedge against currency risk.
12 - Total Return	Provides exposure to the overall return of an asset or index, including both income and capital gains, without ownership.
13 - Credit	Instruments allowing investors to gain or manage exposure to credit risk, often linked to the financial stability of borrowers.
14 - Credit Default	Instruments used to gain exposure to the risk of borrower default, typically functioning as insurance against credit losses.
15 – Digital Assets	Please refer to GLO for definition. In general, Digital asset that functions as exchange, unit of account, or store of value, but isn't government-backed. Distinguished from fiat currency and e-money. Excluded digital assets that are not

	on AFSA admitted DA list.
16 - Other	Other items not mentioned above

1. Principal Transactions - Exchange traded (booked in the AIFC)	Shares/Physical		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
110 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

1. Principal Transactions - Exchange traded (booked in the AIFC)	Options		
	ITEM	No. of clients	No. of trans.

1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
120 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

1. Principal Transactions - Exchange traded (booked in the AIFC)	Futures		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			

9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
130 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

1. Principal Transactions - Exchange traded (booked in the AIFC)	Forwards		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			

140 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

1. Principal Transactions - Exchange traded (booked in the AIFC)	Swaps		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
150 - TOTAL	-	-	-

<i>*Unsecured corp bonds</i>			
1. Principal Transactions - Exchange traded (booked in the AIFC)	Contracts for difference		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			

4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
160 - TOTAL	-	-	-

ITEM	Others		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			

13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
170 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

2. Principal Transactions - Exchange traded (booked outside the AIFC)	Shares/Physical		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
ITEM			
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
210 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

2. Principal Transactions - Exchange traded (booked outside the AIFC)	Options
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ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
220 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

ITEM	Futures		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
2. Principal Transactions - Exchange traded (booked outside the AIFC)			
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			

7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
230 - TOTAL	-	-	-

**Unsecured corp bonds*

2. Principal Transactions - Exchange traded (booked outside the AIFC)	Forwards		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			

15 - Digital Assets			
16 - Other			
240 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

2. Principal Transactions - Exchange traded (booked outside the AIFC)	Swaps		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
250 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

2. Principal Transactions - Exchange traded (booked outside the AIFC)	Contracts for difference		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars

1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
260 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

2. Principal Transactions - Exchange traded (booked outside the AIFC)	Others		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			

9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
270 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

3. Principal Transactions - OTC (booked in the AIFC)	Shares/Physical		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			

310 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

3. Principal Transactions - OTC (booked in the AIFC)	Options		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
320 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

3. Principal Transactions - OTC (booked in the AIFC)	Futures		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			

3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
330 - TOTAL	-	-	-

**Unsecured corp bonds*

ITEM	Forwards		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
3. Principal Transactions - OTC (booked in the AIFC)			
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			

12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
340 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

3. Principal Transactions - OTC (booked in the AIFC)	Swaps		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
350 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

3. Principal Transactions - OTC (booked in the AIFC)	Contracts for difference		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
360 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

3. Principal Transactions - OTC (booked in the AIFC)	Others		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			

6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
370 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

4. Principal Transactions - OTC (Booked Outside the AIFC)	Shares/Physical		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
ITEM			
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			

14 - Credit Default			
15 - Digital Assets			
16 - Other			
410 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

4. Principal Transactions - OTC (Booked Outside the AIFC)	Options		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
420 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

4. Principal Transactions - OTC (Booked Outside the AIFC)	Futures
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ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
430 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

ITEM	Forwards		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
4. Principal Transactions - OTC (Booked Outside the AIFC)			
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			

7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
440 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

4. Principal Transactions - OTC (Booked Outside the AIFC)	Swaps		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			

15 - Digital Assets			
16 - Other			
450 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

4. Principal Transactions - OTC (Booked Outside the AIFC)	Contracts for difference		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
460 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

4. Principal Transactions - OTC (Booked Outside the AIFC)	Others		
	ITEM	No. of clients	No. of trans.

1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
470 - TOTAL	-	-	-
<i>*Unsecured corp bonds</i>			

Investment firm's name:

Reporting date:

DD/MM/YYYY

Agent Transactions

Instructions on the Annex 2.8 to the Manual for Preparation of Returns for Investment Firms to collect data on Dealing and Arranging operations:
Agent Transactions.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC252 – Agent Transactions

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference

is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Instructions on the Annex 2.8 to the Manual for Preparation of Returns for Investment Firms to collect data Dealing and Arranging operations:

Agent Transactions

Purpose

This form is designed to capture data on Agent Transactions executed by the Authorised Firm, covering both exchange-traded and over-the-counter (OTC) transactions. It focuses on the execution of client orders on behalf of clients. The form does not include money market instruments, certificates of deposit, or similar deposit products.

Applicability

Agent Transactions	Instructional Guidelines
1. Agent Transactions - Executing Exchange Traded (Client)	This section requires the reporting of all client transactions executed by the Authorised Firm on regulated exchanges. These transactions involve financial instruments traded on exchanges.
2. Agent Transactions - Executing OTC (Client)	This section pertains to client transactions executed by the Authorised Firm in over-the-counter (OTC) markets. OTC markets are decentralised and involve direct trades between parties, without the use of a centralised exchange.

- Ensure all reported data pertains only to the current reporting period. Historical or cumulative figures should not be included.
- Transactions already reported under 'Principal Transactions' should not be included under 'Agent Transactions' regardless of whether they are Exchange Traded or OTC.
- Do not include any commissions or fees charged by the firm in the reported transaction values.
- Transactions represent deals made on behalf of clients, not the firm itself.
- Each matched principal transaction counts as two separate transactions (one buy, one sell). If these are booked outside the AIFC, they should be reported under "Executing Exchange Traded Products" or "Executing OTC Products." If booked within the AIFC, report under "Principal Transactions."

Item	Instructional Guidelines
1- Equity Stocks (Shares)	Represent ownership in a company, offering potential for capital growth and dividends.
2- Equity Indexes	Equity indexes are financial instruments that allow investors to earn profits based on the collective performance of the stocks within the index.
3- Exchange traded funds	Pooled investment funds holding a diversified portfolio of assets, providing broad market exposure.
4- Bonds	Fixed-income securities where investors lend money in exchange for regular interest payments and repayment of the principal at maturity.
5- Commodity Indexes	Commodity indexes are financial instruments that provide investors with exposure to a basket of commodities. Profits are earned through the price movements of underlying commodities, like oil, metals, or agricultural goods, influenced by supply and demand.
6 - Sovereign Bonds	Government-issued debt instruments offering periodic interest payments, with lower risk due to government backing.
7 - Debentures *	Unsecured corporate bonds relying on the creditworthiness of the issuer, offering fixed returns.
8 - Sukuk	Sharia-compliant securities providing returns through ownership in assets rather than interest.
9 - Other fixed income instruments	Other types of instruments not mentioned above.
10 - Interest Rate	Deals with interest rate instruments, typically financial products like bonds or loans where payments depend on interest rates.
11 - Currency (FX)	FX instruments involve trading currencies to profit from exchange rate fluctuations or to hedge against currency risk.
12 - Total Return	Provides exposure to the overall return of an asset or index, including both income and capital gains, without ownership.
13 - Credit	Instruments allowing investors to gain or manage exposure to credit risk, often linked to the financial stability of borrowers.
14 - Credit Default	Instruments used to gain exposure to the risk of borrower default, typically functioning as insurance against credit losses.
15 – Digital Assets	Please refer to GLO for definition. In general, Digital asset that functions as exchange, unit of account, or store of value, but isn't government-backed. Distinguished from fiat currency and e-money. Excluded digital assets that are not on AFSA admitted DA list.
16 - Other	Other items not mentioned above

1. Agent Transactions - Executing Exchange Traded (Client)	Shares/Physical		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
110 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Agent Transactions - Executing Exchange Traded (Client)	Options		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars

1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
120 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Agent Transactions - Executing Exchange Traded (Client)	Futures		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			

7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
130 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Agent Transactions - Executing Exchange Traded (Client)	Forwards		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			

13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
140 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Agent Transactions - Executing Exchange Traded (Client)	Swaps		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
150 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Agent Transactions - Executing Exchange Traded (Client)	Contracts for difference		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
160 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Agent Transactions - Executing Exchange Traded (Client)	Others		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			

3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
170 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Agent Transactions - Executing OTC (Client)	Shares/Physical		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			

9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
210 - TOTAL			
<i>*Unsecured corp bonds</i>			
2. Agent Transactions - Executing OTC (Client)	Options		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			

16 - Other			
220 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Agent Transactions - Executing OTC (Client)	Futures		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
230 - TOTAL			
<i>*Unsecured corp bonds</i>			

Agent Transactions - Executing OTC (Client)	Forwards
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ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
240 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Agent Transactions - Executing OTC (Client)	Swaps		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			

5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
250 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Agent Transactions - Executing OTC (Client)	Contracts for difference		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			

11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
260 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Agent Transactions - Executing OTC (Client)	Others		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			

270 - TOTAL			
<i>*Unsecured corp bonds</i>			

Annex 2.9

Investment firm's name:

Reporting date:

DD/MM/YYYY

Arranging Transactions

Instructions on the Annex 2.9 to the Manual for Preparation of Returns for Investment Firms to collect data on Dealing and Arranging operations:
Arranging Transactions.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC253 – Arranging Transactions

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.

- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.
- 7. Formatting of Answers:** Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.
- 8. Explanatory Note:** An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This form is designed to capture data on Arranging Deals in Investments activities conducted by the Authorised Firm, covering both exchange-traded and over-the-counter (OTC) transactions. It focuses on arranging transactions between clients and other market participants. The form does not include money market instruments, certificates of deposit, or similar deposit products.

Applicability

Arranging Transactions	Instructional Guidelines
1. Arranging Transactions - Executing Exchange Traded (Client)	Provide data on transactions arranged by the Authorised Firm, but executed on an exchange. Arranging refers to facilitating the transaction without directly executing it, involving another party to fulfill the trade.
2. Arranging Transactions - Executing OTC (Client)	Provide data on OTC transactions arranged by the Authorised Firm. This includes transactions where the firm facilitates or intermediates between the client and the counterparty in OTC markets.

Item	Instructional Guidelines
1- Equity Stocks (Shares)	Represent ownership in a company, offering potential for capital growth and dividends.

2- Equity Indexes	Equity indexes are financial instruments that allow investors to earn profits based on the collective performance of the stocks within the index.
3- Exchange traded funds	Pooled investment funds holding a diversified portfolio of assets, providing broad market exposure.
4- Bonds	Fixed-income securities where investors lend money in exchange for regular interest payments and repayment of the principal at maturity.
5- Commodity Indexes	Commodity indexes are financial instruments that provide investors with exposure to a basket of commodities. Profits are earned through the price movements of underlying commodities, like oil, metals, or agricultural goods, influenced by supply and demand.
6 - Sovereign Bonds	Government-issued debt instruments offering periodic interest payments, with lower risk due to government backing.
7 - Debentures *	Unsecured corporate bonds relying on the creditworthiness of the issuer, offering fixed returns.
8 - Sukuk	Sharia-compliant securities providing returns through ownership in assets rather than interest.
9 - Other fixed income instruments	Other types of instruments not mentioned above.
10 - Interest Rate	Deals with interest rate instruments, typically financial products like bonds or loans where payments depend on interest rates.
11 - Currency (FX)	FX instruments involve trading currencies to profit from exchange rate fluctuations or to hedge against currency risk.
12 - Total Return	Provides exposure to the overall return of an asset or index, including both income and capital gains, without ownership.
13 - Credit	Instruments allowing investors to gain or manage exposure to credit risk, often linked to the financial stability of borrowers.
14 - Credit Default	Instruments used to gain exposure to the risk of borrower default, typically functioning as insurance against credit losses.
15 – Digital Assets	Please refer to GLO for definition. In general, Digital asset that functions as exchange, unit of account, or store of value, but isn't government-backed. Distinguished from fiat currency and e-money. Excluded digital assets that are not on AFSA admitted DA list.
16 - Other	Other items not mentioned above

1. Arranging Transactions - Executing Exchange Traded (Client)

Shares/Physical

ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
110 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Arranging Transactions - Executing Exchange Traded (Client)	Options		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			

4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
120 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Arranging Transactions - Executing Exchange Traded (Client)	Futures		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			

10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
130 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Arranging Transactions - Executing Exchange Traded (Client)	Forwards		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			

16 - Other			
140 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Arranging Transactions - Executing Exchange Traded (Client)	Swaps		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
150 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Arranging Transactions - Executing Exchange Traded (Client)	Contracts for difference
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ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
160 - TOTAL			
<i>*Unsecured corp bonds</i>			

1. Arranging Transactions - Executing Exchange Traded (Client)	Others		
ITEM	No. of clients	No. of trans.	Value, in \$ 000's dollars
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			

5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
170 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Arranging Transactions - Executing OTC (Client)	Shares/Physical		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
ITEM			
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			

11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
210 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Arranging Transactions - Executing OTC (Client)	Options		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			

220 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Arranging Transactions - Executing OTC (Client)	Futures		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
230 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Arranging Transactions - Executing OTC (Client)	Forwards		
	ITEM	No. of clients	No. of trans.

1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
240 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Arranging Transactions - Executing OTC (Client)	Swaps		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			

7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
250 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Arranging Transactions - Executing OTC (Client)	Contracts for difference		
	ITEM	No. of clients	No. of trans.
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			

13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
260 - TOTAL			
<i>*Unsecured corp bonds</i>			

2. Arranging Transactions - Executing OTC (Client)	Others		
	No. of clients	No. of trans.	Value, in \$ 000's dollars
ITEM			
1- Equity Stocks (Shares)			
2- Equity Indexes			
3- Exchange traded funds			
4- Bonds			
5- Commodity Indexes			
6 - Sovereign Bonds			
7 - Debentures *			
8 - Sukuk			
9 - Other fixed income instruments			
10 - Interest Rate			
11 - Currency (FX)			
12 - Total Return			
13 - Credit			
14 - Credit Default			
15 - Digital Assets			
16 - Other			
270 - TOTAL			
<i>*Unsecured corp bonds</i>			

Investment firm's name:

Reporting date:

DD/MM/YYYY

Arranging Credit Facility

Instructions on the Annex 2.10 to the Manual for Preparation of Returns for Investment Firms to collect data on Arranging Credit Facility.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.

- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.

- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC254 – Arranging Credit Facility

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference

is made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This form is designed to capture data on Arranging Credit Facility activities conducted by the Authorised Firm. It focuses on arranging credit or loan agreements between clients and lenders. The form does not include money market instruments, certificates of deposit, or similar deposit products.

Applicability

Arranging Credit Facility	Instructional Guidelines
1. Value of Credit Deals Arranged	Report the total notional value of credit facilities arranged for clients during the reporting period. This includes both funded and unfunded credit arrangements, such as project financing or credit lines. The value must be reported based on the lender's region (e.g., an arranged \$10 million project finance facility from a Chinese credit institution should be reported under "Others" and the China region).
2. Number of Credit Deals Arranged	Provide the number of individual credit arrangements (tickets) completed during the reporting period. This should correspond to the value of deals reported above, with each deal representing one transaction.

Value of Credit Deals Arranged

FC254_1	1 - AIFC only	2 - Kazakhstan (except AIFC)	3 - Central Asia (except Kazakhstan)	4 - Russia Federation	5 - Europe (EEA)	6 - Europe (other than EEA)	7 - China	8 - Rest of Asia	9 - USA	10 - Rest of the World
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1- Governments and Government Related Entities										
2- Banking and Other Financial Institutions										
3- Others										
Total value of credit deals arranged										

Number of Credit Deals Arranged

FC254_2	1 - AIFC only	2 - Kazakhstan (except AIFC)	3 - Central Asia (except Kazakhstan)	4 - Russia Federation	5 - Europe (EEA)	6 - Europe (other than EEA)	7 - China	8 - Rest of Asia	9 - USA	10 - Rest of the World
1- Governments and Government Related Entities										
2- Banking and Other Financial Institutions										
3- Others										
Total value of credit deals arranged										

Investment firm's name:

Reporting date:

DD/MM/YYYY

Providing Money Services

Instructions on the Annex 2.11 to the Manual for Preparation of Returns for Investment Firms to collect data on Providing Money Services

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC260 – Providing Money Services

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference is made to sections

and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This Form is designed to capture data about Authorised Firms that provide:

- Providing Money Services

Applicability

Authorised Firms need to complete only the sections of the Form that are applicable to them.

1. Currency Exchange Services	Answer
Spot currency exchange	Yes/No
Forward currency exchange	Yes/No
Other (please specify)	Specify your answer

2. Selling or Issuing Payment Instruments	Answer
Credit cards	Yes/No
Debit cards	Yes/No
Prepaid cards	Yes/No
Electronic wallets (e-wallets)	Yes/No
Cheques or other negotiable instruments	Yes/No
Mobile payment instruments	Yes/No

3. Selling or Issuing Stored Value	Answer
Prepaid cards	Yes/No

Digital wallets	Yes/No
Account-based stored value	Yes/No
Other stored value solutions (please specify)	Specify your answer

4. Execution of Payment Transactions (including settlement accounts)	Answer
Execution of direct debits (including one-off direct debits)	Yes/No
Execution of payment transactions through a payment card or similar device (e.g., debit/credit card)	Yes/No
Transfers of funds between accounts with the same or different payment service providers	Yes/No
Bank-to-bank transfers	Yes/No
Standing orders	Yes/No

5. Execution of Payment Transactions Covered by a Credit Line (for payment service users):	Answer
Execution of direct debits (including one-off direct debits)	Yes/No
Execution of payment transactions through a payment card or similar device, where a credit line is used to cover the funds	Yes/No

6. Money Remittance Services:	Answer
Domestic money remittance	Yes/No
Cross-border money remittance	Yes/No
P2P (peer-to-peer) transfers	Yes/No
Other forms of remittance (please specify):	Specify your answer

7. Execution of Payment Transactions via Telecommunication or Digital Devices	Answer
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Execution of payment transactions where consent is given by a telecommunications, IT, or digital device (e.g., payment via mobile carrier billing)	Yes/No
Payments where the telecommunications, IT, or digital network operator acts as an intermediary between the payer and the supplier of goods or services	Yes/No

8. Providing Money Services in Relation to Digital Assets	Answer
Facilitating cryptocurrency-to-fiat exchanges (e.g., BTC to USD)	Yes/No
Facilitating fiat-to-cryptocurrency exchanges (e.g., USD to BTC)	Yes/No
Facilitating cryptocurrency-to-cryptocurrency exchanges (e.g., BTC to ETH)	Yes/No
Providing custodial services for digital assets	Yes/No
Other digital asset services (please specify)	Specify your answer

9. Issuing of Fiat Stablecoins	Answer
Issuing USD-pegged stablecoins	Yes/No
Issuing stablecoins pegged to other fiat currencies (please specify)	Specify your answer
Managing circulation and redemption of stablecoins	Yes/No

Risk Exposure & Mitigation	Answer
1. Are any of your services associated with high-risk regions or activities (e.g., FATF-listed countries, high-risk industries)?	Yes/No
- If yes, list the regions/industries and explain the risk mitigation measures in place:	Specify your answer
2. Provide details of any third-party agents,	Specify your answer

intermediaries, or partners used to offer these Money Services, including the location and nature of the partnership:	
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Quarterly Returns	Value
Total Value of Transactions, in \$ 000's dollars	
Revenue, in \$ 000's dollars	
Number of Transactions	
Total Number of Clients (Unique)	
Total Number of Accounts	
Number of Dormant Accounts	
Number of Test Accounts	
Total Number of Payment Instruments Issued	

Quarterly Returns	Instructional Guidelines
Total Value of Transactions, in \$ 000's dollars	Report the gross monetary value of all transactions executed during the reporting period, including currency exchanges, payment transactions, money remittance, and sales of payment instruments, expressed in thousands of dollars.
Revenue, in \$ 000's dollars	Indicate the total revenue generated from all money services activities during the quarter. This includes fees, commissions, and income from services related to currency exchange, payment processing, and money remittance, expressed in thousands of dollars.
Number of Transactions	Count the total number of individual transactions processed during the reporting period, including all forms of payment transactions, currency exchanges, and money remittances. Each transaction is counted separately.
Total Number of Clients (Unique)	Report the count of distinct clients who engaged with the firm during the reporting period. A unique client is one who has conducted at least one transaction, regardless of the number of accounts held.
Total Number of Accounts	Report the total count of active accounts held by clients for conducting money services. An account is considered active if it has had at least one transaction related to money services in the past 12 months.
Number of Dormant Accounts	Indicate the count of accounts that have not had any transactions related to money services activities for a continuous period of 12 months. Dormant accounts should be tracked separately to monitor client engagement.
Number of Test Accounts	Report the count of accounts created for internal testing purposes, such as training or simulations. These accounts should not involve actual transactions and are used solely for internal purposes.

Total Number of Payment Instruments Issued	This line captures the total count of payment instruments (e.g., prepaid cards, electronic wallets) issued during the reporting period.
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<u>FC260 2</u>	Total Value of Transactions, in \$ 000's dollars	Revenue, in \$ 000's dollars	Number of Transactions
1 - AIFC only			
2 - Kazakhstan (except AIFC)			
3 - Central Asia (except Kazakhstan)			
4 - Russia Federation			
5 - United Kingdom			
6 - Middle East			
7 - Jersey, Guernsey & Isle of Man			
8 - Europe (EEA)			
9 - Europe (other than EEA)			
10 - Singapore			
11 - China			
12 - Japan			
13 - Rest of Asia			
14 - Bermuda, Cayman, British Virgin Islands			
15 - USA			
16 - North America			
17 - South America			
18 - Rest of the World			
Totals by Geographic Region			

<u>FC260 2</u>	Instructional Guidelines
1 – AIFC only 2 – Kazakhstan (except AIFC) 3 – Central Asia (except Kazakhstan)	Provide a breakdown of Total Value of Transactions/ Revenue/ Number of Transactions by geographic region.

<ul style="list-style-type: none"> 4 – Russia Federation 5 – United Kingdom 6 – Middle East 7 – Jersey, Guernsey & Isle of Man 8 – Europe (EEA) 9 – Europe (other than EEA) 10 – Singapore 11 – China 12 – Japan 13 – Rest of Asia 14 – Bermuda, Cayman, British Virgin Islands 15 – USA 16 – North America 17 – South America 18 – Rest of the World 	
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<u>FC260 3.1</u>	Total Value of Transactions, in \$ 000's dollars	Revenue, in \$ 000's dollars	Number of Transactions
1 - Central Governments and Central Banks			
2 - Regional Governments and Local Authorities			
3 - Government-Related Entities			
4 - Banking Institutions			
5 - Other Financial Institutions			
6 - Non-Financial Corporations			
7 - High-Net-Worth Individuals			
8 - Institutional Clients			
9 - Individuals			
Totals- breakdown of Client Types			

<u>FC260 3.2</u>	Total Value of Transactions, in \$ 000's dollars	Revenue, in \$ 000's dollars	Number of Transactions

1 - Central Governments and Central Banks			
2 - Regional Governments and Local Authorities			
3 - Government-Related Entities			
4 - Banking Institutions			
5 - Other Financial Institutions			
6 - Non-Financial Corporations			
7 - High-Net-Worth Individuals			
8 - Institutional Clients			
9 - Individuals			
Totals- breakdown of Client Types			

FC260_3.1 / FC260_3.2	Instructional Guidelines
1 - Central Governments and Central Banks	Includes federal governments and central banks.
2 - Regional Governments and Local Authorities	Includes state governments and local authorities.
3 - Government-Related Entities	Corporations engaged in commercial activities owned by governments.
4 - Banking Institutions	Banks and multilateral development banks.
5 - Other Financial Institutions	Non-bank financial institutions, such as investment firms, insurance companies, and clearing houses.
6 - Non-Financial Corporations	Corporations not involved in financial intermediation, but rather in producing goods and services.
7 - High-Net-Worth Individuals	Wealthy individuals and their personal investment vehicles.
8 - Institutional Clients	Wholesale investors not classified elsewhere, such as pension funds and insurers.
9 - Individuals	refer to individuals or natural persons who engage in financial services as consumers. These individuals typically have limited knowledge and experience in financial matters and may require a higher level of protection.

<u>FC260_4.1</u>	Total Value of Transactions, in \$ 000's dollars	Revenue, in \$ 000's dollars	Number of Transactions
1 - AIFC Participant			
2 - Kazakhstan Residence (except AIFC Participants)			

3 - Central Asia Residence (except Kazakhstan)			
4 - Asia Residence (except Central Asia)			
5 - Russian Federation Residence			
6 - Europe Residence			
7 - Americas Residence			
8 - Australia Residence			
9 - Africa Residence			
Totals by Customer Residence			

<u>FC260 4.2</u>	Total Number of Clients (Unique)	Total Number of Overlapping Clients	Total Number of Number of Accounts
1 - AIFC Participant			
2 - Kazakhstan Residence (except AIFC Participants)			
3 - Central Asia Residence (except Kazakhstan)			
4 - Asia Residence (except Central Asia)			
5 - Russian Federation Residence			
6 - Europe Residence			
7 - Americas Residence			
8 - Australia Residence			
9 - Africa Residence			
Totals by Customer Residence	-	-	-

FC260_4.1 / FC260_4.2	Instructional Guidelines
1 - AIFC Participant 2 - Kazakhstan Residence (except AIFC Participants) 3 - Central Asia Residence (except Kazakhstan) 4 - Asia Residence (except Central Asia) 5 - Russian Federation Residence 6 - Europe Residence 7 - Americas Residence 8 - Australia Residence 9 - Africa Residence	AFSA expects the firm to populate the total value of transactions, revenue, number of transactions the total number of unique clients, overlapping clients and total number of accounts by the customer residence.

Investment firm's name:

Reporting date:

DD/MM/YYYY

Staffing and Conduct

Instructions on the Annex 2.12 to the Manual for Preparation of Returns for Investment Firms to collect data on Staffing and Conduct.

- I declare that, to the best of my knowledge and belief, having made due enquiry, the information given in this report and documents attached, is complete and correct. I understand that it may be a breach of Article 104 of the AIFC Financial Services Framework Regulations to provide to the AFSA an information which is false, misleading or deceptive or conceal information where concealment of such information is likely to mislead or deceive AFSA.
- I acknowledge that failure to comply with regulatory requirements, or the provision of false information, may result in supervision or enforcement actions, including imposition of fines, censures or withdrawal of the Licence.
- I understand that any personal data provided to the AFSA will be used to discharge its regulatory functions under acting law of the AIFC and other relevant legislation and may be disclosed to third parties for those purposes.

Instructional Guidelines

FORM FC270 – Staffing and Conduct

- 1. Data Input:** Enter all required data directly into the Form.
- 2. Formatting:** It is essential not to apply any custom formatting. The reporting templates automated and must be completed according to AFSA's standardised format and avoid unprotecting the reporting templates files.
- 3. Units and Decimal Places:** Ensure accuracy by double-checking the units and decimal places in the form.
- 4. Column Headings:** Ensure each column is filled out correctly according to its respective heading.
- 5. File Naming:** To facilitate processing, please name the file using your Authorised Firm's BIN (Business Identification Number).
- 6. Interpretation of Terms:** Defined terms are identified throughout the reporting templates by the capitalisation of the initial letter of a word or each word of a phrase and are defined in the AIFC Glossary (GLO). Unless the context otherwise requires, where capitalisation of the initial letter is not used, an expression has its natural meaning. Notwithstanding the use of capitalisation for identifying defined terms, capitalisation is also used when reference is

made to sections and items in the forms by quoting the title of the section or the name of the item. Take note that some of these words or phrases are not defined terms and, therefore, will not be defined in GLO. The descriptions in the Instructional Guidelines are illustrative in nature and simplified for the purposes of preparation of Business Conduct supervision reporting returns.

7. Formatting of Answers: Do not include positive or negative symbols in your answers; values should be presented as absolute numbers.

8. Explanatory Note: An explanatory note, signed by an Approved Individual (e.g., CEO and/or CFO), should be provided in both PDF and Microsoft Word formats. This note should include explanations for any significant differences in each return, where applicable.

Purpose

This Form 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

Authorised Firms need to complete only the sections of the Form that are applicable to them.

Staffing

FC270 1	Total
1 - Senior Management (e.g. CEO / SEO, Directors / Senior Mgmt. etc)	
2 - Advisory (e.g. Client Relationship Manager etc.)	
3- Discretionary Account Manager (e.g. Front Office Personnel)	
4 - Discretionary Fund Manager (e.g. Front Office Personnel)	
5 - Accountants (Fund / segregated vehicle accountants etc)	
6 - Front Office Trading Desk	
7 - Back Office	
8 - Compliance, AML Risk Management (e.g. CO / MLRO, Risk Managers etc.	
9 - Other(e.g. Finance, HR, IT, Admin/Support)	
Total Relevant Staffing	
10 - AIFC Located Staff	

Clients

<u>FC270 2</u>	Banking	Insurance	Managing Investments	Managing CIS	Advising on Investments	Dealing in Investments	Providing Money Services	Other	T1- Total Number of Clients by COB 2 classification	T2 - Total Number of Unique Clients	T3 - Total Number of Overlapping Clients
1 - Retail Clients											
2 - Deemed Professional Clients											
3 - Assessed Professional Clients											
4 - Market Counterparties											
T1 - Total Number of Clients by engagement in a regulated activity											
T2 - Total Number of Unique Clients											

**T3 - Total
Number of
Overlapping
Clients**

FC270_2	Instructional Guidelines
1 - Retail Clients	<p>Please refer to COB 2.2.</p> <p>In general, Refer to individuals or natural persons who engage in financial services as consumers. These individuals typically have limited knowledge and experience in financial matters and may require a higher level of protection.</p>
2 - Deemed Professional Clients (DPC)	<p>Please refer to COB 2.4.</p> <p>In general, DPC are classified as professional clients based on predefined criteria. Entities such as national or regional governments, central banks, authorised financial institutions, collective investment schemes, pension funds, and other institutional investors.</p>
3 - Assessed Professional Clients	<p>Please refer to COB 2.5.</p> <p>In general, The assessment is conducted by the authorised firm. The individual must meet specific requirements, such as having a certain level of net assets and demonstrating sufficient experience and understanding of relevant financial products and services.</p>
4 - Market Counterparties	<p>Please refer to COB 2.7.</p> <p>In general, Market Counterparties are legal entities that enter into contracts on financial markets. They ensure that the contracts are executed smoothly and act as the buyer to every seller and the seller to every buyer.</p>
T1 - Total Number of Clients by engagement in a regulated activity	<p>Each client's engagement in a regulated activity is counted, leading to a higher total due to clients participating in multiple activities.</p>
T2 - Total Number of Unique Clients	<p>This row reflects the total number of unique/distinct clients in each activity (counting each client only once across all activities). The total is lower because it avoids double-counting clients.</p>
T3 - Total Number of Overlapping Clients	<p>This row shows how many clients are involved in multiple activities. These clients are already included in</p>

the T1 count but are shown here to highlight the overlaps across activities.

Firm's Complaints

<u>FC270_3</u>	Banking	Insurance	Managing Investments	Managing CIS	Advising on Investments	Dealing in Investments	Providing Money Services	Other	Total
1 - Status: Upheld									
2 - Status: Rejected									
3 - Status: Pending									
Total Complaints - High Level Stats									

<u>FC270_3</u>	Instructional Guidelines
1 - Status: Upheld	A complaint is considered "upheld" when it has been investigated and found to be valid or justified. This means that the investigating body or authority agrees with the complaint and acknowledges that a problem or error occurred.
2 - Status: Rejected	A complaint is labeled "rejected" when it has been reviewed, and the conclusion is that the complaint is not valid or justified. In this case, the authority or organization does not find sufficient grounds to agree with the complainant.
3 - Status: Pending	A complaint is marked as "pending" when it is still under review or investigation, and no final decision has been made yet. The complaint is awaiting further action or information before a resolution can be reached.

<u>FC270_4</u>	Banking	Insurance	Managing Investments	Managing CIS	Advising on Investments	Dealing in Investments	Providing Money Services	Other	Total
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1 - Suitability									
2 - Service									
3 - Performance									
Total Complaints - Breakdown of Type									

FC270_4	Instructional Guidelines
1 – Suitability	Select this category if the complaint is about the product or service not meeting the customer’s specific needs or being inappropriate for its intended use.
2 – Service	Choose this option if the complaint involves issues with the quality of service provided, such as poor customer service, delays, or unprofessional behavior.
3 - Performance	Use this category if the complaint is about the performance of the product or service, such as not working as expected or failing to meet promised standards.

Firm’s Regulatory Breaches

FC270_5	Banking	Insurance	Managing Investments	Managing CIS	Advising on Investments	Dealing in Investments	Providing Money Services	Other	Total
1 – Open									
2 – Closed									
Total Regulatory Breaches									

Firm’s Suspicious Transaction Experience

FC270_5	Instructional Guidelines
1 – Open	Select this status if the regulatory breach case is still under investigation or has not yet been resolved. An

	"Open" status indicates ongoing actions or reviews.
2 - Closed	Choose this status if the regulatory breach case has been fully investigated and resolved. A "Closed" status means that all necessary actions have been taken and the case is considered complete.

<u>FC270_6</u>	Banking	Insurance	Managing Investments	Managing CIS	Advising on Investments	Dealing in Investments	Providing Money Services	Other	Total
1 – Internal									
2 – External									
Total Number of Suspicious Activity Reports									

<u>FC270_6</u>	Instructional Guidelines
1 – Internal	SARs submitted to the Firm's CO/MLRO.
2 - External	SARs submitted to the Committee on financial monitoring of the Ministry of finance of the Republic of Kazakhstan.