



Suruhanjaya Sekuriti
Securities Commission
Malaysia

REPORTING MANUAL FOR
BROKERS, ETRADER AND CFD
PROVIDER



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PART A: GENERAL

1. INTRODUCTION

- 1.1 The reports covered in this reporting manual are applicable to holders of Capital Market Services License (CMSL) who carry out the regulated activities of dealing in securities and/or dealing in derivatives as defined in Para 2.03 and Para 2.03A of the Licensing Handbook.
- 1.2 The reporting entity is required to submit the applicable report(s) to the SC in the form of XBRL instance documents via the **SC Common Reporting Platform (ComRep)** in accordance with the following schedule:

| Report Name | Frequency | Reporting Deadline |
|---|-----------|---|
| Weekly Derivatives Report; | Weekly | Within 1 business day (by 5.00pm) after the trading week end reporting date |
| Monthly CFD Report; | Monthly | Within 25 business days (by 5.00pm) after month-end reporting date |
| Monthly Broker Report; Monthly Securities Broker Report Monthly Investment Details Report | Monthly | Within 14 business days (by 5.00pm) after month- end reporting date |
| Monthly Derivatives Broker Report; Monthly e-Trader Report | Monthly | Within 25 business days (by 5.00pm) after month-end reporting date |
| Quarterly Broker Report; Quarterly Derivatives Broker Report; Quarterly e-Trader Report | Quarterly | Within 25 business days (by 5.00pm) after quarter-end reporting date |



| Report Name | Frequency | Reporting Deadline |
|--|------------------|--|
| Half-Yearly Broker Report; Half-Yearly Securities Broker Report; Half-Yearly Derivatives Broker Report; Half-Yearly eTrader Report; | Semi Annually | Within 25 business days (by 5.00pm) after half-year reporting date |
| Half-Yearly Financial Report | Semi Annually | Within 25 business days (by 5.00pm) after half-year reporting date |
| Broker Employee Report | Semi Annually | Within 25 business days (by 5.00pm) after half-year reporting date |
| Business Plan | Annually | Within 25 business days (by 5.00pm) after financial year end |
| Corporate Profile | Annually | Within 25 business days (by 5.00pm) after calendar year end |
| Annual Audited Account | Annually | Within the end of the 3rd month (by 5.00pm) after the financial year end |
| Customer and Business Profile | Annually | Within 25 business days (by 5.00pm) after calendar year end |
| Deposits and Payments | Annually | Within 25 business days (by 5.00pm) after calendar year end |

Hardcopy submissions of the reporting forms are not required.

- 1.3 Reporting entity must ensure that all mandatory fields are duly completed accurately. In cases where the information is wrongly filled in, system will deny uploading of the report.



- 1.4 The reporting entity must not edit/modify the reporting template in any way either by adding or removing rows, columns or worksheets; or changing the sequence of the worksheets; or changing the format, formulae and colors of the cells.
- 1.5 All amounts are to be reported in Ringgit Malaysia (RM) to two decimal places. Non-Malaysian ringgit assets must be converted into its Malaysian ringgit equivalents based on the foreign exchange rates as at the reporting date.
- 1.6 The SC places significant emphasis on the quality¹ of information submitted. In this regard, the CEO (or in his absence, a person authorized by the CEO) will be the approver. However, ***the CEO is ultimately responsible and will be held accountable for the information submitted.***
- 1.7 Any incidence of "error in submission" will require a resubmission. ***Any person furnishing information to the Commission that is false or misleading can be sanctioned under Section 369 of the Capital Markets and Services Act 2007 (CMSA).***

¹ Complete, true and accurate



2. DEFINITIONS AND INTEPRETATIONS

| | |
|---------------------------------|---|
| BNM | Bank Negara Malaysia, as defined in subsection 2(1) of the Central Bank of Malaysia Act 2009 [Act 701]. |
| Bumiputra | Ethnic Malays as well as other indigenous ethnic groups in Peninsular Malaysia, Sabah and Sarawak e.g. Orang Asli, Kadazandusun, Murut, Bajau, Bidayuh, Melanau, Kayan, Kenyah, Lun Bawang, Penan, Kelabit, Kedayan, Bisaya, Berawan, Lahanan, Sekapan, Kejaman, Punan, Baketan, Ukit, Sihan, Tagal, Tabun, Saban, Lisum and Longkiput. |
| CFD | Has the same meaning as defined under the Guidelines on Contracts for Difference. |
| CFD Provider | Has the same meaning as defined under the Guidelines on Contracts for Difference. |
| Charitable organizations | A not-for-profit organization as defined in the Guidelines on Charities under the Societies Act 1966. |
| CMSA | Capital Markets and Services Act 2007 [Act 671 |
| Designation | The job title of the person. |
| LCR | Liquidity coverage ratio in accordance to BNM Guideline |



| | |
|----------------------------|---|
| ML | Money Laundering |
| NSFR | Net stable funding ratio in accordance to BNM Guideline |
| PF | Proliferation Financing |
| Registered Address | The address as registered with SSM |
| Registration Number | The company registration number as assigned by SSM. |
| Related Party | Has the same meaning as defined in applicable approved accounting standard. |
| Reporting date | Refers to the last day of the reporting period |
| RWCR | Definition as per BNM's guidelines on Capital Adequacy Framework (Capital Components) |
| SC | means the Securities Commission Malaysia established under the Securities Commission Act 1993 |
| SSM | Suruhanjaya Syarikat Malaysia or its English name Companies Commission of Malaysia (CCM) has the same meaning as defined in section 2 of the Companies Commission of Malaysia Act 2001 [Act 614]. |
| TF | Terrorism Financing |



PART B: REPORTING SUMMARY

3. GENERAL INFORMATION

- 3.1 All dates should follow the format of dd/mm/yyyy e.g. 01/01/2019.
- 3.2 All company registration numbers should be filled without any dash and spacing e.g. 1234567X.
- 3.3 Authorised person in Declaration section of all reports refers to the Licensed Director/CEO/Director/Authorised Signatory
- 3.4 NRIC Number should be filled in without any dash and spacing e.g. 800101011234.
- 3.5 If there is no information or the worksheet/section is not applicable to your entity, please leave it as blank. DO NOT fill in '0', '-' or 'N/A' unless it is a mandatory field.



4. WEEKLY DERIVATIVE REPORT SUMMARY TABLE

- 4.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name : | Weekly Derivative |
|------------------------|--------------------------|
| Tab Description | Tab ID |
| Declaration | 010.43a |
| Derivatives Exposure | 650.71 |

- 4.2 Week trading start date refers to the 1st business day of the report coverage period and trading end date refers to the last business day of the report coverage period e.g. If the report covers from 1/1/2019 – 5/1/2019, start date would be 1/1/2019, end date would be 5/1/2019.
- 4.3 The template is only applicable to reporting entities dealing in derivatives.
- 4.4 Reporting entity is required to provide exposure on debit balances and undermargined as at reported date, while debit balance and undermargined have the same definition as defined by Bursa Derivatives.



5. MONTHLY CFD REPORT SUMMARY TABLE

5.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name : | Monthly CFD |
|---|--------------------|
| Tab Description | Tab ID |
| Declaration | 010.43 |
| Transaction Reporting by CFD Provider - CFDs Offered and Transactions for the reporting month | 1068.43 |
| Transaction Reporting by CFD Provider - Counterparty Exposure (Client position) | 1069.43 |
| Transaction Reporting by CFD Provider - Counterparty Exposure (Other positions) | 1070.43 |
| Liquid capital (applicable to CMSRL holder for Dealing in Derivatives restricted to CFD only) | 100.43 |

Declaration

- 5.2 Reporting month refers to the month of the report coverage period e.g. If the report covers from 1/1/2019 – 31/01/2019, reporting month would be January.
- 5.3 Company Name must be filled in as per registered with the SSM (in Malaysia) or authorized body for company registration in its respective country.
- 5.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Transaction reporting by CFD provider - CFDs offered and transactions

- 5.5 The template is only applicable to reporting entities offering CFD products, in accordance with the CFD Guidelines.
- 5.6 The CFD Provider is to report all the CFD products offered and transactions undertaken for the reporting month.
- 5.7 The underlying instrument refers to the financial instrument on which a CFD price is based.



- 5.8 Country of underlying instrument refers to the country of origin where the underlying shares or index are listed.

Transaction reporting by CFD provider - Counterparty exposure (Client position)

- 5.9 The template is only applicable to reporting entities offering CFD products, in accordance with the CFD Guidelines.
- 5.10 The CFD provider is to report details of Top 10 customers for the month as per the template prescribed. The Top 10 customers are to be ranked according to their open positions as at reporting date.
- 5.11 Remaining clients' transactions are to be reported on an aggregated basis.
- 5.12 Country of Incorporation / Citizenship refers to country of origin of customers that are either an organisation or an individual.
- 5.13 To compute notional value: Multiply price of CFD with the quantity traded.

Transaction reporting by CFD provider - Counterparty exposure (Other positions)

- 5.14 The template is only applicable to reporting entities offering CFD products, in accordance with the CFD Guidelines.
- 5.15 The CFD provider is to report other counterparty exposures apart from customers, which may include Proprietary trades.
- 5.16 To compute notional value: Multiply price of CFD with the quantity traded.



Liquid capital (applicable to CMSRL holder for Dealing in Derivatives restricted to CFD only)

- 5.17 The template is only applicable to CMSL dealing in derivatives restricted to CFD only.
- 5.18 The computation of liquid capital should reflect the CFD provider position as at end of the reportable month.
- 5.19 Liquid assets are defined as:
- securities or other current assets that have a ready market, or that are capable of realisation within 30 days; and
 - in relation to an asset, "ready market" means a market where the asset can be realised without materially and adversely affecting that asset's value.
- 5.20 The amount of receivables that have been outstanding (unpaid) by clients, brokers or other debtors for more than 30 days from the transaction date will not qualify as liquid capital.
- 5.21 Charged assets means liquid assets charged to third parties.
- 5.22 The CFD provider must exclude guarantees issued by the CFD provider from the computation of liquid capital.
- 5.23 The CFD provider must also exclude trust money received from client in the liquid capital computation.
- 5.24 To compute notional value: Multiply price of CFD with the quantity traded.



6. MONTHLY REPORTS SUMMARY TABLE

6.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name : | Monthly Broker | Monthly Securities Broker | Monthly Derivatives Broker | Monthly eTrader | Monthly Investment Details |
|---|-----------------------|----------------------------------|-----------------------------------|------------------------|-----------------------------------|
| Tab Description | Tab ID | Tab ID | Tab ID | Tab ID | Tab ID |
| Declaration | 010.43 | 010.43 | 010.43 | 010.43 | 010.72 |
| Monthly Financial Highlight | 100.44 | 100.44 | | | |
| Trading volume (applicable for CMSL Dealing in Derivatives only) | 1071.44 | | 1071.44 | | |
| Monthly report on market making by underlying stock (for warrants still listed during the month) | 1072.44 | 1072.44 | | | |
| Monthly report on structured warrants (for warrants expired within the month) | 1073.44 | 1073.44 | | | |
| Monthly report on market making by structured warrant (including warrants expired during the month) | 1074.44 | 1074.44 | | | |
| Margin exposure | 1081.46 | 1081.46 | | | |
| Margin Collateral - Top 20 counters pledged by client | 1084.46 | 1084.46 | | | |
| Margin Counterparty - Clients with outstanding balance above RM5 mil | 1087.46 | 1087.46 | | | |
| Single counter pledging (single counter constituting at least 90% of total collateral pledged) | 1155.44 | 1155.44 | | | |
| Investment – fixed income securities | | | | | 170.72 |
| Investment – excluding investment in listed equities and fixed income securities | | | | | 210.72 |
| Customer's profile - Number of accounts | | | | 1075.45 | |
| Customer's profile - Transaction | | | | 1076.45 | |
| Monthly CAR Reports as at end of month | | | | 1077.45 | |
| Monthly Financial Highlight (eTrader) | | | | 100.45 | |
| Internal Audit findings | | | | 1078.45 | |
| Collateralised Accounts – Exposure as at end of month | | | | 1156.45 | |



Declaration

- 6.2 Reporting month refers to the month of the report coverage period e.g. If the report covers from 1/1/2019 – 31/01/2019, reporting month would be January.
- 6.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 6.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Monthly Financial Highlight

- 6.5 The reporting entity is to provide the monthly financial and Year-to-Date (YTD) as at end of each month.
- 6.6 Accumulated profit before tax² must equal to the Quarterly Submission ("QTR Submission") reported by the reporting entity to Bursa Malaysia Securities Berhad
- 6.7 Total Assets less Total Liabilities should equal to Shareholders' Equity / Shareholders' Fund (SF).
- 6.8 Average Shareholders' Fund is calculated as follows:

$$\frac{\text{SF reported in December of the previous year} + \text{SF reported in current month}}{2}$$
- 6.9 Dividend to be reported is equivalent to the amount to be deducted from SF during the period.
- 6.10 RWCR (only applicable to Investment Banks) is reported at % as at end of each month. YTD position for RWCR is not required.
- 6.11 NSFR positions (only applicable to Investment Banks) are reported as at end of each quarter only, please leave the field blank on months other than quarter end (i.e. Mar, June, Sept and Dec). YTD position for NSFR is not required.

² Referring to first section of the report template



- 6.12 Assets, liabilities, shareholder's fund and average shareholder's fund are to be reported for position as at end of the reporting month; accumulated YTD position is not required.
- 6.13 Profit before tax = Net income – Overhead expenses – Impairment & other provision + Impairment & other provisions written back.
- 6.14 Profit after tax = Profit before tax – Taxation & zakat
- 6.15 All numbers are to be reported in **positive denomination**. However, in the case of reversal, please report the numbers in negative denomination.

Trading volume (applicable for CMSL Dealing in Derivatives only)

- 6.16 This template is only applicable to CMSL dealing in derivatives and is to be submitted monthly.
- 6.17 Negotiated Large Trades (NLT) refers to an off-market transaction where large trades can be transacted at a single price as per Rule 700C of Bursa Malaysia Derivatives.
- 6.18 Exchange for Related Position ("EFRP") is an off -market transaction and consist of two separate but related transactions made between two parties as per Rule 700B of Bursa Malaysia Derivatives.
- 6.19 Total Trading Volume = Give-up Trades + NLT + EFRP + Others

Monthly report on market making by underlying stock (for warrants still listed during the month)

- 6.20 This template is only applicable to reporting entity that carries out market making activities for structured warrants.
- 6.21 This template is to identify the gross profit and loss made by issuers during the month from issuing and market making of structured warrants.
- 6.22 The figures provided should exclude any levies, exercise expenses, system fees and dividends earned.



Monthly report on structured warrants (for warrants expiring within the reporting month)

- 6.23 This template is only applicable to reporting entity that issues structured warrants.
- 6.24 This template is to identify the amount paid out to holders of structured warrants that had expired in-the-money during the month (the cash settlement amount).

Monthly report on market making by structured warrant (including warrants expired during the month)

- 6.25 This template is only applicable to reporting entity that carries out market making for structured warrants.
- 6.26 This template is to obtain information relating to sensitivities and pricing of structured warrants.
- 6.27 Figures for delta and implied volatility should be obtained from the option pricing model adopted by the respective issuers.

Margin Exposure

- 6.28 Single counter financing refers to outstanding margin financing for a single counter which constitute at least 90% of the total collateral pledged.
- 6.29 Active accounts are defined as accounts having the last transaction date within the past 6 months.
- 6.30 Netting-off positions between customers is prohibited.

Margin Collateral - Top 20 Counters Pledged by Customer

- 6.31 The reporting entity is required to provide the details of the Top 20 counters pledged by customers, ranked by the market value of the counters pledged as at reporting month end.
- 6.32 For each of the counter, the reporting entity is required to provide a list of the Top 3 customers that have exposure to the counter.



Margin Counterparty - Customers with Outstanding Balance above RM5mil

- 6.33 The reporting entity is required to provide details of margin customers that have outstanding balances above RM5 mil as at reporting month end.
- 6.34 Country refers to the customers' country of domicile.

Single Counter Pledging (Single Counter Constituting at Least 90% of Total Collateral Pledged)

- 6.35 The reporting entity is required to provide details of clients with single counter margin pledging as at reporting month end.
- 6.36 Counter short name in this report referring to name of the counter that constitutes at least 90% of the total collateral pledged by respective clients with the reporting entity.
- 6.37 Strategic holder in this report referring to margin client that invests in the particular counter primarily for strategic rather than financial (return) purposes.

Investment – Fixed income securities

- 6.38 The reporting entity is required to provide details of investment in fixed income securities, in accordance with those specified in the columns "investment group" and "investment type".
- 6.39 Country of issuance referring to country of incorporation of the issuer.

Investment – excluding investment in listed equities and fixed income securities

- 6.40 The reporting entity is required to provide details of investment other than those disclosed under tab ID: 170.02, Investment – Fixed income securities, and listed equities.
- 6.41 Breakdown of investment is available in column "investment category".



Customer's Profile – Number of Accounts

- 6.42 The reporting entity is to provide the profile of customers by account type (i.e. Cash Upfront account, Collateralised account, Margin account) and age group.
- 6.43 Active accounts are defined as accounts with the last transaction date within the past 6 months.
- 6.44 Inactive accounts are defined as accounts with the last transaction date within past 2 years but no transaction for the last 6 months.
- 6.45 Dormant accounts are defined as accounts having no transactions for the past 2 years.
- 6.46 ML/TF/PF risk is according to reporting entity's own ML/TF/PF risk assessment on its customers.

Customer's Profile – Number of Transaction

- 6.47 The reporting entity is to provide the profile of customers based on transaction and age group.
- 6.48 Number of transactions is defined as number of contract notes issued to customers during the reporting period.

Monthly CAR as at end of month

- 6.49 This template is only applicable to CMSL dealing in securities with restricted dealing in listed securities and to be submitted monthly.
- 6.50 The reporting entity is to provide details on liquid capital and risk requirement.



Monthly Financial Highlight (eTrader)

- 6.51 The reporting entity is to provide monthly financial as at end of each month.
- 6.52 Impaired loans recovered including bad debts recovered and doubtful debts written back.
- 6.53 Total Assets less Total Liabilities should equal to Shareholders' Equity / Shareholders' Fund (SF).
- 6.54 Average Shareholders' Fund is calculated as follows:
$$\frac{\text{SF reported in December of the previous year} + \text{SF reported in current month}}{2}$$
- 6.55 Dividend reported must be equivalent to the amount to be deducted from SF during the period.

Internal Audit Findings

- 6.56 The reporting entity is to provide a summary of internal audit findings during the reporting period.
- 6.57 In the Status column, the reporting entity is to provide an update on the progress of rectification for the audit findings / areas for enhancement.
- 6.58 The reporting entity is also required to attach and submit the internal audit report issued (softcopy) during the reporting period via the ComRep platform.



7. QUARTERLY REPORTS SUMMARY TABLE

7.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name : | Quarterly Broker | Quarterly Derivatives Broker | Quarterly eTrader |
|---|-------------------------|-------------------------------------|--------------------------|
| Tab Description | Tab ID | Tab ID | Tab ID |
| Declaration | 010.43 | 010.43 | 010.43 |
| Funding profile (only applicable to IB) | 1079.46 | | |
| Funding profile by country (only applicable to IB) | 1126.46 | | |
| Depositors Information - Top 10 (only applicable to IB) | 1080.46 | | |
| Margin - Foreign share purchase | 1082.46 | | |
| Margin Collateral - Sector | 1083.46 | | |
| Margin Collateral - Oil and Gas Related Counters | 1085.46 | | |
| Foreign share as margin collateral | 1086.46 | | |
| Investment - Equities | 160.46 | 160.46 | |
| Investment - Fixed Income Securities | 170.46 | 170.46 | |
| Investment - Collective Investment Scheme | 190.46 | 190.46 | |
| Other Investment | 210.46 | 210.46 | |
| Corporate Loan | 1088.46 | | |
| Quarterly Report on Electronic Payments and Cheque Usage (applicable for CMSL dealing in securities) | 1089.46 | | 1089.46 |
| Quarterly Report on Electronic Payments and Cheque Usage (applicable for CMSL dealing in derivatives) | 1137.46 | 1137.46 | |
| e-Payment Users (applicable for CMSL dealing in securities) | 1090.46 | | 1090.46 |
| Complaints Register | 400.46 | 400.46 | 400.46 |
| Directors and Employee Trades | 1091.46 | 1091.46 | 1091.46 |
| Cross-border trades | 1092.46 | 1092.46 | 1092.46 |
| Status of Corporate Finance related deals | 1093.46 | | |
| Corporate Finance related - Exposure to single client | 1094.46 | | |
| Corporate Finance related - Top 5 deals (rank by fee income recognised) | 1095.46 | | |
| Number of PDT and IVT as at quarter end (applicable to CMSL dealing in securities) | 1138.46 | | |



Declaration

- 7.2 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/1/2019 – 31/03/2019, reporting month would be March.
- 7.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 7.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Funding profile (only applicable to IB)

- 7.5 The reporting entity is required to provide details of deposits placed based on customer demography and tenure.

Funding Profile by Country (only applicable to IB)

- 7.6 The reporting entity is required to provide details of deposits placed by foreign clients according to geographic region outside Malaysia.
- 7.7 Total funding in this worksheet must equal to total foreign funding in Funding Profile by Customer Type and Tenure.

Depositor Information – Top 10

- 7.8 The reporting entity is required to provide details of their Top 10 depositors, ranked by deposit amount.

Margin – Foreign Share Purchase

- 7.9 The reporting entity is required to provide details of margin facility offered for purchase of foreign shares.
- 7.10 Netting-off positions between customers is prohibited.



Margin Collateral - Sector

7.11 The reporting entity is required to provide details of local shares pledged by customers as margin collateral, according to Bursa sector classification.

Margin Collateral - Oil and Gas Related Counters

7.12 The reporting entity is required to provide the details of the Oil and Gas related counters pledged by margin customers.

Margin Collateral – Foreign Shares

7.13 The reporting entity is required to provide the details of foreign listed shares which are pledged by margin customers.

Investment - Equities

7.14 The reporting entity is required to provide details of investments undertaken in equities which include both listed and unlisted shares.

7.15 Investment in equities excludes investments in subsidiaries, associate and joint ventures.

Investment – Fixed Income Securities

7.16 The reporting entity is required to provide details of investments undertaken in fixed income securities such as debentures / corporate bonds, money market instruments and Malaysian Government Securities (MGS).



Investment - Collective Investment Scheme (CIS)

- 7.17 The reporting entity is required to provide details of investments undertaken in CIS which includes closed-end fund, ETF, REIT, unit trust fund and wholesale funds.
- 7.18 Country refers to the jurisdiction where the foreign shares are listed.

Other Investment

- 7.19 The reporting entity is required to provide details of investments undertaken in instruments other than equities, fixed income, derivatives and CIS.

Corporate Loans

- 7.20 The reporting entity is required to provide details of corporate loans as at end of reporting period which includes the amount of loan granted, drawn and impaired as well as the list of guarantors, if any.
- 7.21 The term "corporate" in the category column refers to corporates other than financial institutions.



Electronic Payments and Cheque Usage

- 7.22 The reporting entity is required to provide details of electronic payments and cheque usage by customers for the quarterly reporting period.
- 7.23 Transactions via Cash & Cheque Deposit Machine (CDM) do not form part of the Electronic Fund Transfer. Therefore, the CDM transactions should be classified under Cash and Cheque categories.

e-Payment Users

- 7.24 The template is applicable to CMSL dealing in securities only. The reporting entity is required to provide details of e-Payment facility users as at end of the quarter.
- 7.25 Total number of investors refers to the number of customers the reporting entity has as at end of the quarter.
- 7.26 If there are any subscribers to e-Share Payment (ESP) facility, the reporting entities are required to provide the number of investors utilising the ESP service offered.
- 7.27 The number of investors utilising e-Payment facility (RENTAS, TT, internet banking, FPX, ATM transfer etc) would include ESP subscribers and non-ESP subscribers (both payment and collection to/from customer through electronic fund transfer). Duplication of same customer must be avoided i.e. if customer A pays and get paid during the said period, it should be considered as one ("1").



Complaints Register

- 7.28 The reporting entity is required to provide details of complaints received for the reporting period.
- 7.29 Complaint reference code generated must adhere to the sequence of company's registration number followed by year of complaint received and complaint sequence number in 4 digit (i.e. Company Registration No./2019/0001).
- 7.30 The reporting entity is required to continue reporting a particular case through every quarter until the case is resolved.

Directors and Employee Trades

- 7.31 The reporting entity is required to provide details on securities and derivatives traded by directors and employees during the reporting period. Only securities and derivatives listed on the local exchange is required to be reported.

Cross-border Trades

- 7.32 The reporting entity is required to provide details on customer trades and proprietary trades of securities and derivatives listed in foreign exchanges during the reporting period.

Status of Corporate Finance related deals

- 7.33 This template is only applicable to CMSL advising on corporate finance and is to be submitted quarterly.
- 7.34 The reporting entity is required to provide details on Corporate Finance related activities for the reporting period.
- 7.35 Number of Qualified Personnel ("QP") is not required to be reported by products offered.



Corporate Finance related - Exposure to single client

- 7.36 This template is only applicable to CMSL advising on corporate finance and is to be submitted quarterly.
- 7.37 The reporting entity is required to provide details on customers with exposure (combination of corporate loan/structured lending/syndicated loan) against total capital more than 20%, as at end of reporting period.

Corporate Finance related - Top 5 Deals (rank by fee income recognized)

- 7.38 This template is only applicable to CMSL advising on corporate finance and is to be submitted quarterly.
- 7.39 The reporting entity is to provide details on Top 5 deals for YTD quarter. The deals are to be ranked according to total YTD fee income recognised.
- 7.40 In addition, the reporting entity is to provide a cumulative YTD position for remaining deals in Column C through Column J.

Number of Proprietary Day Trader (PDT) and Investment Account Trader (IVT) as at quarter end (applicable to CMSL dealing in securities)

- 7.41 This template is only applicable to CMSL dealing in securities and is to be submitted quarterly.
- 7.42 The reporting entity is to provide details on number of accounts and CMSRLs for both the PDT and IVT.



8. HALF-YEARLY REPORTS SUMMARY TABLE

8.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name | Half-Yearly Broker | Half-Yearly Securities Broker | Half Yearly Derivatives Broker | Half Yearly eTrader |
|--|--------------------|-------------------------------|--------------------------------|---------------------|
| Tab Description | Tab ID | Tab ID | Tab ID | Tab ID |
| Declaration | 010.43 | 010.43 | 010.43 | |
| Customer profile - Number of account (for Securities) | 1075.47 | 1075.47 | | |
| Customer profile - Number of account (for Derivatives) | 1098.47 | | 1098.47 | |
| Number of account by product | 1158.47 | 1157.47 | 1160.47 | 1159.47 |
| Derivatives | 180.46 | 180.46 | 180.46 | 180.46 |

Declaration

- 8.2 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/1/2019 – 30/06/2019, reporting month would be June.
- 8.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 8.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Customer Profile – Number of account (for Securities)

- 8.5 This template is only applicable to CMSL dealing in securities and is to be submitted half-yearly.
- 8.6 The reporting entity is required to provide details on customer profile.
- 8.7 Residents refer to customers residing in Malaysia whereas Non- Residents refer to customers residing overseas.
- 8.8 Active accounts are defined as accounts having the last transaction date within the past 6 months.



- 8.9 Inactive accounts are defined as accounts having last transaction date within past 2 years but no transaction for the last 6 months.
- 8.10 Dormant accounts are defined as accounts having no transactions for the past 2 years.
- 8.11 ML/TF/PF risk is according to reporting entity's own ML/TF/PF risk assessment on its customers.

Customer Profile – Number of account (for Derivatives)

- 8.12 This template is only applicable to CMSL dealing in derivatives and is to be submitted half-yearly.
- 8.13 The reporting entity is required to provide details on customer profile.
- 8.14 Residents refer to customers residing in Malaysia whereas Non- Residents refer to customers residing overseas.
- 8.15 Active accounts are defined as accounts having the last transaction date within the past 6 months.
- 8.16 Inactive accounts are defined as accounts having last transaction date within past 2 years but no transaction for the last 6 months.
- 8.17 Dormant accounts are defined as accounts having no transactions for the past 2 years.
- 8.18 ML/TF/PF risk is according to reporting entity's own ML/TF/PF risk assessment on its customers.



Number of account by product

- 8.19 The reporting entity is required to provide the breakdown of number of account by margin account and non-margin account as at reporting date.
- 8.20 Deposits in this submission have been defined as any injections made by customer to the reporting entity regardless of the purpose, whereas payments have been defined as any payments made by the reporting entity to the customer regardless of the purpose.
- 8.21 Cash - Deposit/ payment via cash received/paid over the counter and/or via cash deposit machine (this has the same meaning as "cash" in the Quarterly Report on Electronic Payments and Cheque Usage). Non-cash refers to deposit/ payment via Cheque, telegraphic transfer, internet banking or inter-bank GIRO and other modes (this would be the sum of cheque and electronic fund transfer in the Quarterly Report on Electronic Payments and Cheque Usage).
- 8.22 Reporting entity is to provide the sum of number of deposits/ payments and sum of value of deposits/ payments (RM).

Derivatives

- 8.23 The reporting entity is to provide OTC derivatives transaction/contract that is still valid as at reporting date.
- 8.24 This report is not applicable to CFD Provider that have reported the relevant information in the Monthly CFD Report.
- 8.25 Reporting entity to provide Product Name and accompanying product identifier. For product identifier, reporting entity to follow the sequence of 'Product ISIN Code' or 'Unique Product Identifier (UPI)' or 'Internal Unique Product Identifier'. For example, if the product has more than one identifier such as ISIN Code and UPI, reporting entity to provide only the ISIN Code.
- 8.26 Reporting entity to provide details of (i) counterparty, (ii) OTC derivatives transaction/contract, and (iii) accounting treatment of the OTC derivatives transaction/contract as specified in the template.



9. HALF YEARLY FINANCIAL REPORT SUMMARY TABLE

9.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name | Half Yearly Financial |
|--|------------------------------|
| Tab Description | Tab ID |
| Declaration | 010.43 |
| Financial Item | 100.51 |
| Assets, Liabilities and Equity | 610.46 |
| Other loans, advances and financing (please specify if >5% of net assets) | 630.50 |
| Off-balance sheet | 1096.46 |
| Retained earnings/ accumulated losses | 1097.46 |
| Bank Balances details | 1127.51 |
| Deposits Placements with Banks | 1128.51 |
| Deposits Placements from Banks (only applicable to IB) | 1129.51 |
| Shares Pledges to Banks (only applicable to IB and SBC) | 1130.51 |
| Lending to banks, other financial institutions and related companies | 1131.51 |
| Borrowing from banks, other financial institutions, corporations and related companies (including intercompany loan, loan and credit facility) | 1132.51 |
| Off-balance Sheet Liabilities | 1133.51 |
| Trust Account (only applicable to IB and SBC) | 1134.51 |
| Interbank Placement (only applicable to IB) | 1135.51 |
| Segregated Account (only applicable to DBC) | 1136.51 |

9.2 Please provide remarks on the items where remarks column is present, if applicable.

9.3 For worksheet 1127.51, 1128.51, 1129.51, 1130.51, 1131.51, 1132.51, 1133.51, 1134.51, 1135.51 and 1136.51, please do the following;

- i) For "Bank Name", please select from the drop down list. You are not required to fill in the field "Bank Name (Others)", "ROC No. (Others)", "Ownership – Local/Foreign (Others)" and "Country of Incorporation (Others)" if the Bank Name is chosen from the dropdown list.



- ii) If the Bank Name is not available in "Bank Name" dropdown list, please select Others (please specify) from the dropdown list and complete all the subsequent "Bank Name (Others)", "ROC No. (Others)", "Ownership – Local/Foreign (Others)" and "Country of Incorporation (Others)" field.
- iii) Ownership - Local/Foreign (Others) in this worksheet has the following meaning :-
 - i) Local refers to banks with local ownership
 - ii) Foreign refers to banks with foreign ownership

Declaration

- 9.4 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/1/2019 – 30/06/2019, reporting month would be June.
- 9.5 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 9.6 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Financial Item

- 9.7 The reporting entity is required to provide the data on the requested income statement items in 6 month's accumulative amount (i.e. 1st January - 30th June/ 1st July - 31st December).

Assets, Liabilities and Equity

- 9.8 The reporting entity is to provide details of its unaudited Statement of Financial Position as at end of reporting period.



- 9.9 All numbers are to be reported in **positive denomination**. However, in the case of reversal, please report the numbers in negative denomination.

Other loans, advances and financing (please specify if >5% of net assets)

- 9.10 The reporting entity is required to specify the breakdown of other loans, advances and financing if the total amount of the item exceeds 5% of total net assets in the Assets, Liabilities and Equity

Off-Balance Sheet

- 9.11 The reporting entity is to provide details on its off-balance sheet position as at end of reporting period.
- 9.12 Off-balance sheet is in accordance with applicable approved accounting standards applied by the reporting entity.
- 9.13 All numbers are to be reported in **positive denomination**. However, in the case of reversal, please report the numbers in negative denomination.

Retained Earnings / Accumulated Losses

- 9.14 The reporting entity is to provide details of retained earnings or accumulated losses as end of reporting period.
- 9.15 All numbers are to be reported in **positive denomination**. However, in the case of reversal, please report the numbers in negative denomination.
- 9.16 Balance as at reporting date must equal to Retained Earnings / Unappropriated Profits in the "Balance Sheet - Assets, Liabilities and Equity" tab.



Bank Balances details

- 9.17 Bank balances include funds maintained with banks and other financial institutions.
- 9.18 The report should exclude balances in the clearing account with Bank Negara Malaysia or Bursa Malaysia.

Deposits Placements with Banks

- 9.19 Deposits placement include funds placed with banks and other financial institutions, with fixed period to maturity and interest or profit is receivable based on counter rate quoted/pre-determined profit sharing ratio.
- 9.20 The report should exclude overdrawn accounts, statutory deposits and clearing account with Bank Negara Malaysia or Bursa Malaysia.

Deposits Placements from Banks (only applicable to IB)

- 9.21 This template is only applicable to Investment Bank and is to be submitted half yearly.
- 9.22 Deposit placement include funds placed from banks and other financial institutions, with fixed period to maturity and interest or profit is payable based on counter rate quoted/pre-determined profit sharing ratio.
- 9.23 The report should exclude overdrawn accounts, statutory deposits and clearing account with Bank Negara Malaysia or Bursa Malaysia.



Shares Pledges to Banks (only applicable to IB and SBC)

- 9.24 This template is applicable to CMSL dealing in securities and is to be submitted half yearly.
- 9.25 Shares pledged include securities which have been sold under a contractual deal whereby the ownership of the securities are temporarily transferred to the buyer in exchange for funds with the condition that at the end of a specified period, the buyer would return the securities on repayment of the funds.
- 9.26 The report should exclude securities sold under Sell and Buy Back Agreement transactions.
- 9.27 Direct/Onward in this worksheet has the following meaning :-
- i) Direct pledge refers to securities owned by the reporting entity
 - ii) Onward pledge refers to securities pledged by the clients to the reporting entity in exchange of funds. Subsequently, the reporting entity pledged these securities for funding purposes.

Lending to banks, other financial institutions and related companies

- 9.28 Lending include funds granted to banks/other financial institutions/related companies with condition that the amount borrowed is to be returned on a future date (specified/non-specified), with or without interest/income or other forms of returns (income) to the lender. This includes short term lending, i.e. less than one (1) year, and long term lending exceeding one (1) year.
- 9.29 The report should exclude deposit with banks, amount due from other financial institutions, and amount due from related companies that are trade receivables in nature.



- 9.30 Related company refers to where a corporation is the holding company OR subsidiary of another corporation OR subsidiary of the holding company of another corporation.
- 9.31 The option Other Related Company in "Relationship" field refers to subsidiaries of the same parent company that has no direct ownership in each other.

Borrowing from banks, other financial institutions, corporations and related companies (including intercompany loan, loan and credit facility)

- 9.32 Borrowing include funds received from banks/other financial institutions/corporations, e.g. Cagamas Berhad /related companies with an undertaking to return it on a future date (specified/non-specified), with or without interest/income or other forms of return (income) to the lender. This includes short term borrowing, i.e. less than one (1) year, and long term borrowing exceeding one (1) year.
- 9.33 This report should exclude deposit from banks, amount due to other financial institutions, and amount due to related companies that is trade payables in nature.
- 9.34 Related company refers to where a corporation is the holding company OR subsidiary of another corporation OR subsidiary of the holding company of another corporation.
- 9.35 The option Other Related Company in "Relationship" field refers to subsidiaries of the same parent company that has no direct ownership in each other.



Off-balance Sheet Liabilities

- 9.36 Off balance sheet liabilities are commitments / contingent obligations with legal recourse that do not currently meet the accounting definition of a liability because the contingency is not probable. However, the contingency may become a liability in the future, if certain events occur.
- 9.37 Contingent obligations can either be contractual or non-contractual in nature of financial items and non-financial items. For example, if a subsidiary is facing financial difficulties, its parent company may be contractually obligated to cover the subsidiary's debt service payments under the terms of a guarantee. In another example, financial institutions may provide standby liquidity facilities or letters of credit, which contractually require funding under certain conditions and could result in potentially significant liquidity calls and exposure to credit risk. Non-contractual contingent obligations are those that arise unexpectedly such as lawsuits or those created by the requirements of regulatory or environmental agencies. Examples provided here are with the purpose to provide filer with some ideas of the OBS liabilities that are required to be reported. For non-exhaustive types of OBS liabilities, please refer to the dropdown in 1133.51 under 'Type of Liability' column.
- 9.38 The value of transaction in this reporting sheet shall be reported in gross value.

Trust Account (only applicable to IB and SBC)

- 9.39 This template is CMSL dealing in securities and is to be submitted half yearly.
- 9.40 Trust account include clients' and remisiers' monies/assets held/deposited in trust accounts with financial institutions.



Interbank Placement (only applicable to IB)

- 9.41 This template is applicable to Investment Bank and is to be submitted half yearly.
- 9.42 Interbank Placement sheet contains requirement to report for both interbank lending and borrowing.
- 9.43 Interbank lending include funds placed with other financial institutions in the interbank money market with original maturities ranging from overnight up to 5 years. Transactions are normally conducted by the treasury unit/department or other similar sub-division of the reporting institution. Funds are placed on an unsecured basis either directly or through money brokers for agreed periods to maturity, on which date the funds are returnable with interest/profit, the rate of which is negotiated directly or brokered before the deal is done. To differentiate between "Fixed Deposits Placed" and "Interbank Placements", fixed deposits placed are done on the basis of quoted/published counter rates with fixed deposits receipts.
- 9.44 Interbank borrowing includes funds placed from other financial institutions in the interbank money market. Interbank borrowing refers to the acceptance of a sum of money on an unsecured basis from another institution which is recognised as an interbank player on terms that the money would be repaid with interest on the maturity date. Interbank borrowings may be for maturities ranging from overnight to 5 years. Such borrowings are normally negotiated and accepted through a reporting institution's treasury unit/department/or other similar sub-division of the institution.

Segregated Account (only applicable to DBC)

- 9.45 This template is applicable to CMSL dealing in derivatives and is to be submitted half yearly.
- 9.46 Segregated account includes clients' and remisiers' monies/assets held/deposited in segregated accounts with financial institutions.



9. BROKER EMPLOYEE REPORT SUMMARY TABLE

10.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name | Broker Employee |
|--|-----------------|
| Tab Description | Tab ID |
| Declaration | 010.43 |
| Employees by function/department | 1116.49 |
| Management and Staff / Dealer's representatives composition (Total Staff) | 1115.49 |
| Management and Staff / Dealer's representatives composition (Employees dealing Islamic activities' only, if any) | 560.52 |
| Employee Movement | 570.52 |

Declaration

- 10.2 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/1/2019 – 30/06/2019, reporting month would be June.
- 10.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 10.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Employees by function/department

- 10.5 The reporting entity is required to provide details of their employees by function/department as at last reporting date and current reporting date.
- 10.6 Last reporting date refers to the last day of the previous reporting year e.g. If the report is for year-end 2019, the "last reporting date" is 31/12/2018 while "reporting date" is 30/06/2019.



- 10.7 Total number of employees when aggregated by function may not be the same as total number of employees in the reporting entity when there are employees performing multiple functions.

Management and Staff / Dealer's representatives' composition (Total Staff)

- 10.8 The reporting entity is required to provide details of the composition of management, executive, dealer representatives, salaried dealer representatives, commissioned dealer representatives and local participants, if any.
- 10.9 Professional applies generally to a person who is required to hold a professional qualification to practice (for example, lawyers, accountants, engineers etc.). In the finance industry, examples of areas of work involved are market risk, credit risk, operational risk, Shariah compliance and actuary.
- 10.10 Full-time employees include working proprietors, active business partners, permanent and full-time workers employed by the reporting entity. For stock broking companies, also include employed paid dealers/representatives.
- 10.11 Part-time employees include freelance and part-time contract workers employed by reporting entity.
- 10.12 Other employees refer any other workers not hired but attached to the reporting entity. Examples: commissioned dealers/representatives under stock broking companies, agents under unit trust companies etc.

Management and Staff / Dealer's representatives' composition (Employees dealing in Islamic activities only, if any)

- 10.13 This reporting sheet is only applicable to reporting entity where there are employees who are assigned to conduct task in Islamic activities only, if any.



- 10.14 The reporting entity is required to provide details of the composition of management, executive, dealer representatives, salaried dealer representatives, commissioned dealer representatives and local participants, if any.
- 10.15 Professional applies generally to a person who is required to hold a professional qualification to carry out its function (for example, lawyers, accountants, engineers etc.). In the finance industry, examples of areas of work involved are market risk, credit risk, operational risk, Shariah compliance and actuary.
- 10.16 Full-time employees include working proprietors, active business partners, permanent and full-time workers employed by the reporting entity. For stock broking companies, also include employed paid dealers/representatives.
- 10.17 Part-time employees include freelance and part-time contract workers employed by companies.
- 10.18 Other employees refer any other workers not hired but attached to the reporting entity. Examples: commissioned dealers/representatives under stock broking companies, agents under unit trust companies etc.

Employee Movement

- 10.19 The reporting entity is to provide staff movement and the expected staff movement information during reporting period.
- 10.20 Critical or Hard-to-fill Vacancies - Please choose "Yes" from the drop down list if your institution has encountered difficulties in recruitment, i.e. remained vacant for 3 months or longer despite your recruitment efforts. Otherwise, please choose "No". You are required to report separately according to the relevant worker category.



10.21 Staff Movement, new hires - refers to all additions to the payroll during the reporting period.

Includes:

- Newly hired and rehired employees;
- Permanent, short-term, and seasonal employees;
- Full-time and part-time employees;
- On-call or intermittent employees who returned to work after having been formally separated;
- Employees who were recalled to a job following a formal layoff (formal suspension from pay status) lasting more than 7 days;
- Workers who were hired and separated during the month; and
- Transfers from other locations.

Excludes:

- Transfers or promotions within the institution;
- Employees returning from strikes; and
- Employees of temporary help agencies, outside contractors, or consultants working at the institution.

10.22 Staff Movement, resignations (except retirements) - refer to employees who left voluntarily with exception to retirements or transfers to other locations are reported under Other Separations.

10.23 Staff Movement, Voluntary Separation Scheme (VSS) / Mutual Separation Scheme (MSS)

- **Voluntary separation** gives employees the choice to decide if he/she is willing and ready to accept his/her contract to be ceased. This type of retrenchment exercise gives both parties the advantage. Employees can review the criteria and terms and the lay-off package offered before they decide to apply for it. There is no compulsion or pressure to accept such lay off and they can still choose to continue working.
- **Mutual Separation** provides an avenue for both the employer and employees' who are selected to negotiate terms and conditions for retrenchment. The employer still has the right to



select the potential employee to be retrenched. However, the employee can still negotiate a better and attractive lay off benefits as long as both parties are agreeable. The objective here is to have a win-win situation where the retrenchment exercise makes both of them satisfied and happy.

10.24 Staff Movement, Other Separations - refer to retirements, transfers to other locations, deaths or separations due to employee disability Excludes:

- Transfers within the institution;
- Employees returning from strikes; and
- Employees of temporary help agencies, outside contractors, or consultants working at the institution.

10.25 The reporting entity is to provide the number of job vacancies according to the category of worker as at the last business day of the reporting period.

10.26 Job vacancies refer to jobs available for immediate filling and for which recruitment action had been taken. Recruitment action refers to efforts to fill vacancies by advertising, by institution notices, by notifying public or private employment agencies or trade unions, and by contacting, interviewing or selecting applicants already registered with the institution.

Excludes:

- Jobs not available for immediate filling;
- Jobs for which no recruitment action has been taken;
- Jobs which became vacant during the reporting period and were filled within the same day;
- Jobs of less than one day's duration;
- Jobs only available to be filled by internal applicants within an organisation (e.g. internal promotion or transfers within an organisation);
- Jobs to be filled by employees returning from paid or unpaid leave or after industrial disputes;



- Vacancies for work to be carried out by contractors; and
- Jobs for which a person has been appointed but has not yet commenced duty.
- Replacements refer to new vacancies due to the following reasons according to the job category during the reporting period
 - ✓ Retirement
 - ✓ Resignations: Employees who left voluntarily
 - ✓ Layoffs and Discharges: Involuntary separations initiated by the employer, including:
 - ✓ Layoffs with no intent to rehire;
 - ✓ Discharges because positions were eliminated;
 - ✓ Discharges resulting from mergers, downsizing, or plant closings;
 - ✓ Firings or other discharges for cause;
 - ✓ Termination of seasonal employees (whether or not they are expected to return in the next season);
 - ✓ Layoffs (suspensions from pay status) lasting or expected to last more than 7 days; and
 - ✓ Other Separations: Transfers to other locations; deaths; or separations due to employee disability.

10.27 Expected Staff Movement - The reporting entity is to provide estimate number of jobs to be created and layoffs and discharges in the coming 3 to 6 months and for the coming 2 years.

10.28 Please refer to [Appendix A](#) for FAQ for Broker Employee Report.



10. BUSINESS PLAN

11.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name | Business Plan |
|-----------------|---------------|
| Tab Description | Tab ID |
| Declaration | 010.43 |
| Business Plan | 015.53 |

Declaration

- 11.2 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/1/2019 – 30/12/2019, reporting month would be December.
- 11.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 11.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Business Plan

- 11.5 Key Performance Indicator(s) refer to measurable value used to assess reporting entity's progress and success in achieving the targets outlined for the year.
- 11.6 Reporting entity is required to provide an update regarding the progress and achievement of previous year's business plan that includes both quantitative and qualitative explanations.
- 11.7 Reporting entity is required to provide segmental financial analysis which is the financial analysis of its individual divisions or subsidiaries.
- 11.8 Reporting entity is required to provide SWOT analysis to identify its strengths, weaknesses, opportunities and threats.



11.9 When submitting the Business Plans via the ComRep Submission System, reporting entity must follow the conditions below when filling the attachment:

- Save the file name based on the prescribed sequence, i.e. "ROC_reporting date", where ROC refers to your company's ROC number without dash, and reporting date in ddmmyyyy format, for example, 12345X_31122018; and
- Ensure files are zipped prior to being attached.



11. CORPORATE PROFILE SUMMARY TABLE

12.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name | Corporate Profile |
|--|-------------------|
| Tab Description | Tab ID |
| Declaration | 010.43 |
| General Information | 015.49 |
| Shareholders' Information | 870.49 |
| Details of branches as at reporting date and company's assessment on their ML/TF/PF risk [including branches closed during the year] | 1111.49 |
| Holding Company | 1112.49 |
| Subsidiaries, Associate & Joint Venture | 1113.49 |
| Director's Shareholding of more than 5% or more in local and foreign public listed company | 890.49 |
| Board and Management Committees Members [during the reporting period] | 1114.49 |
| Outsourced Function | 900.49 |

12.2 Please refer to [Appendix B](#) for worksheet that is applicable to CMSL dealing in derivatives restricted to CFD only.

Declaration

- 12.3 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/1/2019 – 30/12/2019, reporting month would be December.
- 12.4 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 12.5 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.



General Information

- 12.6 Principal Activities refer to the activities that the reporting entity is currently undertaking.
- 12.7 Statutory Auditor refers to an external auditor who is legally required to review the financial records of the reporting entity to ensure compliance.
- 12.8 The reporting entity is required to provide the number and value of its fully paid shares in Ringgit Malaysia. This refers to issued shares which have been fully paid by shareholders to the reporting entity.

Shareholder's Information

- 12.9 The reporting entity is required to provide the shareholders' information including the unit and RM amount of the acquisition and disposal of its holding shares.
- 12.10 Last reporting date refers to the last day of the previous reporting year e.g. If the report is for year-end 2019, the "last reporting date" is 31/12/2018 while "reporting date" is 31/12/2019.

Details of branches as at reporting date and company's assessment on their ML/TF/PF risk [including branches closed during the year]

- 12.11 The reporting entity is required to provide details of branches as at end of reporting period and the assessment of their ML/TF/PF risk, as well as branches closed during the year.
- 12.12 ML/TF/PF risk and reasons for ML/TF/PF risk are according to reporting entity's own ML/TF/PF risk assessment on its branches.
- 12.13 The reporting entity is to provide the no. of CMSRLs, staff and management attached to the branch located at the respective district.
- 12.14 The establishment date refers to the date the branch of reporting entity was established.
- 12.15 The cessation date refers to the date the branch of reporting entity was ceased from its operations.



Holding Company

- 12.16 The reporting entity is required to provide details of their holding companies and the nature of the shareholding.
- 12.17 Direct Shareholding refers to shares that are held in the reporting entity's name. Indirect Shareholding refers to shares in which the reporting entity has some interest in but is directly held by another party.

Subsidiaries, Associate & Joint Venture

- 12.18 The reporting entity is required to provide details of its subsidiaries, associates and joint ventures.
- 12.19 Direct Shareholding refers to shares that are held in the reporting entity's name. Indirect Shareholding refers to shares in which the reporting entity has some interest in but is directly held by another party.
- 12.20 The reporting entity is required to provide details of the net investment which is net of impairment. Impairment refers to a permanent reduction in the value of reporting entity's asset.
- 12.21 Profit/loss of the subsidiary/associate/JV for the reporting period referring to profit after tax.

Director's Shareholding of more than 5% or more in local and foreign public listed company

- 12.22 The reporting entity is required to provide details of their direct shareholding of 5% or more in local and foreign public listed companies.

Board and Management Committees Members

- 12.23 The reporting entity is required to provide details of their sub-board and management committee, including their roles as Chairperson, Deputy Chairperson or members of the committee.



Outsourced Function

12.24 The reporting entity is required to provide details of the outsourced functions including those of back office, middle office (compliance, internal audit, risk management) and others where relevant.



12. ANNUAL AUDITED ACCOUNT SUMMARY TABLE

13.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name | Annual Audited Account |
|---|------------------------|
| Tab Description | Tab ID |
| Declaration | 010.43 |
| Assets, Liabilities and Equity | 610.50 |
| Off-balance sheet | 1121.49 |
| Breakdown for Other Items in Assets, Liabilities and Equity and OBS (>5% of net assets) | 1124.50 |
| Breakdown of Financial investments | 1122.49 |
| Retained earnings/ accumulated losses | 1123.50 |
| Income and expenses | 620.50 |
| Breakdown for Income and expenses (>5% of net income) | 630.50 |
| Cash Flow | 1125.50 |

Declaration

- 13.2 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/3/2019 – 28/02/2020, reporting month would be February.
- 13.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 13.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Assets, Liabilities and Equity

- 13.5 The reporting entity is to provide details on its balance sheet position as end of reporting year.



- 13.6 Total financial investment (long-term and short-term) must agree to breakdown of financial investment in report 1122.49.
- 13.7 All numbers are to be reported in **positive denomination**. However, in the case of reversal, please report the numbers in negative denomination.

Off-Balance Sheet

- 13.8 The reporting entity is to provide details on its off-balance sheet position as end of reporting year.
- 13.9 Off-balance sheet is in accordance with applicable approved accounting standards applied by the reporting entity.
- 13.10 All numbers are to be reported in **positive denomination**. However, in the case of reversal, please report the numbers in negative denomination.

Breakdown of Financial Investments

- 13.11 The reporting entity is to provide details on its financial investments position as end of reporting year which includes trading book and non-trading book items.

Retained Earnings / Accumulated Losses

- 13.12 The reporting entity is to provide details of retained earnings or accumulated losses as end of reporting year.
- 13.13 All numbers are to be reported in **positive denomination**. However, in the case of reversal, please report the numbers in negative denomination.
- 13.14 Balance as at reporting date must equal to Retained Earnings / Unappropriated Profits in the "Assets, Liabilities and Equity" tab.



Breakdown for Other Items in Assets, Liabilities and Equity and OBS (>5% of net assets)

13.15 The reporting entity is to provide details of other items in assets, liabilities and equity and off-balance sheet items which are more than 5% of net assets as at end of reporting year.

Incomes and Expenses

13.16 The reporting entity is to provide details on its income and expenses position as at end of reporting year.

13.17 All numbers are to be reported in **positive denomination**. However, in the case of reversal, please report the numbers in negative denomination.

Breakdown for Income and expenses (>5% of net income)

13.18 The reporting entity is to provide details of other items in income and expenses which are more than 5% of net income as at end of reporting year.

Cash Flow Statement

13.19 The reporting entity is to provide details of cash flow statement items for cash generated (or used) for operating, investing and financing activities as at end of reporting year.



14. CUSTOMER AND BUSINESS PROFILE SUMMARY TABLE

14.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name | Customer and Business Profile |
|---|--------------------------------------|
| Tab Description | Tab ID |
| Declaration | 010.43 |
| Products/services provided to customers | 1103.48 |
| Suspicious transaction reports ("STR") | 1105.48 |
| Terrorism Financing and Proliferation Financing | 1106.48 |
| Internal Audit findings in relation to AML/CFT | 1078.48 |
| Section 44, 50, 55 and 66 Order under the AMLATFAPUAA | 1107.48 |
| Top 5 clients - Securities | 1108.48 |
| Top 5 clients - Derivatives | 1109.48 |
| Top 5 Commissioned Dealers in terms of brokerage earned | 1117.49 |
| Top 5 PDT & IVT in terms of trading value | 1118.49 |
| Top 5 Local Participants in terms of trading volume | 1119.49 |
| CMSRL servicing retail and institutional client | 1120.49 |

Declaration

- 14.2 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/1/2019 – 30/12/2019, reporting month would be December.
- 14.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 14.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.



Products/Services provided to customers

14.5 The reporting entity is to provide details of products and services offered to customers as well as the respective ML/TF/PF risk rating of these products and services.

Suspicious Transaction Reports ("STR")

14.6 The reporting entity is required to provide the number of suspicious transaction reports ("STR") lodged to Financial Intelligence and Enforcement Department ("FIED") of Bank Negara Malaysia as well as the number of internal suspicious transaction reports ("iSTR").

14.7 The number of STRs lodged to FIED is to be supported with reason for STRs being lodged as per dropdown list or to specify if option is not available and the funds involved for each reported suspicious transactions.

Terrorism Financing and Proliferation Financing

14.8 The reporting entity is required to confirm the screening of new or existing customer(s) against the United Nation's Sanctioned Country listing and 'domestic' listing.

14.9 The reporting entity is also required to detect individuals involved in terrorism financing or proliferation financing, and clarify whether the detection is done automatically (via system) or manually as well as the frequency of such screening.

Internal Audit findings in relation to ML/FT

14.10 The reporting entity is required to provide details of the independent audit conducted on its AML/CFT framework. Details include the date of audit report issued, the rating of the audit report/ review and to extract the audit findings including but not limited to the recommendations and action taken to address the findings.



Section 44, 50, 55 and 66 Order under the AMLATFAPUAA

14.11 The reporting entity is required to provide the breakdown of number orders receive from law enforcement agencies (“LEAs”) under the sections 44, 50, 55, 66B and 66C of the AMLATFAPUA Act.

Top 5 Customers - Securities

14.12 The template is only applicable to CMSL dealing in securities only.

14.13 The reporting entity is required to provide details on the top 5 securities customers ranked by trading value in categories retail (individual and corporate), institutional and inter-broker.

Top 5 Customers - Derivatives

14.14 The template is only applicable to CMSL dealing in derivatives only.

14.15 The reporting entity is required to provide details on the top 5 derivatives customers ranked by trading value in categories retail (individual and corporate), institutional, inter-broker, local participant and associate participant.

Top 5 Commissioned Dealer’s Representative

14.16 The reporting entity is required to provide details of the top 5 Commissioned Dealers in terms of brokerage earned in the areas of securities and derivatives.

Top 5 PDT & IVT in terms of trading value

14.17 The template is only applicable to CMSL dealing in securities only.

14.18 The reporting entity is required to provide details of the top 5 PDT & IVT in terms of trading value.



Top 5 Local Participants in terms of trading volume

- 14.19 The template is only applicable to CMSL dealing in derivatives only.
- 14.20 The reporting entity is required to provide details of the top 5 Local Participants in terms of trading volume.

CMSRL servicing retail and institutional customer

- 14.21 The reporting entity is required to provide details of the number of CMSRL holders (salaried and commissioned dealer representatives) servicing both retail and institutional customers as at reporting date.



15. DEPOSITS AND PAYMENTS SUMMARY TABLE

15.1 The following summary table outlines the required information in this report, whichever is applicable to the reporting entity.

| Report Name | Deposit and Payment Securities Broker Report | Deposit and Payment eTrader Report | Deposit and Payment Broker Report | Deposit and Payment Derivatives Broker Report |
|---|--|------------------------------------|-----------------------------------|---|
| Tab Description | Tab ID | Tab ID | Tab ID | Tab ID |
| Declaration | 010.43 | 010.43 | 010.43 | 010.43 |
| Deposits and Payments by/to High Risk Customer with Specific Criteria | 1161.76 | 1161.77 | 1161.78 | 1161.79 |
| Deposits and Payments by/to High Risk Customer by Nationality | 1162.76 | 1162.77 | 1162.78 | 1162.79 |

Declaration

- 15.2 Reporting month refers to the last month of the report coverage period e.g. If the report covers from 1/1/2020 – 30/12/2020, reporting month would be December.
- 15.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 15.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

Deposits and Payments by/to High Risk Customer with Specific Criteria

- 15.5 The reporting entity is to provide details of number of high ML/TF/PF risk customer with specific criteria and the total number and value of deposits and payments made by the customer.



- 15.6 Deposits in this submission have been defined as any injections made by the high ML/TF/PF risk customer to the reporting entity regardless of the purpose and mode of injection (for eg. cash, cheque, IBG transfer etc). Whereas payments in this submission have been defined as any payments made by the reporting entity to the high ML/TF/PF risk customer. Reporting entity is to provide the total number of deposits/ payments and sum of value of deposits/ payments (RM).
- 15.7 This report is applicable to businesses which accept deposits from and make payments to, clients, including securities trading, derivatives trading and private banking.

Deposits and Payments by/to High Risk Customer by Nationality

- 15.8 The reporting entity is to provide the ML/TF/PF risk classification of the country based on reporting entity's own risk assessment of the said country, including country(ies) identified as High Risk Jurisdictions by FATF.
- 15.9 The reporting entity is to provide the number of Foreign Politically Exposed Person ("PEP") based on the customer's nationality.
- 15.10 The reporting entity is to provide details of number of high ML/TF/PF risk customer by nationality as provided in the dropdown list. If the country of nationality of the customer is not available in the dropdown list, the reporting entity may choose the option "others" and provide the description of the country.



- 15.11 Deposits in this submission have been defined as any injections made by the high ML/TF/PF risk customer (based on his/her nationality) to the reporting entity regardless of the purpose and mode of injection (for eg. cash, cheque, IBG transfer etc). Whereas payments in this submission have been defined as any payments made by the reporting entity to the high ML/TF/PF risk customer (based on his/her nationality).
Reporting entity is to provide the number of deposits/ payments and total value of deposits/ payments (RM).
- 15.12 This report is applicable to businesses which accept deposits from and make payments to, clients, including securities trading, derivatives trading and private banking.



APPENDIX



APPENDIX A: FAQ on Broker Employee Report

FAQ

a) **Number of Employees by Worker Category**

- i) How to report in the number of employee for employee that is on Prolonged Illness Leave (PIL)?
 - *It is required to include the number of PIL employees in the reporting of number of employee.*
- ii) Should employee on half paid leave be reported?
 - *Yes, the number should be included in the reporting.*
- iii) Should the employee on unpaid leave be included?
 - *Yes, employees on unpaid leave should be included*
- iv) How to report the number of employees for the following scenario:
 1. New Hire (before 15th June 2017): 10
 2. New Hire (after 15th June 2017): 20

| | |
|----------------------------------|--------------|
| Reporting period of January-June | |
| Number of employees | 30 employees |

- *To report the number of employees as at the end of reporting period.*
- v) If an employee's last working day is 14 June (eg. after deducting leave) but effective separation date is on 1st July, how to report for the number of employees?
 - *To report based on the number of staff at end of reporting period. In this case the effective date of separation is at 1st July, therefore the staff should still be included in number of employees reporting for the reporting period of July - December.*



b) **Job Vacancies and New Job Created by Worker**

Category

- vi) Does merging of current two job roles into one is considered as one new job created? For example, currently 2 employees are employed for the job of typist and cashier. Then, the typist resigned and this role is taken over permanently by the current cashier.
- *Merging of current two job roles above should not be considered as job vacancy.*
- vii) How do report job vacancies for the scenarios below:
1. Vacancy that is open to internal applicant only?
 2. Vacancy that is open to internal and external applicant?
- *It should be reported as job vacancy regardless the vacancy is open to internal and/or external applicants.*

c) **Labour Turnover**

- viii) How to classify the separation of contract staff whose contract has not been renewed. Should it be reported as "quits and resignation", "layoff and discharges" or "other separations"?
- *It should be reported under "other separations".*
- ix) Should transfers to subsidiary be included as part of separations? For example, transfer from Commercial Bank A to Islamic Bank A.
- *Commercial Bank A: to report in "Separations" (under other separations) and deduct the number of employee, salaries and wages.*
 - *Islamic Bank A: to report in "New Hire" and add on to the number of employee, salaries and wages.*
 - *These two banks should be treated as separate entities even though they are related.*



APPENDIX B: Worksheet applicable for CMSL dealing in derivatives restricted to CFD only in Corporate Profile

| Report Name | Corporate Profile | Applicability |
|---|-------------------|---------------|
| Tab Description | Tab ID | Yes/No |
| Declaration | 010.43 | Yes |
| General Information | 015.49 | Yes |
| Shareholders' Information | 870.49 | Yes |
| Details of branches as at reporting date and company's assessment on their ML/TF risk [including branches closed during the year] | 1111.49 | No |
| Holding Company | 1112.49 | Yes |
| Subsidiaries, Associate & Joint Venture | 1113.49 | No |
| Director's Shareholding of more than 5% or more in local and foreign public listed company | 890.49 | No |
| Board and Management Committees Members [during the reporting period] | 1114.49 | No |
| Outsourced Function | 900.49 | No |