



Suruhanjaya Sekuriti
Securities Commission
Malaysia

THE FUND MANAGEMENT AND
UNIT TRUST COMPANIES
REPORTING MANUAL



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PART A: GENERAL

1. INTRODUCTION

- 1.1 This manual provides guidance for reporting institutions for submission of the relevant reports to the Securities Commission Malaysia ("SC").
- 1.2 The reports covered in this reporting manual are applicable to holders of Capital Market Services License (CMSL) who are licensed to carry out regulated activity of fund management in relation to portfolio management or who are licensed to carry out regulated activity of fund management in relation to boutique portfolio management as defined in Para 2.05 of the Licensing Handbook.
- 1.3 In addition to the above, Company Profile report is also applicable to holders of CMSL who are licensed to carry on the business of dealing in securities restricted to dealing in unit trust, including Management Company without Fund Management license.
- 1.4 The reporting institutions are to furnish the reports in a timely and accurate manner as required under the Guidelines on Compliance Function for Fund Management Companies.
- 1.5 The reporting entity is required to submit the following reports to the SC in the form XBRL instance documents via **SC Common Reporting Platform (ComRep) Submission System** according to the following schedule:

Report Name	Frequency	Reporting Deadline
Monthly FMC Report	Monthly	Within 7 business days (by 5.00 pm) after month-end reporting date (within 14 business days (by 5.00 pm) for June and December submissions)



Report Name	Frequency	Reporting Deadline
Half-Yearly FMC Report	Semi Annually	Within 14 business days (by 5.00 pm) after half year reporting date
Compliance Report	Semi Annually	Within 14 business days (by 5.00 pm) after half year reporting date
Company Profile	Annually	Within 14 business days (by 5.00 pm) after annual reporting date
Half Yearly Activity Report ¹	Semi Annually	Within 14 business days (by 5.00 pm) after half year reporting date
Audited Financial Statements	Annually	Within 90 days (by 5.00 pm) after financial year end.
Employee Report	Semi Annually	Within 14 business days (by 5.00) pm after half year reporting date
Half Yearly Financial Report – FMC	Semi Annually	Within 14 business days (by 5.00) pm after half year reporting date
Unit Holder Report - UTF	Semi Annually	Within 14 business days (by 5.00 pm) after half year reporting date.
Quarterly DIM Report	Quarterly	Within 14 business days (by 5.00 pm) after quarterly reporting date.
Notification of Pricing Error	Ad Hoc	Within 7 business days (by 5.00 pm) the error is identified
Notification on Breaches	Ad Hoc	Within 7 business days (by 5.00 pm) from when the breach is identified; Resubmission with additional details on the date and action taken for the rectification within 3 business days after rectification.

¹ Only applicable to holders of CMSL who are licensed to carry on the business of dealing in securities restricted to dealing in unit trust, including Management Company without Fund Management license.



Report Name	Frequency	Reporting Deadline
Notification on Large Redemption	Ad Hoc	By the end of the next business day; Resubmission with additional details within 3 business days after the initial submission. Refer to Step 2 in Appendix R for further details.
Ad Hoc UTF Report	Ad Hoc	Upon request by the SC. For T+2, e.g. for reporting date of 29 June 2020, to submit by 1 July 2020 (by 5.00 pm). For T+1, e.g. for reporting date of 29 June 2020, to submit by 30 June 2020 (by 5.00 pm).

Hardcopy submissions of the reporting forms are not required.

- 1.6 Fund Management and Unit Trust Companies must ensure that all mandatory fields are filled in accordingly and accurately. In cases where the information is wrongly filled in, system will deny upload of the report. Error messages will be sent to filer's email for reference.
- 1.7 The reporting entity must not modify the reporting form 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 colours of the cells.
- 1.8 All amounts are to be reported in Ringgit Malaysia (RM) to two decimal places. Non-Malaysian ringgit assets must be translated into its Malaysian ringgit equivalents based on the foreign exchange rates as at the reporting date.



- 1.9 The SC places significant emphasis on the quality² of information submitted. In this regard, the CEO (or in his absence, a person authorized by the CEO) will be the approver. ***The CEO remains ultimately responsible and will be held accountable for the information submitted.***
- 1.10 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).***

² Complete, true and accurate.



DEFINITIONS AND INTERPRETATIONS

Associated persons	Has the same meaning as defined under Section 3 of the CMSA.
Asset under Management	All assets being the subject of contract i.e. Investment Management Agreement entered into by the FMC (including Boutique Fund Management Company) with its clients and its delegates.
Alternate Compliance Officer	Compliance officer or other responsible person in the absence of the main or head of compliance.
BNM	Bank Negara Malaysia, as defined in subsection 2(1) of the Central Bank of Malaysia Act 2009 [Act 701].
Brokerage Amount	Amount of broker's fees or commissions.
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.
Business Address	The address where the business operation takes place.
Capital Commitments & Contingent Liabilities	Capital commitments and contingent liabilities as disclosed in the Notes to the Accounts.



Charitable organisations	An organisation that has to be for not-for-profit and for the benefit of the society as defined in Guidelines on Charities under the Societies Act 1966.
CIS	Collective Investment Scheme. Has the same meaning as defined under the Guidelines on Unit Trust Funds.
Clients' AUM	The AUM of a person who entered into an investment management agreement with the FMC. To exclude Proprietary Investment, AUM delegated to local fund manager, Delegated PRS' Investments and PRS' Investments.
CMSA	Capital Markets and Services Act 2007 [Act 671]. An Act to consolidate the Securities Industry Act 1983 [Act 280] and Futures Industry Act [Act 499], to regulate and to provide for matters relating to the activities, markets and intermediaries in the capital markets, and for matters consequential and incidental thereto.
Commission to Others	Commissions paid to parties other than IUTAs, CUTAs/FPs or agents.
Company	For the purpose of this reporting means an FMC, FFMC, IFMC, UTMIC, PRS provider or a company licensed with dealing in securities restricted to unit trust only.
Contract value	Contract value is the notional value of the financial instrument.



Corporate Bodies	Has the same meaning given to the expression “corporation” under section 2 of CMSA.
CRS	Compliance and Risk Supervision Self-Assessment Questionnaire
Custodian	<p>Appointment of a custodian:</p> <p>Appointed by FMC: The custodian that is appointed by a CMSL holder and the custodian and CMSL holder are both parties to the custodian agreement.</p> <p>Appointed by Client: The custodian that is directly appointed by the client (self-appointed), where the CMSL holder is not one of the parties in the custodian agreement.</p> <p>Date of Appointment: The date when a CMSL holder and/or a client appointed a custodian.</p> <p>Effective Date: The date when the custodial agreement comes into force. In some cases, the effective date may be the same as the date of appointment.</p> <p>Foreign Custodian is a foreign financial institution or an institution located outside Malaysia, providing custodial services to Malaysian clients and must be recognized in their home jurisdiction and the jurisdiction must be one of those listed in Appendix A of International Organisation of Securities</p>



Commissions Multilateral Memorandum of Understanding.

Local Custodian has the same meaning given to the expression “custodian” under section 121 of the CMSA.

Jurisdiction: The jurisdiction where the foreign custodian is incorporated or resides.

Regulator: The competent regulator which regulates the foreign custodian in their home jurisdiction.

Explanation notes – Variance factors (provided as a dropdown - refer Appendix F):

Dividend accrued: The variance due to the differences in timing of recording the dividend accrued adopted by the CMSL holder and Custodian.

Exchange rate differences: The amount of differences due to the different exchange rates adopted by the CMSL holder and Custodian.

Interest accrued: The variance due to the differences in timing of recording the interest accrued adopted by the CMSL holder and Custodian.

Market value differences: The amount of differences due to the variation of the valuation



methodology used by the CMSL holder and Custodian.

Non-recording – fees payables: The variance due to the differences in timing of recording for payment of fees adopted by the CMSL holder and Custodian.

Non-recording – Interest/ Dividend: The variance due to the differences in timing of recording the interest/dividend adopted by the CMSL holder and Custodian.

Timing Differences: The variance due to the differences in booking date of securities adopted by the CMSL holder and Custodian.

Uncustodised assets – Collective Investment Schemes: The amount of difference caused by the collective investment schemes which are not custodised by the custodian.

Uncustodised assets – Money Market Placements: The amount of difference caused by money market placements which are not custodised by the custodian.

Uncustodised assets – Others: The amount of difference caused by other asset classes which are not custodised by the custodian.

Unsettled trades: The variance due to the trades for which payment has not been received.



CPRSA	Corporate PRS Adviser. It has the same meaning as under Paragraph 1.1 of FIMM's Consolidated Rules.
CUTA	Corporate Unit Trust Adviser. It has the same meaning as under Paragraph 1.1 of FIMM's Consolidated Rules.
Date of Approval (for Outsourcing)	Outsourcing arrangement approved by the SC prior to 30 June 2014.
Date of Notification (for Outsourcing)	Outsourcing arrangement notified to the SC after 30 June 2014.
Date of Notification (pricing error/ breaches/large redemption)	The date where the Company reports the pricing error/breach/large redemption to the SC.
Dealing in Securities	Dealing in securities, for the purpose of reporting, includes dealing with financial institutions and stockbroking companies for equities and fixed income securities only.
Derivatives	Has the same meaning given to the expression "Derivatives" under subsection 2(1) of the CMSA.
Designation	The job title of the person.
DIM	Digital Investment Management
DSUT	Dealing in Securities restricted to Unit Trust.



DSUT with FM license	A company licensed for DSUT and fund management.
DSUT without FM license	A company licensed for DSUT only.
Employee Statistics	<p>Full-time employees refer to all those normally working for at least 6 hours a day and 20 days a month. Include working proprietors, active business partners, permanent and full-time workers employed by the companies.</p> <p>Part-time employees refer to all those normally working less than 6 hours a day and/or less than 20 days a month. Include freelance and part-time contract workers employed by companies.</p>
Employer-sponsored retirement scheme	A retirement scheme established by a corporation for the purpose, or having the effect of providing retirement benefits to employees of that corporation or for its related corporation as defined under section 139A of the CMSA.
ETF	Exchange-traded fund. It has the same meaning given to the expression “exchange-traded fund (ETF)” in the Guidelines on Exchange-Traded Funds.
FFMC	Foreign Fund Management Company. A CMSL holder for the regulated activity of fund management established pursuant to the Application for Establishment of Foreign Fund Management Companies under the Special Scheme.



FIMM	Federal Investment Managers Malaysia
FMC	A CMSL holder carrying on the business of fund management as defined in Part 2 of Schedule 2 of the CMSA.
Foreign Allocation	Foreign allocation means investing in different proportions of an investment portfolio to various types of asset classes (e.g. equities, fixed income, cash) outside Malaysia.
Foreign-established Fund Manager	A foreign fund manager is a fund manager that is established and operating outside Malaysia.
Foreign Source	Foreign source include all amount of funds obtained from foreign citizens and entities incorporated/ registered outside Malaysia.
Gross Purchases Value	Total purchase value before netting off all purchase-related costs e.g. brokerage and other transaction costs.
Gross Sales Value	Total sales value before netting off all sales-related costs e.g. brokerage and other transaction costs.
IFMC	Islamic Fund Management Companies. A CMSL holder whose sole purpose is to carry on Islamic fund management business.
Individual - Member	An individual who has a beneficial interest under a private retirement scheme or an employer-sponsored retirement scheme as defined under section 139A of the CMSA.



IPRA	Institutional PRS Adviser. It has the same meaning as under Paragraph 1.1 of FIMM's Consolidated Rules.
IUTA	Institutional Unit Trust Adviser. It has the same meaning as under Paragraph 1.1 of FIMM's Consolidated Rules.
KWAP	Kumpulan Wang Persaraan (Diperbadankan) has the same meaning as defined in section 2 of the Retirement Fund Act 2007 [Act 662].
KWSP	Kumpulan Wang Simpanan Pekerja or its English name – Employees Provident Fund (EPF) has the same meaning as defined in section 2 of the Employees Provident Fund Act 1991 [Act 452]. For reporting purposes, to include all direct mandates obtained from KWSP and to exclude investments by individuals via withdrawals under the SPA – KWSP.
Local Allocation	Local allocation means investing in different proportions of an investment portfolio to various types of asset classes (e.g. equities, fixed income, cash, etc.) in Malaysia.
Local Source	Local source should incorporate all amount of funds obtained from Malaysian citizens and entities incorporated/ registered in Malaysia.
TAT	Lembaga Tabung Angkatan Tentera has the same meaning as defined in section 2 of the Tabung Angkatan Tentera Act 1973 [Act 101].



LTH	Lembaga Tabung Haji has the same meaning as subsection 2(1) of the Tabung Haji Act 1995 [Act 535].
Management Company	Has the same meaning given to the expression “management company” under section 2 of CMSA.
Management fee expense	Management fee incurred when the company delegates its fund management function for a fund / mandate to another company.
Meeting Attendance	Number of investment committee meetings attended over total number investment committee meetings held during the period e.g. if attended 6 out of 10 meetings then state as ‘6/10’.
Money Market Placements	Includes fixed deposits and short term deposits but excludes cash in savings accounts and current accounts.
MSS	Mutual Separation Scheme.
Net Asset Value (NAV)	Net Asset Value as defined in Guidelines on Unit Trust Funds.
Net Profit - Finance	Profit Before Taxation, less Taxation
Non related parties	<p>Non-related parties are parties that do not meet the definition of Related Party as provided in this reporting manual.</p> <p>For reporting purposes, the reporting entity should take into account the following example:</p>



Unit Trust Management Company (UTMC) and Fund Management Company (FMC) are owned by the same holding company. UTMC signed an agreement with FMC for the latter to manage UTMC's unit trust funds and shareholders' fund.

The following managed by FMC should be reported by FMC as:

- a. clients' non-related parties' funds for unit trust funds of UTMC; and
- b. clients' related parties' funds for shareholders' fund of UTMC.

Unit trust funds issued and managed by the UTMC itself should be reported as clients' non-related parties' funds as well. This is only applicable if the UTMC also has a fund management license.

**Pertubuhan
Keselamatan Sosial
(PERKESO)**

Pertubuhan Keselamatan Sosial (PERKSEO) or its English name – Social Security Organisation (SOCSO) has the same meaning as subsection 2(16) of the Employees' Social Security Act 1969 [Act 4].

**Private Pension
Funds**

Means a retirement scheme established by a corporation for the purpose, or having the effect of providing retirement benefits to employees of that corporation or for its related corporation as defined under section 139A of the CMSA.

**Proprietary
investment**

Investments of fund manager's own funds/shareholders' funds. This includes cash in



savings accounts, current accounts and money market placements.

PRS	Private Retirement Scheme. It has the same meaning as given under section 139A of the CMSA.
PRS Provider	A person who provides and manages a private retirement scheme as defined under section 139A of the CMSA.
Registered Address	The address as registered with SSM.
Registration Number	The company registration number as assigned by SSM.
Related Party	<p>Has the same meaning as defined in Section 7 of the Companies Act 2016 [Act 777].</p> <p>For Private Retirement Scheme only, related party has the same meaning given to the expression “related party” in the Guidelines on Private Retirement Scheme.</p> <p>For the purpose of reporting, Related Party should also include ‘associated persons’ as defined in this reporting manual.</p>
SC	means the Securities Commission Malaysia established under the Securities Commission Act 1993
Scheme Trustee	A trustee of a private retirement scheme as defined under section 139A of the CMSA.



Skim Pelaburan Ahli – KWSP	Withdrawal from KWSP savings (Account 1) to invest into unit trust funds under SPA - KWSP.
SSM	Suruhanjaya Syarikat Malaysia (SSM) 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].
Statutory bodies & government agencies	Funds managed on behalf of federal, state, local governments (e.g. education fund) as well as bodies set up under own statute. However, it excludes Government Linked Companies & unit trust fund issued by state government.
Total No. of Employees	Aggregate number of employees employed by the company within the reporting period.
Trailer fee to Others	Recurring fee paid to parties other than IUTAs, CUTAs/FPs or agents.
Uninvested funds	Funds that are in savings accounts or current accounts.
Unit trust fund	Unit trust fund has the same meaning given to the expression “unit trust scheme” in sub-section 2(1) of the CMSA.
UTMC	Unit Trust Management Company has the same meaning given to the expression “Management Company” in the Guidelines on Unit Trust Funds.
VSS	Voluntary Separation Scheme.



Wholesale fund

Wholesale fund has the same meaning given to the expression “wholesale fund” in the Guidelines on Unlisted Capital Market Products under the Lodge and Launch Framework.



PART B: REPORTING SUMMARY

2. GENERAL INFORMATION

- 2.1 All dates should follow the format of dd/mm/yyyy e.g. 01/01/2017.
- 2.2 All company registration numbers should be filled in without any dash e.g. 1234567X.
- 2.3 IC Number should be filled in without any dash e.g. 800101011234.
- 2.4 If there is no information to be completed in any sections/tables, please leave as blank. DO NOT fill in '0', '-' or 'N/A' unless it is mandatory field.



3. MONTHLY FMC REPORT

SUMMARY TABLE

- 3.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name :	Monthly FMC Report
Report Code :	FM08.M.FMC
Tab Description	Tab ID
Declaration	010.12
Asset Under Advisory	410.12
Number of Funds/Clients - Local	420.12
Number of Funds/Clients - Foreign	430.12
Breakdown of Source of Assets under Management (AUM) - Local	440.12
Breakdown of Source of Assets under Management (AUM) - Foreign	450.12
Breakdown of AUM Delegated from Other Companies	460.12
Breakdown of AUM delegated to Other Companies (by Source of Funds)	500.12
Movement of AUM	510.12
Allocation of AUM - Local	520.12
Allocation of AUM - Foreign	530.12
Remarks – Allocation of AUM	545.12
Financial	100.12
Remarks – Financial	540.12
Derivatives	650.12

010.12 - [01000] Declaration

- 3.2 Reporting period refers to the last day of the reporting month e.g. If the report is for January, the reporting period will be 31/01/2017.
- 3.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 3.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 3.5 Total Local AUM must be equivalent to the total amount for all source of funds as specified in the sheet **[05000] Breakdown of Source of Assets under Management (AUM) - Local**.



- 3.6 Total Foreign AUM must be equivalent to the total amount for all source of funds as specified in the sheet **[06000] Breakdown of Source of Assets under Management (AUM) – Foreign**.
- 3.7 Previous Month AUM must be equivalent to the previous month AUM.
- 3.8 AUM - % change from previous month refers to the variances of asset under management between current month and previous month in percentile.
- 3.9 PRS NAV - % change from previous month refers to the variances of PRS net asset value between current month and previous month in percentile.

410.12 - [02000] Assets under Advisory (“AUA”)

- 3.10 This sheet reports all assets being the subject of contracts entered into by the FMC and its clients for investment advisory services.
- 3.11 For avoidance of doubt, the FMC should include mandates that are delegated from another CMSL or Foreign-established Fund Manager.
- 3.12 As for AUA sourced from **Shariah** mandate, the investment advice provided on portfolio of securities should be in accordance with Shariah principles and concepts.

420.12 - [03000] Number of Funds/Clients - Local

- 3.13 This sheet is to ascertain the number of local funds/clients contracted with the FMC and the source of the funds/clients. This sheet is also used to determine the number of funds/clients delegated from another FMC/PRS provider and number of funds/clients delegated to another FMC/PRS provider.
- 3.14 For delegation from PRS Provider, to provide number of funds delegated instead of number of accounts under the delegated fund.
- 3.15 Number of funds should be reported at “*fund*” level for any CIS funds including PRS; but at “*client/mandate*” level for any private mandates received – refer **Appendix N** and illustration in **Appendix Q**.



- 3.16 The number of funds under 'Sources of AUM – Clients – Conventional' and 'Sources of AUM – Clients – Shariah', refer to funds/investors directly contracted with local clients and should exclude the mandates delegated from a local FMC/PRS but include the mandates delegated to another FMC/PRS/foreign-established firm.
- 3.17 Only funds/mandates that are under the purview of a Shariah advisor at company level should be reported as "Shariah" AUM; otherwise it should be reported as "Conventional" AUM. This also means that any funds/mandates that are fully invested in Shariah stocks but are not under the purview of a Shariah advisor should be reported as "Conventional" AUM.
- 3.18 Number of funds that are sourced locally but are delegated to Foreign-established Fund Managers should be reported under 'Delegated to Foreign-established Fund Manager – Conventional' and/or 'Delegated to Foreign-established Fund Manager – Shariah'.

430.12 - [04000] Number of Funds/Clients - Foreign

- 3.19 This sheet is to ascertain the number of foreign funds/clients contracted with the FMC and the source of the funds/clients. This sheet is also used to determine the number of funds/clients delegated from another Foreign-established Fund Manager and number of funds/clients delegated to another local FMC/PRS/ Foreign-established Fund Manager.
- 3.20 Number of funds should be reported at "*fund*" level for any CIS funds including PRS; but at "*client/mandate*" level for any private mandates received – refer **Appendix N** and illustration in **Appendix Q**.
- 3.21 The number of funds under 'Sources of AUM – Clients – Conventional' and 'Sources of AUM – Clients – Shariah', refer to funds/investors directly contracted with foreign clients and should exclude the mandates delegated from a foreign-established firm but include the mandates delegated to another local FMC/PRS/foreign-established firm.



- 3.22 Only funds/mandates that are under the purview of a Shariah advisor at company level should be reported as “Shariah” AUM; otherwise it should be reported as “Conventional” AUM. This also means that any funds/mandates that are fully invested in Shariah stocks but are not under the purview of a Shariah advisor should be reported as “Conventional” AUM.
- 3.23 Number of funds that are sourced from a foreign party but are delegated to Foreign-established Fund Managers should be reported under ‘Delegated to Foreign-established Fund Manager – Conventional’ and/or ‘Delegated to Foreign-established Fund Manager – Shariah’.

440.12 - [05000] Breakdown of Source of Assets under Management (AUM) - Local

- 3.24 The FMC is to report the breakdown of source of AUM incorporating all amount of funds obtained from Malaysian citizens and entities incorporated/ registered in Malaysia – refer to the illustration in **Appendix Q**.
- 3.25 In the column for ‘Source of Funds’, dropdown is provided – refer [Appendix C \(I\)](#).
- 3.26 AUM figures must be reported as “Gross Amount” and therefore should include funds/mandates *delegated from* another Company (as listed in table 460.12 - [07000] Breakdown of AUM Delegated from Other Companies) and funds/mandates *delegated to* another Company (as listed in table 500.12 – [08000] Breakdown of AUM delegated to Other Companies (by Source of Funds) – refer to the illustration in **Appendix Q**.
- 3.27 Only funds/mandates that are under the purview of a Shariah advisor at company level should be reported as “Shariah” AUM; otherwise it will be considered as “Conventional” AUM. This also means that any funds/mandates that are fully invested in Shariah stocks but are not under the purview of a Shariah advisor should be reported as “Conventional” AUM.



- 3.28 AUM figures should be reported at “*client/unitholder*” level. Therefore, the AUM amount of any CIS funds including PRS are required to be broken down and reported at “*client/unitholder*” level. This includes any mandates that are delegated from another company to the Company.
- 3.29 If there are any manager’s stock amount, this should be reported under the relevant CIS category.

450.12 - [06000] Breakdown of Source of Assets under Management (AUM) – Foreign

- 3.30 The FMC is to report the breakdown of source of AUM incorporating all amount of funds obtained from foreign citizens and entities incorporated/registered outside of Malaysia – refer to the illustration in **Appendix Q**.
- 3.31 In the column for ‘Source of Funds’, dropdown is provided – refer [Appendix C \(II\)](#).
- 3.32 In the column for ‘Country’, dropdown is provided – refer [Appendix A](#). Country name chosen should reflect the country of origin of the source of funds. ‘Country’ is based on the nationality of the investors. The investor’s residency does NOT indicate his/her nationality e.g. a Swedish investor residing in Malaysia is still considered as a foreign investor. For any CIS including PRS, amount sourced by investors must be aggregated by their respective country and asset class – refer to the illustration in **Appendix Q**.
- 3.33 AUM figures must be reported as “Gross Amount” and therefore should include funds/mandates *delegated from* another Company (as listed in table 460.12 - [07000] Breakdown of AUM Delegated from Other Companies) and funds/mandates *delegated to* another Company (as listed in table 500.12 – [08000] Breakdown of AUM delegated to Other Companies (by Source of Funds) – refer to the illustration in **Appendix Q**.
- 3.34 Only funds/mandates that are under the purview of a Shariah advisor at company level should be reported as “Shariah” AUM; otherwise it should be reported as “Conventional” AUM. This also means any funds/mandates that are fully invested in Shariah stocks but are not



under the purview of a Shariah advisor should be reported as “Conventional” AUM.

3.35 AUM figures should be reported at “*client/unitholder*” level. Therefore, the AUM amount of any CIS funds including PRS are required to be broken down and reported at “*client/unitholder*” level. This includes any mandates that are delegated from another company to the Company.

3.36 Notwithstanding item 4.33, if the AUM by foreign investors is sourced from local distributors under nominee structure or foreign distributors; the following will apply:

a) If AUM is sourced from a local Institutional Unit Trust Adviser (“IUTA”)/Distributor (nominee structure) which is:

- i. Another FMC / UTMC or a CUTA licensed by the SC - the filer is required to obtain the breakdown of AUM from foreign investors (at ‘country’ level) from its distributor;
- ii. Other types of IUTA than those identified in item (a)(i) above e.g. banks / insurance companies – reporting of foreign sourced AUM should be on best effort basis, i.e. if information at ‘clients/unitholders’ level (including the country of origin of the client/unitholder) is available to the FMC, then the information should be provided.

b) If AUM is sourced from foreign distributors – the FMC is to reflect at distributor’s level and not the end client of the distributor. (If at distributor’s level it is reflected as local investors, then amount is to be reported under table 440.12 - [05000] Breakdown of Source of Assets under Management (AUM) – Local)

460.12 - [07000] Breakdown of AUM Delegated from Other Companies

3.37 The FMC is to provide the details of the FMCs, FFMCS, IFMCs, PRS, DSUT with/without FM license and Foreign-established Fund Manager that the AUM was delegated from and the amount delegated according to source received i.e. related, non-related parties, country, conventional and Shariah.



- 3.38 Type of Company is provided as a dropdown – refer Appendix B. For the purpose of this reporting, “FMC” under [Appendix B](#) refers to FMC that is licensed for fund management only, but is NOT an FPMC or IFMC.
- 3.39 In the column for ‘Country’, dropdown is provided – refer [Appendix A](#). Country name chosen should reflect the country of establishment of the company identified in column ‘Company Name’.

500.12 - [08000] Breakdown of AUM delegated to Other Companies (by Source of Funds)

- 3.40 The FMC is to provide the details of the FMCs, FPMCs, IFMCs, PRS, DSUT with FM license and Foreign-established Fund Manager that the AUM was delegated to and the amount delegated according to related, non-related parties, conventional and Shariah; including the source of funds being delegated out (e.g. Unit Trust Funds, Charitable Organisations, etc.).
- 3.41 In the column for ‘Source of Funds’, dropdown is provided – refer [Appendix C \(I\)](#).
- 3.42 Type of Company is provided as a dropdown – refer Appendix B. For the purpose of this reporting, “FMC” under [Appendix B](#) refers to FMC that is licensed for fund management only, but is NOT an FPMC or IFMC.
- 3.43 In the column for ‘Country’, dropdown is provided – refer [Appendix A](#). Country name for FMCs, FPMCs, IFMCs, PRS, DSUT with FM license should be ‘Malaysia’, while for Foreign-established Fund Manager, country name chosen should reflect the country of establishment of the company identified in column ‘Company Name’.

510.12 - [09000] Movement of AUM

- 3.44 The FMC is to provide the changes between previous month and the current month; where the difference is more than +/-5%, the FMC must provide detailed explanation of the reason for the changes under “Explanation Notes” column.
- 3.45 Total movement of AUM should be equal to the difference between the current month’s total AUM (Total Local AUM + Total Foreign AUM) vs. the previous month’s AUM figure in table 010.12 [01000] - Declaration.



- 3.46 All figures should be reported in positive values except for those reported in 'Changes in Market Values' or 'Others'.
- 3.47 AUM figures reported should be aggregated at the fund/client level. The FMC is not required to identify injection / withdrawals at unitholder level for CIS / PRS funds that are delegated to them - refer to illustration in **Appendix O**.

520.12 - [10000] Allocation of AUM - Local

- 3.48 The FMC is to provide detailed breakdown on its local proprietary investments, clients' portfolio investments (excluding PRS) and PRS investments (both for PRS issued in-house managed by FMC as well as PRS issued by external PRS provider) into different types of asset classes for conventional and Shariah mandates.
- 3.49 'Proprietary Investments – Conventional Investments (RM)' and/or 'Proprietary Investments – Shariah Investments (RM)' column is strictly meant for any proprietary investments made by the FMC only and should exclude any investments made on behalf of the FMC for its clients. Hence, clients' funds which have not been invested/kept as cash or money market placement, including monies in-transit (while waiting for creation of units and/or for the purpose of future investment of clients' AUM), the AUM figure should be classified under 'Clients' Investments excluding PRS – Conventional Investments (RM)' or 'Clients' Investments excluding PRS – Shariah Investments (RM)' only.
- 3.50 AUM figures should include AUM of funds / mandates managed by the FMC and funds / mandates to "Foreign-established Fund Managers" only but exclude AUM delegated to a Malaysian fund manager i.e. an "FFMC/IFMC/FMC/PRS/DSUT with FM license".

530.12 - [11000] Allocation of AUM – Foreign

- 3.51 The FMC is to provide detailed breakdown of AUM invested outside Malaysia which includes proprietary investments, clients' portfolio investments (excluding PRS) and PRS' investments (both for PRS issued in-house managed by FMC as well as PRS issued by external



PRS provider) into different types of asset classes for conventional and Shariah mandates.

- 3.52 Asset Class is provided as a dropdown – refer [Appendix D](#).
- 3.53 In the column for ‘Country’, dropdown is provided – refer [Appendix A](#). Country name chosen should reflect where the investments are allocated / issued in. See illustration in **Appendix P**.
- 3.54 If the issuer of the asset is from a “Supranational” body e.g. a bond issued by the European Central Bank; the FMC should select ‘Supranational’ under the ‘Country’ dropdown option.
- 3.55 ‘Proprietary Investments – Conventional Investments (RM)’ and/or ‘Proprietary Investments – Shariah Investments (RM)’ column is strictly meant for any proprietary investments made by the FMC only and should exclude any investments made on behalf of the FMC for its clients. Hence, clients’ funds which have not been invested/kept as cash or money market placement, including monies in-transit (while waiting for creation of units and/or for the purpose of future investment of clients’ AUM), the AUM figure should be classified under ‘Clients’ Investments excluding PRS – Conventional Investments (RM)’ or ‘Clients’ Investments excluding PRS – Shariah Investments (RM)’ only.
- 3.56 AUM figures should include AUM of funds / mandates managed by the FMC and funds / mandates to “Foreign-established Fund Managers” only but exclude AUM delegated to a Malaysian fund manager i.e. an “FFMC/IFMC/FMC/PRS/DSUT with FM license”.

545.12 - [11500] Remarks – Allocation of AUM

- 3.57 Additional disclosure and explanation will be required in report [11500] Remarks – Allocation of AUM, for the following items from report [10000] Allocation of AUM - Local and [11000] Allocation of AUM - Foreign:
- all negative allocation amounts; and/or
 - allocation amount under “Other investments”.

**100.12 - [12000] Financial**

3.58 The FMC is to provide the monthly financial position as at end of each month.

3.59 Total Assets must equal Total Liabilities plus Total Shareholders' Equity.

540.12 - [13000] Remarks - Financial

3.60 Additional disclosure and explanation will be required in report [13000] Remarks - Financial, for the following items from report [12000] Financial:

- all negative amounts; and
- for assets aggregated and disclosed under "Others", line items which are more than 5% of the total "Others" amount.

650.12 - [14000] Derivatives

3.61 This section is only applicable if there are investments in derivatives by the reporting entity. This report requires the reporting entity to list down ALL the derivatives contracts outstanding as at the reporting date.

3.62 'Investment Class' and 'Type of Instrument' are provided as a dropdown – refer [Appendix E](#).

3.63 If 'Type of instrument' selected is 'Derivatives - Others', please provide details in column 'Other Investment Type'.

3.64 If 'Investment Class' selected is 'Over-the-counter' ("OTC"), then 'Country of Issuance' would be based on where the counterparty is incorporated.



4. HALF-YEARLY FMC REPORT

SUMMARY TABLE

- 4.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name :	Half Yearly FMC Report
Report Code :	FM09.H.FMC
Tab Description	Tab ID
Declaration	100.13
Investment Committee	580.13
Shariah Adviser	590.13
CMSRL	600.13
Assets and Liabilities	610.13
Acquisitions and Disposals	615.13
Income and Expenses	620.13
Breakdown for Other Items in Income and Expenses (>5% of Total Income / Expenses)	630.13
Dealing in Securities	640.13
Appointed Custodian(s)	660.13
Fund Manager's Records	670.13
Custodian's Records	680.13
Custodian-Explanation Notes	690.13

100.13 - [01000] Declaration

- 4.2 Reporting period refers to the last day of the reporting period e.g. if the report is for June, the reporting period will be 30/06/2017.
- 4.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 4.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 4.5 Unless otherwise stated, all numbers should be reported as **positive** amounts (including deductions and items netted off).

580.13 - [02000] Investment Committee

- 4.6 The FMC is required to provide details of their Investment Committee members.

**590.13 - [03000] Shariah Adviser**

4.7 The FMC is required to provide details of their Shariah Adviser(s).

600.13 - [04000] Capital Market Services Representative's License ("CMSRL")

4.8 The FMC is required to provide details of holders of CMSRL including the number of mandates and amount managed by the latter.

610.13 - [05000] Assets and Liabilities

4.9 The unaudited financial information provided should coincide with the relevant semi-annual reporting period (e.g. 1st Jan – 30th Jun for 30th June submission or 1st July – 31st Dec for 31st December submission).

615.13 - [05100] Acquisitions and Disposals

4.10 The FMC is to provide details of any acquisitions and disposals of fixed assets during the period.

620.13 - [05200] Income and Expenses

4.11 The unaudited financial information provided should coincide with the relevant semi-annual reporting period (e.g. 1st Jan – 30th Jun for 30th June submission or 1st July – 31st Dec for 31st December submission).

630.13 - [05300] Breakdown for Other Items in Income and Expenses (>5% of Total Income / Expenses)

4.12 A detailed explanation should be provided in this table, if other income or expenses item (as provided in table [05200] Income and Expenses) is more than 5% of the total income or total expenses.

4.13 'Others Category' is provided as a dropdown – refer [Appendix F](#).

640.13 - [06000] Dealing in Securities

4.14 This section is applicable for FMC only. This report requires FMC to list down ALL local and foreign companies that the FMC has dealt with during the six months' period.

4.15 Type of securities is provided as a dropdown - refer [Appendix G](#).

**660.13 - [07000] Appointed Custodian(s)**

- 4.16 The FMC is to provide details of the custodians appointed for all clients' AUM excluding funds sourced from collective investment schemes as well as AUM that has been delegated to local fund managers and / or PRS providers.

670.13 - [07100] Fund Manager's Records

- 4.17 The FMC is to provide details of the assets under custody by asset class and their respective custodians, as per the FMC's records. The amount should exclude funds sourced from collective investment schemes as well as AUM that has been delegated to local fund managers and / or PRS providers.

680.13 - [07200] Custodian's Records

- 4.18 The FMC is to provide details of the assets under custody by asset class and their respective custodians, as per the custodians' report to them. The amount should exclude funds sourced from collective investment schemes as well as AUM that has been delegated to local fund managers and / or PRS providers.

690.13 - [07300] Custodian-Explanation Notes

- 4.19 A detailed explanation should be provided in this table, if there are any variances of figures between fund manager's records [07100] Fund Manager's Records and custodian's records [07200] Custodian's Records.
- 4.20 Variance factors are provided as a dropdown – refer [Appendix H](#).



5. COMPLIANCE REPORT

SUMMARY TABLE

5.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name	Compliance Report
Report ID	FM11.A.FMC
Tab Description	Tab ID
Declaration	010.15
Chapter 3 - 5	700.15
Chapter 6	710.15
Chapter 7 - 8	720.15
Chapter 9	730.15
Chapter 10	740.15
Chapter 11 - 13	750.15

5.2 The Compliance Report is a self-assessment to be performed on an annual basis by the Compliance Officer based on provisions prescribed in the *Guidelines on Compliance Function for Fund Management Companies* ("Compliance Guidelines").

5.3 Each requirement (under the column '*Subject*') stated within the provisions of Compliance Guidelines must be assessed and must not be left blank.

5.4 For Column A, an update on any breaches is to be reported since the last semi-annual written report on the FMC's compliance policies and procedures.

5.5 For Column B, the Compliance Officer is required to assess the current status of compliance of each requirement. The status of compliance can be categorised into 3 (three) i.e. *Compliant*, *Not Compliant* or *Not Applicable*. Please choose only 1 (one) category. Choose:

- i) *Compliant* if based on the assessment the FMC is deemed to have complied with the requirement; or
- ii) *Not Compliant* if based on the assessment the FMC is deemed not to have complied with the requirement.



- iii) *Not Applicable* should only be chosen if the requirement is not applicable to the FMC.
- 5.6 For Column C, the response will be dependent on the results of the assessment in Column B.
- i) If the answer in Column B is *Compliant*, answer as *Compliant*.
 - ii) If *Not Applicable*, the Compliance Officer is required to explain why it is not applicable.
 - iii) However, if the answer is *Not Compliant*, the Compliance Officer is required to explain the nature of the breach.
- 5.7 For Column D, the Compliance Officer is required to explain the measures taken to rectify breaches identified in Column B and C.
- 5.8 All explanation provided must be clear and in-depth.



6. COMPANY PROFILE

SUMMARY TABLE

6.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name	Company Profile
Report ID	FM12.A.FMC
Tab Description	Tab ID
Particulars of Company	010.16
Shareholder Structure	860.16
Shareholding Information	870.16
Shareholders' Movement	880.16
Board of Director	890.16
Outsourced Function	900.16
Research	910.16
Information on Litigation(s) Faced by the Company	920.16
Clients' Information: Top 5 Funds/Investor Details	930.16

010.16 - [01000] Particulars of Company

- 6.2 Reporting period refers to the last day of the reporting month e.g. If the report is for January, the reporting period will be 31/01/2017.
- 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.

860.16 - [02000] Shareholder Structure

- 6.5 The company is required to provide details of their Shareholder Structure.
- 6.6 If Shareholder is an individual, please select the "Nationality" as provided in the dropdown – refer [Appendix A](#). If shareholder is an institutional and/or corporate entity, please choose 'Not Applicable'.

**870.16 - [03000] Shareholding Information**

- 6.7 The company is required to provide details of their Shareholding Information which includes units and amount invested by shareholders of company.
- 6.8 If Shareholder is an individual, please select the “Nationality” as provided in the dropdown – refer [Appendix A](#). If shareholder is an institutional and/or corporate entity, please choose ‘Not Applicable’ in *Nationality* and *Bumiputra (B)/ Non-Bumiputra(NB)* column.
- 6.9 “Bumiputera (B) /Non-Bumiputera (NB)” is provided as a dropdown – refer [Appendix J](#).

880.16 - [04000] Shareholders' Movement

- 6.10 The company is required to provide details of their Shareholding Movement on which includes transaction date, amount, unit traded, price per unit and amount of transaction.
- 6.11 If Shareholder is an individual, please select the “Nationality” as provided in the dropdown – refer [Appendix A](#). If shareholder is an institutional and/or corporate entity, please choose ‘Not Applicable’ in *Nationality* and *Bumiputra (B)/ Non-Bumiputra(NB)* column.
- 6.12 “Bumiputera (B) /Non-Bumiputera (NB)” is provided as a dropdown – refer [Appendix J](#).

890.16 - [05000] Board of Director

- 6.13 The company is required to provide details of their Board of Directors.
- 6.14 “Nationality” is provided as a dropdown – refer [Appendix A](#).
- 6.15 “Independent (I) /Non-Independent (NI)” is provided as a dropdown – refer [Appendix K](#).

900.16 - [06000] Outsourced Function

- 6.16 The company is required to provide details of their outsourced supervisory and back office function.
- 6.17 ‘Outsourced Function’ is provided as a dropdown – refer [Appendix L](#).
- 6.18 Provide either ‘Date of Approval’ or ‘Date of Notification’, where applicable.

**910.16 - [07000] Research**

- 6.19 The company is required to provide details of research conducted which includes the type of research, provider name, and the basis for selecting the research house.
- 6.20 "Type of Research Conducted" is provided as a dropdown – refer [Appendix M](#).

920.16 - [08000] Information on Litigation(s) Faced by the Company

- 6.21 The company is required to provide information on litigations faced by the company.
- 6.22 Please leave as blank in "Amount Claimed" column if not applicable. DO NOT fill in '0', '-' or 'N/A'.

930.16 - [09000] Clients' Information: Top 5 Funds/Investor Details

- 6.23 The company is required to provide clients' information on top five (5) funds or investor details with information of discretionary and non-discretionary funds under management.



7. HALF YEARLY ACTIVITY REPORT

SUMMARY TABLE

7.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name	Half Yearly Activity Report
Report ID	
Tab Description	Tab ID
Declaration	100.13
Half Yearly Financials	100.36
Breakdown of AUM delegated to Other Companies (by Source of Funds)	500.36

7.2 These are additional information to be submitted by a Unit Trust Management Company which is conducting solely unit trust business only, i.e. company licensed for DSUT but without FM license.

100.13 - [01000] Declaration

7.3 Reporting period refers to the last day of the reporting period e.g. if the report is for June, the reporting period will be 30/06/2017.

7.4 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

7.5 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

7.6 Unless otherwise stated, all numbers should be reported as **positive** amounts (including deductions and items netted off).

100.36 - [02000] Half Yearly Financials

7.7 The unaudited financial information provided should coincide with the relevant semi-annual reporting period (e.g. 1st Jan – 30th Jun for 30th June submission or 1st July – 31st Dec for 31st December submission).



500.36 Breakdown of AUM delegated to Other Companies (by Source of Funds)

- 7.8 The company is to provide the details of the FMCs, FFMCs, IFMCs, PRS, DSUT with FM license and Foreign-established Fund Manager that the AUM was delegated to and the amount delegated according to related, non-related parties, conventional and Shariah; including the source of funds being delegated out (e.g. Unit Trust Funds, Charitable Organisations, etc.).
- 7.9 In the column for `Source of Funds`, dropdown is provided – refer [Appendix C \(I\)](#).
- 7.10 Type of Company is provided as a dropdown – refer Appendix B. For the purpose of this reporting, “FMC” under [Appendix B](#) refers to FMC that is licensed for fund management only, but is NOT an FFMC or IFMC.
- 7.11 In the column for ‘Country’, dropdown is provided – refer [Appendix A](#). Country name for FMCs, FFMCs, IFMCs, PRS, DSUT with FM license should be ‘Malaysia’, while for Foreign-established Fund Manager, country name chosen should reflect the country of establishment of the company identified in column ‘Company Name’.



8. AUDITED FINANCIAL STATEMENTS

SUMMARY TABLE

- 8.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name	Audited Financial Statements
Report ID	FM14.O.ALL
Tab Description	Tab ID
Declaration	010.13
Assets and Liabilities	610.18
Acquisitions and Disposals	615.18
Income and Expenses	620.18
Breakdown for Other Items in Income and Expenses	630.18

010.13 - [01000] Declaration

- 8.2 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 8.3 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.
- 8.4 Unless otherwise stated, all numbers should be reported as **positive** amounts (including deductions and items netted off).

610.18 - [02000] Assets and Liabilities

- 8.5 The company is required to submit audited financial information within 90 days of the company financial year end (e.g. Financial year end for UTMC A is 31st December 2016, the report should be submitted by 31st March 2017).

615.18 - [02100] Acquisitions and Disposals

- 8.6 The company is to provide details of any acquisitions and disposals of fixed assets during the period.

**620.18 - [02200] Income and Expenses**

- 8.7 The company is required to submit audited financial information within 90 days of the company financial year end (e.g. Financial year end for UTMC A is 31st December 2016, the report should be submitted by 31st March 2017).
- 8.8 Unless otherwise stated, all numbers should be reported as **positive** amounts (including deductions and items netted off).

630.18 - [02300] Breakdown for Other Items in Income and Expenses

- 8.9 A detailed explanation should be provided in this table, if other income or expenses item (as provided in table 02200) is more than 5% of the total income or total expenses.
- 8.10 'Others Category' is provided as a dropdown – refer [Appendix F](#).



9. EMPLOYEE REPORT

SUMMARY TABLE

9.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name	Employee Report
Report ID	FM15.H.ALL
Tab Description	Tab ID
Declaration	010.13
Employees during the Period	550.19
Employee Statistics (Total Employee)	560.19
Employee Statistics (Employee dealing in Islamic activities only)	1115.19
Employee Movement	570.19

010.13 - [01000] Declaration

9.2 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

9.3 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

550.19 - [02000] Employees during the Period

9.4 The company is to provide the number of employees by designation/function during the reporting period.

9.5 Total no. of employees when aggregated by function may not be same as total no. of employees in a company when there are employees performing multiple functions.

560.19 - [03000] Employee Statistics

9.6 The company is required to report employee statistics according to the breakdown by working group which is defined as follows;

a) Managers and Professionals

- Managers are defined as those who decide or participate in formulating the policy of the institution, plan, organise and direct the interpretation and execution of policies. Generally,



they assume responsibility for their institution as a whole or for one or more departments in an institution. Examples are Chief Executive Officer, Chief Operating Officer, Chief Marketing Officer, Managing Director, Director and Heads of Departments.

- Professionals are defined as those who conduct research and apply scientific knowledge and methods to a variety of technological, economic, social, industrial and governmental problems in a professional capacity. The term 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.

b) Technicians and Associate Professionals

- Persons under the “technical and supervisory” group are engaged in, among other activities, technical, research and quality control work among other activities. Included under this category are those who usually work under the direction and supervision of professionally qualified personnel. They supervise various activities or a particular kind of activity. They control and coordinate the activities of the workers under their charge. This group of employees also include fresh graduates and entry-level executives.

c) Clerical Occupations

- Workers in this group compile and maintain records of financial transactions and other information of business activities, including handling of cash on behalf of the organisation and its customers, recording oral or written matters by short-hand writing, typing and other means. This category includes clerks, account clerks, typists, personal secretaries, receptionists and sales personnel.



d) Operative Workers

- Includes workers who are directly engaged in the production or related activities of the institutions, such as warehousemen; packers; persons engaged in truck driving and repair and maintenance; and persons engaged in fabricating, processing or assembling.

e) Elementary Workers

- Workers in this group are those who perform general and miscellaneous functions. This category includes drivers, conductors, telephone operators, office boys, despatch boys and security guards.

9.7 The company is to provide the number of full-time and part-time employees, both local and foreign based on their working group as at end of reporting period.

9.8 Full-time employees refer to all those normally working for at least 6 hours a day and 20 days a month and part-time employees refer to all those normally working less than 6 hours a day and/or less than 20 days a month.

9.9 In the case where separation for Islamic activities' employees is not possible, please fill-up the "TOTAL" columns only. Leave the "ISLAMIC" columns blank if it is not applicable.

9.10 Salaries and wages excluding commissions refer to all cash payments made throughout the reporting period to all paid employees in each worker category. This shall,

a) Include;

- All cash payments, bonuses, overtime pay, cost-of-living allowances and wages paid during periods of vacation and sick leave; and
- Taxes, contributions to social security and the Employees' Provident Fund (EPF), group's insurance premiums and the like, payable by the employee but deducted by the employer.



b) Excludes;

- Salaries and wages for employees who work in the Sales Department (SD) which is physically located at an address different from that of the institution or in the case where the SD may be situated at the same address as the institution but the SD is treated as a different entity from the institution (this case being common among large institutions);
- Employer's contribution to EPF and the Social Security Organisation (SOCSO); and Commissions.

9.11 Commissions paid at least once a month should be reported for all employees on the company's payroll according to each worker category that has worked or received commissions at least once a month for the reporting period. Enter "0" if none paid in the relevant worker category. This section shall exclude basic pay, drawing accounts and/or basic guarantees.

1115.19 – [03500] Employee Statistics (Employee dealing in Islamic activities only)

9.12 This section is required to be filled if the company has employees dealing only in Islamic activities. The total number of employees reported here must not be greater than the total number of employees reported in 560.19 - [03000] Employee Statistics.

570.19 - [04000] Employee Movement

9.13 The company is to provide staff movement and the expected staff movement information during reporting period.

9.14 Critical or Hard-to-fill Vacancies

Please choose "Yes" from the dropdown 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.



9.15 Staff Movement

a) New Hires refer 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.

b) Resignations (except retirements) refer to employees who left voluntarily with exception to retirements or transfers to other locations are reported under Other Separations.

c) 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.

d) Other Separations refer to retirements, transfers to other locations, deaths or separations due to employee disability

Excludes:

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

9.16 Job Vacancies

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

Job vacancies refer to jobs available for immediate filling on the survey reference period 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 in the survey reference period;
- Jobs for which no recruitment action has been taken;



- Jobs which became vacant during the survey 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.

The number of job vacancies occurrence in the institution during the reference period due to the following reasons:

- New job created refer to new jobs that become available in the institution in the reporting period which were not available for placement before. New jobs would create a new service scheme. It could also be a job promotion which opened to both internal and external applicants. The increase in the number of positions of existing structures is also included as a new job.
- 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.

9.17 Expected Staff Movement

The company 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.

9.18 FAQ on Employee Statistics

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) with the salary payments structure being the first 6 months on full salary, next 6 months on half salary and subsequent 1 year with no salary?
 - *It is required to include the number of PIL employees in the reporting of number of employee.*
 - *It is required to report the salaries and wages according to the amount paid, i.e. first 6 months on full salary, next 6 months on half salary and subsequent 1 year with no salary.*
- ii) Should employee on half paid leave be reported?
 - *Yes, the number, and salaries and wages of such employees, should be included in the reporting.*
- iii) Should the employee on unpaid leave be included?
 - *Yes, employees on unpaid leave should be included with no salaries and wages recorded.*
- iv) Part time employees pay by hours should be reported as “full or half warm body”?
 - *Part time employee should be reported as “full body”.*
- v) How to report officers under the Financial Sector Talent Enrichment Programme (FSTEP) and Program Skim Latihan



1Malaysia (SL1M) programme? The company will pay a minimum amount to all these officers. The company reserves the right at its discretion to offer the participant permanent employment after the completion of the programme.

- *It is required to include the number of officers who are under the FSTEP and SL1M programmes in the reporting. They should be reported under the category of Technicians and Associate Professionals. The amount paid to the officers should also be included in the salaries and wages reporting.*

vi) How to report the number of employees and salaries and wages 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.*
- *To report the salaries and wages according to total amount paid during reporting period.*

vii) If an employee's last working day is 14 June (e.g. 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 next reporting period.*

b) Salaries & Wages by Worker Category

i) Should employer's contribution to EPF and Social Security Organisation (SOCSO) be included in the salaries and wages?

- *The employer's contribution to EPF and SOCSO should not be included in the salaries and wages.*



- ii) How to report bonus received of mixed cash and shares?
Example, RM10, 000 bonus received, comprises 2,000 units of share (equivalent to RM2, 000) and RM8, 000 in cash.
- *It is only required to report the cash portion of the bonus paid (only RM8, 000) and exclude the bonus received in share term.*
 - *The cash received by the employees after the liquidation/selling of the units share in the coming months should also be excluded.*
- iii) How to report the benefits in kind, claimable and reimbursement items such as the following:
1. Provide accommodation by paying the rental fees to the property owner directly;
 2. Provide a car to the employee;
 3. Provide a gardener, driver, uniform;
 4. Payment on the employee children education fees;
 5. Payment on the education fees of the employee (further study);
 6. Payment for club and professional membership;
 7. Outpatient medical claims;
 8. Housing loan/car loan interest's claims;
 9. Flexi point claims; and
 10. Reimbursements on buying books/reading material/glasses/car maintenance/hand phone/petrol usage/ motor insurance/parking, etc.
- *The benefits in kinds, claimable and reimbursement items should not be included in the salaries and wages reporting.*
- iv) Should group insurance premium be reported in the salaries and wages number?
- *The group insurance premium paid by the employers is not required to be included in salaries and wages reporting.*
- v) Employee of an insurance company is allowed to buy personal life insurance with a discounted rate offers by his employer. The



personal monthly insurance premium is paid through salary deduction. Should the wages and salaries be reported after or before the deduction of the personal monthly insurance premium?

- *It is required to report the gross salaries and wages, i.e. before the deduction of the personal monthly insurance premium.*

vi) Employer paid overtime of the reporting period in the coming months. For example, overtime in December 2016 to be paid in January 2017. When should the overtime payment be reported, i.e. in the reporting period of December 2016 or reporting period of January 2017?

- *The overtime payment should be reported period on the period of payments being made, i.e. the reporting period of January 2017.*

vii) An employer needs to pay for the expatriate's income tax. Does the amount of the employee's income tax that borne by the employer needed to be reported in the number of salary and wages?

- *To report the gross salaries i.e. before the deduction of the income tax.*

viii) The expatriates need to pay for their Home Country, such as national income tax, social security, etc. The payment for Home Country Tax is through deduction of the expatriates' salaries and wages. How to report the salaries and wages?

- *To report the gross salaries and wages, i.e., before the deduction of Home Country Tax.*

ix) Should regular cash allowances such as monthly internet subscription fees and monthly hand phone allowance be included in the salary and wages?

- *It is required to report all the regular cash allowances received by the employees as salaries and wages.*



- x) Should one-off allowances such as one-off maternity allowance, one-off retirement allowance, one-off long serve and performance recognition award be included in the salary and wages?

- *It is not required to include such one-off allowances in the salaries and wages reporting.*

- xi) Should compensation such as compensation for Voluntary Separation Scheme (VSS) and Mutual Separation Scheme (MSS) be included in the salary and wages reporting?

- *VSS and MSS compensation should not be included in the salaries and wages reporting.*

c) Job Vacancies and New Job Created by Worker Category

- i) 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.*

- ii) 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.*

d) Labour Turnover

- i) 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”.*

- ii) Should transfers to subsidiary be included as part of separations? For example, transfer from Company A to Subsidiary B.



- *Company A: to report in “Separations” (under other separations) and deduct the number of employee, salaries and wages.*
- *Subsidiary B: to report in “New Hire” and add on to the number of employee, salaries and wages.*
- *These two companies should be treated as separate entities even though they are related.*



10. HALF YEARLY FINANCIAL REPORT – FMC

SUMMARY TABLE

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

Report Name	Half Yearly Financial Report - FMC
Tab Description	Tab ID
Declaration	010.43a
Cash and Bank Balances details	1127.57
Deposits Placements with Banks	1128.57
Lending to banks, other financial institutions and related companies	1131.57
Borrowing from banks, other financial institutions, corporations and related companies (including intercompany loan, loan and credit facility)	1132.57
Off-balance Sheet Liabilities	1133.57

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

10.3 For worksheet 1127.57, 1128.57, 1131.57, 1132.57 and 1133.57, please do the following;

- i) For "Bank Name", please select from the dropdown 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/Company/Institutional Counterparty 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

**010.43a – [01000] Declaration**

- 10.4 Reporting date refers to the last day of the report coverage period e.g. If the report covers from 1/1/2019 – 30/06/2019, reporting date would be 30/06/2019

1127.57 – [02000] Cash and Bank Balances details

- 10.5 Cash and Bank balances include notes and coins held including proof coins stated at face value as well as funds maintained with banks and other financial institutions.

1128.57 – [03000] Deposits Placements with Banks

- 10.6 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.

1131.57 – [04000] Lending to banks, other financial institutions and related companies

- 10.7 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.
- 10.8 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.
- 10.9 The option Other Related Company in “Relationship” field refers to subsidiaries of the same parent company that has no direct ownership in each other.

**1132.57 – [05000] Borrowing from banks, other financial institutions, corporations and related companies (including intercompany loan, loan and credit facility)**

- 10.10 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.
- 10.11 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.
- 10.12 The option Other Related Company in “Relationship” field refers to subsidiaries of the same parent company that has no direct ownership in each other.

1133.57 – [06000] Off-balance Sheet Liabilities

- 10.13 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.
- 10.14 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 off-balance sheet liabilities that are required to be reported. For non-exhaustive types of off-balance sheet



liabilities, please refer to the dropdown in Report 1133.57 under 'Type of Liability' column.

10.15 The value of transaction in this report shall be reported in gross value.



11.AD HOC REPORTS

SUMMARY TABLE

11.1 Summary table below contains information on the tables contained in the report.

Report Name	Ad Hoc Report
Tab Description	Tab ID
Declaration	010.54
Notification of Pricing Error	015.54
Notification on Breaches	015.55
Notification on Large Redemption	015.56

015.54 – [02000] Notification of Pricing Error

11.2 The company is required to notify the SC i.e. when the incorrect valuation or pricing is at or above the significant threshold of 0.5% of the unit NAV, unless the total impact on an individual account is less than RM10.00 in absolute amount, of which no reimbursement of money is required as the reprocessing costs may in fact be greater than the amount of the adjustment. The company is to adhere to the reporting deadline set in section 1.5 above. Nil reporting is not required. Refer to **Appendix R** for step by step guide on the information submission process.

015.55 – [02000] Notification on Breaches

11.3 The company is required to report non-compliances to the provisions of the CMSA, SC Guidelines as well as notices or circulars issued or administered by the SC. The company is to adhere to the reporting deadline set in section 1.5 above. Nil reporting is not required. Refer to **Appendix R** for step by step guide on the information submission process.

015.56 – [02000] Notification on Large Redemption

11.4 The company is required to report large redemptions i.e. when there is gross redemption of 10% or more of the net asset value per scheme per day. The company is to adhere to the reporting deadline set in section



1.5 above. Nil reporting is not required. Refer to **Appendix R** for step by step guide on the information submission process.



12. UNIT HOLDER REPORT - UTF

SUMMARY TABLE

12.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name	Unit Holder Report - UTF
Tab Description	Tab ID
Declaration	010.74
Investor's Size of Holdings	260.75

12.2 All companies holding license in dealing in securities restricted to unit trust are required to submit this report.

010.74 - [01000] Declaration

12.3 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

12.4 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

260.75 – [02000] Investor's Size of Holdings

12.5 The company is required to report this information for all funds. The reporting should be done by per fund basis, i.e. Fund XYZ MYR, Fund XYZ USD Hedged and Fund XYZ SGD Hedged should be reported as one (1) line if and only if the Fund Code is the same.

12.6 All size of holdings with decimal point should be classified in the <Size of Holdings (Unit)> column through rounding down. For example, if amount is RM5,000.01 to RM5,000.99, it should be reported under the "5,000 and below" category.

12.7 Number of Unit Holders refers to the number of accounts. Hence, even if Client A has an account with Company X but invests in Fund M and Fund N, Client A should be accounted as one (1) unit holder in Fund M and Fund N respectively.

12.8 Number of Units Held is to be reported in whole number.



13.AD HOC UTF REPORT

SUMMARY TABLE

13.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name	Unit Holder Report - UTF
Tab Description	Tab ID
Declaration	010.74
Fund Overview	020.01
Fund Movement by Transaction Type (Exclude EPF Contribution)	065.01
Fund Contribution through Employee Provident Fund (EPF)	070.01
Total Investment	140.03a

13.2 Only company specifically requested by SC is required to submit this report.

010.74 - [01000] Declaration

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.

020.01 – [02000] Fund Overview

13.5 Fund Code, Fund Class, Currency Class, Country of Offer, Units in Circulation and Net Asset Value (RM) have the same meaning as defined in report “020.01 – [02000] Fund Overview” of the UTF Statistical and Investment Returns Reporting Manual.

065.01 – [06100] Fund Movement by Transaction Type (Exclude EPF Contribution)

13.6 The company is required to report this section for all funds excluding fund contribution through EPF.



13.7 Fund Code, Fund Class, Currency Class, Country of Offer, Sales, Repurchases, Value (RM), Volume (unit), New Investment, Reinvestment, Switching In, Cash and Switching Out have the same meaning as defined in report “065.01 – [06100] Fund Movement” of the UTF Statistical and Investment Returns Reporting Manual.

070.01 – [07000] Fund Contribution through Employee Provident Fund (EPF)

13.8 The company is only required to report this section in relation to fund contribution through EPF.

13.9 Fund Code, Fund Class, Currency Class, Country of Offer, Sales, Repurchases, Value (RM), Volume (unit), New Investment, Reinvestment, Switching In, Cash, Switching Out and Net Asset Value (RM) have the same meaning as defined in report ‘0.70.01 – [07000] Fund Movement’ of the UTF Statistical and Investment Returns Reporting Manual.

140.03a – [10000] Total Investment

13.10 The company is required to report this section for all funds.

13.11 Fund Code: to state the relevant fund code

13.12 The company is required to categorise the total investment of each fund into the following categories:

- i) Deposits
- ii) Equities
- iii) Debentures
- iv) Government Securities
- v) Money Market Instruments
- vi) Derivatives
- vii) Collective Investment Scheme
- viii) Structured Products
- ix) Other Investments

13.13 The categories above have the same meaning assigned to it as the CMSA and the relevant SC Guidelines.



14. QUARTERLY DIM REPORT

SUMMARY TABLE

14.1 Summary table below contains information on the table that is required to be completed in this report.

Report Name	Quarterly DIM Report
Tab Description	Tab ID
Declaration	010.54
Investor Details	1015.74

14.2 Only DIM license holders are required to submit this report for every quarter.

14.3 The purpose of this data collection is to determine the demographic details of DIM's clients.

010.54 - [01000] Declaration

14.4 Company Name must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

14.5 Company Registration number must be filled in as per registered with SSM (in Malaysia) or authorized body for company registration in respective country.

1015.74 – [02000] Investor Details

14.6 Account ID: Each client contracted with a DIM should have a unique account ID.

14.7 Account Type (dropdown):

- i) DIM should determine if their clients are either individuals or companies based on their clients' documentation.
- ii) An individual account type would require a national ID or passport while a company account type would require a company registration number as assigned by SSM (in Malaysia) or authorized body for company registration in their respective country.



14.8 Date of Birth / Incorporation Date (dd/mm/yyyy):

- i) Date of Birth: For clients who are considered as 'Individual' in the 'Account Type' column, DIM should report their date of birth as per their national ID or passport.
- ii) Incorporation Date: For clients who are considered as 'Company' in the 'Account Type' column, DIM should report their incorporation date as per their documentation with SSM (in Malaysia) or authorized body for company registration in their respective country.

14.9 Gender: This column is only applicable to clients who are considered 'Individual' in the 'Account Type' column.

14.10 Gross Annual Income / Total Net Assets (dropdown):

- i) DIM should report either the latest gross annual income or the latest total net asset of their clients.
- ii) Gross Annual Income:
 - i. For clients who are considered as 'Individual' in the 'Account Type' column, DIM should report the amount of money they earn in one year before taxes, which includes income from all sources.
 - ii. For clients who are considered as 'Company' in the 'Account Type' column, DIM should report their company's latest reported revenue from all sources minus the company's cost of goods sold.
- iii) Total Net Assets: DIM should report the total assets of a client, minus its total liabilities.

14.11 Residential / Business Address – State (dropdown):

- i) For clients who are considered as 'Individual' in the 'Account Type' column, DIM should report the state in which they currently reside in.
- ii) For clients who are considered as 'Company' in the 'Account Type' column, DIM should report the state in which their business is located.

14.12 Nationality / Country:



- i) For clients who are considered as 'Individual' in the 'Account Type' column, DIM should report their nationality as per documented on their client's national ID or passport.
- ii) For clients who are considered as 'Company' in the 'Account Type' column, DIM should report the country in which their business is located.

14.13 Portfolio Type:

- i) DIM should list out the portfolio owned by each client.
- ii) The reported portfolios should be consistent with the latest business model submitted by DIM to the SC.

14.14 Amount Invested (RM) – during the period: DIM should report the total amount deposited into each of their clients' portfolios during the reported period, regardless if the deposited amount has yet to be invested.

14.15 Amount Withdrawn (RM) – during the period: DIM should report the total amount withdrawn from each of their clients' portfolios during the reported period.

14.16 Amount as at end of period (RM): The amount as at the end of reported period (RM) should be the total market value of the investments that a DIM manages on behalf of each client.



APPENDIX



APPENDIX A: Country Name / Nationality

Country Name / Nationality	
AFGHANISTAN	LIBERIA
ÅLAND ISLANDS	LIBYAN ARAB JAMAHIRIYA
ALBANIA	LIECHTENSTEIN
ALGERIA	LITHUANIA
AMERICAN SAMOA	LUXEMBOURG
ANDORRA	MACAO
ANGOLA	MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF
ANGUILLA	MADAGASCAR
ANTARCTICA	MALAWI
ANTIGUA AND BARBUDA	MALAYSIA
ARGENTINA	MALDIVES
ARMENIA	MALI
ARUBA	MALTA
AUSTRALIA	MARSHALL ISLANDS
AUSTRIA	MARTINIQUE
AZERBAIJAN	MAURITANIA
BAHAMAS	MAURITIUS
BAHRAIN	MAYOTTE
BANGLADESH	MEXICO
BARBADOS	MICRONESIA, FEDERATED STATES OF
BELARUS	MOLDOVA, REPUBLIC OF
BELGIUM	MONACO
BELIZE	MONGOLIA
BENIN	MONTENEGRO
BERMUDA	MONTSERRAT
BHUTAN	MOROCCO
BOLIVIA, PLURINATIONAL STATE OF	MOZAMBIQUE
BONAIRE, SINT EUSTATIUS AND SABA	MYANMAR
BOSNIA AND HERZEGOVINA	NAMIBIA
BOTSWANA	NAURU
BOUVET ISLAND	NEPAL
BRAZIL	NETHERLANDS
BRITISH INDIAN OCEAN TERRITORY	NEW CALEDONIA
BRUNEI DARUSSALAM	NEW ZEALAND
BULGARIA	NICARAGUA
BURKINA FASO	NIGER
BURUNDI	NIGERIA
CAMBODIA	NIUE
CAMEROON	NORFOLK ISLAND
CANADA	NORTHERN MARIANA ISLANDS
CAPE VERDE	NORWAY
CAYMAN ISLANDS	OMAN



CENTRAL AFRICAN REPUBLIC	PAKISTAN
CHAD	PALAU
CHILE	PALESTINIAN TERRITORY, OCCUPIED
CHINA	PANAMA
CHRISTMAS ISLAND	PAPUA NEW GUINEA
COCOS (KEELING) ISLANDS	PARAGUAY
COLOMBIA	PERU
COMOROS	PHILIPPINES
CONGO, THE DEMOCRATIC REPUBLIC OF THE	PITCAIRN
COOK ISLANDS	POLAND
COSTA RICA	PORTUGAL
CÔTE D'IVOIRE	PUERTO RICO
CROATIA	QATAR
CUBA	RÉUNION
CURAÇAO	ROMANIA
CYPRUS	RUSSIAN FEDERATION
CZECH REPUBLIC	RWANDA
DENMARK	SAINT BARTHÉLEMY
DJIBOUTI	SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA
DOMINICA	SAINT KITTS AND NEVIS
DOMINICAN REPUBLIC	SAINT LUCIA
ECUADOR	SAINT MARTIN (FRENCH PART)
EGYPT	SAINT PIERRE AND MIQUELON
EL SALVADOR	SAINT VINCENT AND THE GRENADINES
EQUATORIAL GUINEA	SAMOA
ERITREA	SAN MARINO
ESTONIA	SAO TOME AND PRINCIPE
ETHIOPIA	SAUDI ARABIA
FALKLAND ISLANDS (MALVINAS)	SENEGAL
FAROE ISLANDS	SERBIA
FIJI	SEYCHELLES
FINLAND	SIERRA LEONE
FRANCE	SINGAPORE
FRENCH GUIANA	SINT MAARTEN (DUTCH PART)
FRENCH POLYNESIA	SLOVAKIA
FRENCH SOUTHERN TERRITORIES	SLOVENIA
GABON	SOLOMON ISLANDS
GAMBIA	SOMALIA
GEORGIA	SOUTH AFRICA
GERMANY	SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS
GHANA	SOUTH SUDAN
GIBRALTAR	SPAIN
GREECE	SRI LANKA



GREENLAND	SUDAN
GRENADA	SURINAME
GUADELOUPE	SVALBARD AND JAN MAYEN
GUAM	SWAZILAND
GUATEMALA	SWEDEN
GUERNSEY	SWITZERLAND
GUINEA	SYRIAN ARAB REPUBLIC
GUINEA-BISSAU	TAIWAN, PROVINCE OF CHINA
GUYANA	TAJIKISTAN
HAITI	TANZANIA, UNITED REPUBLIC OF
HEARD ISLAND AND MCDONALD ISLANDS	THAILAND
HOLY SEE (VATICAN CITY STATE)	TIMOR-LESTE
HONDURAS	TOGO
HONG KONG	TOKELAU
HUNGARY	TONGA
ICELAND	TRINIDAD AND TOBAGO
INDIA	TUNISIA
INDONESIA	TURKEY
IRAN, ISLAMIC REPUBLIC OF	TURKMENISTAN
IRAQ	TURKS AND CAICOS ISLANDS
IRELAND	TUVALU
ISLE OF MAN	UGANDA
ISRAEL	UKRAINE
ITALY	UNITED ARAB EMIRATES
JAMAICA	UNITED KINGDOM
JAPAN	UNITED STATES
JERSEY	UNITED STATES MINOR OUTLYING ISLANDS
JORDAN	URUGUAY
KAZAKHSTAN	UZBEKISTAN
KENYA	VANUATU
KIRIBATI	VENEZUELA, BOLIVARIAN REPUBLIC OF
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	VIET NAM
KOREA, REPUBLIC OF	VIRGIN ISLANDS, BRITISH
KUWAIT	VIRGIN ISLANDS, U.S.
KYRGYZSTAN	WALLIS AND FUTUNA
LAO PEOPLE'S DEMOCRATIC REPUBLIC	WESTERN SAHARA
LATVIA	YEMEN
LEBANON	ZAMBIA
LESOTHO	ZIMBABWE



APPENDIX B: Type of Company

Type of Company
FFMC
IFMC
FMC
PRS
DSUT with FM license
DSUT without FM license
Foreign-established Fund Manager

APPENDIX C: Source of Funds

(I) Source of Funds (Local)
Unit Trust Funds
Wholesale Funds
Exchange-traded Funds
Listed Closed-end Funds
PRS issued & Managed in-House
PRS issued by Third Party PRS Providers
Corporate bodies
Charitable Organisations
Individual - Skim Pelaburan Ahli - KWSP
Individual - Individual Private Mandates
Private Pension Funds
BNM
KWAP
PERKESO
LTAT
KWSP
LTH
Other Statutory Bodies and Government Agencies
Other Types of funds



(II) Source of Funds (Outside Malaysia)

Unit Trust Funds

Wholesale Funds

Exchange-traded Funds

Listed Closed-end Funds

PRS issued by third party PRS providers

Corporate bodies

Charitable Organisations

Individual - EPF Member Investment Scheme

Individual - Individual Private Mandates

Private Pension Funds

Statutory bodies & government agencies

Other Types of funds

APPENDIX D: Asset Classes in Allocation of AUM

Asset Classes

Cash

Money Market Instruments

Debentures

Unit trust fund

Wholesale fund

Real-estate investment trust

Listed Closed-end fund

Exchange-traded fund

Equities

Business Trust

OTC Derivative

Exchange Traded Derivative

Private Equity / Unquoted Stocks

Other investments



APPENDIX E: Investment Class and Investment Type

Investment Class	Type of Instrument
Derivatives – Exchange Traded	Futures
	Swap
Derivatives – OTC	Option
	Forwards
	Derivatives - Others

APPENDIX F: Others – Category

Others Category
Revenue
Direct expenses
Indirect expenses

APPENDIX G: Type of Securities

Type of Securities
Equities
Fixed Income

APPENDIX H: Variance Factor

Variance Factors
Market value differences
Exchange rate differences
Unsettled trades/ timing differences
Non-recording - fees payables
Non-recording - Interest/ Dividend
Different valuation methods
Interest/ Dividend accrued
Uncustodised assets - Collective Investment Schemes
Uncustodised assets - Money Market Placements
Uncustodised assets - Others
Other reason for variance (please specify)

APPENDIX J: Bumiputera / Non- Bumiputera

Bumiputera / Non- Bumiputera	Acronym
Bumiputera	B
Non-Bumiputera	NB



APPENDIX K: Independent / Non- Independent

Independent / Non- Independent	Acronym
Independent	I
Non-Independent	NI

APPENDIX L: Outsourced Function

Category
Supervisory
Back Office

APPENDIX M: Type of Research Conducted

Category
Internal
External

APPENDIX N: Number of fund / clients / mandates

Types of Fund / Investor	Item to report
Collective Investment Scheme	
Unit Trust Funds	Number of <u>funds</u>
Wholesale Funds	
Exchange-traded Funds	
Listed Closed-end Funds	
Private Retirement Scheme	
Private Mandate	
Corporate bodies	Number of <u>clients</u>
Charitable Organisations	
Individual - Skim Pelaburan Ahli - KWSP	
Individual - Individual Private Mandates	
Private Pension Funds	
Statutory bodies & government agencies	
BNM	Number of <u>mandates</u>
KWAP	
PERKESO	
LTAT	
KWSP	
LTH	
Other Statutory Bodies and Government Agencies	
Other Type of Funds	
Other Type of Funds	Number of <u>funds</u>



APPENDIX O: Illustration for reporting under table 510.12

No.	Example
a)	Client A has one mandate with Company A and adds a new mandate worth RM 2 mil with Company A
b)	Client W has never invested with Company A and now invests RM 1 mil in UTF A
c)	Client X has invested in UTF A and now wants to invest RM 5 mil in UTF B.
d)	Unitholders in UTF A of Company A tops-up an additional RM500,000 into UTF A.
e)	Company A receives RM 20 mil in UTF delegated from Company B. This value is increased to RM 25 mil due to additional injection of RM 5 mil from Company B.
f)	Client Y has 2 UTF accounts (1 individual account and 2 joint accounts). Client Y closes 1 joint account of which has a balance of RM 200,000.
g)	Client Z redeems RM 100,000 (i.e. 10% from his total balance in individual account).

Therefore, reporting in table **510.12 - [09000] Movement of AUM** is as follows:

Reason for movement of AUM	All Excluding PRS - Conventional (RM)
Funds from new clients	1 mil ^(b)
Injection of funds by existing clients	12.5 mil ^(a + c + d + e)
Partial withdrawal of funds by clients	0.1 mil ^(g)
Full withdrawal of funds by clients	0.2 mil ^(f)
Changes in Market Values	-
Others	-

Note: Superscripts correspond to numbering of scenarios in the illustration table



APPENDIX P: Illustration for Country of Investment Allocation

No.	Type of Asset	Example	'Country' Selection
i.	Equities	Investment is made into an Australian company stock that is listed in "China"	China
ii.	Unlisted Products	Investment is made into an Italian bond issued in Ringgit Malaysia (MYR) 'Cash and cash equivalent' is kept in Australian Dollar	Italy If kept in local bank, then it should be reported in table 520.12 - [10000] Allocation of AUM – Local ; if kept in e.g. UOB Singapore, then Singapore.
iii.	OTC Derivative	Bought in US Dollar (USD), sold in British Pound (GBP) from a Singapore broker Bought in US Dollar (USD), sold in Ringgit Malaysia (MYR) from a Malaysian broker	Singapore. Note: This should also be reported as Singapore under 'Country of Issuance' in table 650.12 - [14000] Derivatives . This is a local investment and should be reported in table 520.12 - [10000] Allocation of AUM – Local and under 'Country of Issuance' in 650.12 - [14000] Derivatives respectively .



APPENDIX Q: Illustration for reporting under tables 420.12, 430.12, 440.12, 450.12, 460.12 and 500.12

The example below illustrates how FMCs should report figures based on scenarios listed in **Table 1** for the following tables:

- i. 420.12 - [03000] Number of Funds/Clients – Local
- ii. 430.12 - [04000] Number of Funds/Clients – Foreign
- iii. 440.12 - [05000] Breakdown of Source of Assets under Management (AUM) – Local
- iv. 450.12 - [06000] Breakdown of Source of Assets under Management (AUM) – Foreign
- v. 460.12 - [07000] Breakdown of AUM delegated from Other Companies
- vi. 500.12 - [08000] Breakdown of AUM delegated to Other Companies (by Source of Funds)

Table 1 (For simplicity, all AUM are assumed to be sourced from “*non-related parties*”)

No.	Fund/Investor	AUM Source Details
1.	Unit Trust Fund A	a) 5000 local (Malaysian) investors with total conventional AUM of RM 6 mil; b) 100 investors from China with total conventional AUM RM 3 mil; and c) 50 investors from US with total conventional AUM of RM 6 mil;
2.	Unit Trust Fund B	a) 3000 local (Malaysian) investors with total Shariah AUM of RM 20 mil; b) 200 investors from India with total Shariah AUM of RM 2 mil; and c) 100 investors from US with total Shariah AUM of RM 10 mil.
3.	Unit Trust Fund C	10,000 local (Malaysian) investors with total conventional AUM of RM 30 mil
4.	Wholesale fund A	10 investors in Singapore with total conventional AUM of RM 20 mil
5.	Wholesale fund B	20 local (Malaysian) investors in Shariah fund totalling RM 10 mil
6.	Corporate Bodies	a) 1 from Australia with total conventional AUM of RM 20 mil; and b) 1 from Singapore with total conventional AUM of RM 2 mil.
7.	Individual Private Mandates	a) 5 investors from Thailand with total conventional AUM of RM 10 mil; and b) 3 local (Malaysian) investors with total Shariah AUM of RM 8 mil.
8.	KWSP	a) Total conventional AUM of RM 15 mil; and b) Total Shariah AUM of RM 5 mil.



No.	Fund/Investor	AUM Source Details
9.	Delegation from	<p>Local FMC/PRS provider:</p> <p>a) FMC ABC: UTF with 50 investors from local (Malaysian) investors with total conventional AUM RM 5 mil</p> <p>b) FFMC DEF: Total conventional AUM of RM 20 mil from KWAP</p> <p>c) IFMC GHI: Shariah wholesale fund of RM 40 mil sourced from local (Malaysian) investors</p> <p>d) PRS company XXX: Conventional PRS AUM of RM 4 mil from local (Malaysian) investors</p> <p>Foreign-established fund manager:</p> <p>e) Company YYY from India delegates UTF with total conventional AUM of RM 4 mil;</p> <p>f) Company ZZZ from Singapore delegates wholesale fund with conventional AUM of RM 5 mil.</p>
10.	Delegation to	<p>Foreign-established fund manager:</p> <p>Company XYZ in Singapore</p> <p>a) One (1) Unit Trust Fund B with total Shariah AUM of RM 32 mil.</p> <p>b) One (1) Private Mandate from a local (Malaysian) investor with Shariah AUM of RM 2 mil.</p> <p>c) One (1) Employee Provident Fund (KWSP) mandate with total conventional AUM of RM 50 mil.</p> <p>d) 50% of one (1) unit trust fund C with total conventional AUM of RM 30 mil.</p>

Illustration table 420.12 [03000] – Number of Funds/Clients –Local

Types of Fund / Investor	Source of AUM Clients - Conventional	Source of AUM Clients - Shariah	Source of AUM Delegated from FMC and PRS Provider - Conventional	Source of AUM Delegated from FMC and PRS Provider - Shariah	Delegated to FMC - Conventional	Delegated to FMC - Shariah	Delegated to Foreign-established fund manager – Conventional	Delegated to Foreign-established fund manager – Shariah
Collective Investment Scheme								
Unit Trust Funds	2 ^(1a+3)	1 ^(2a)					1 ^(10d)	1 ^(10a)



Types of Fund / Investor	Source of AUM Clients - Conventional	Source of AUM Clients - Shariah	Source of AUM Delegated from FMC and PRS Provider - Conventional	Source of AUM Delegated from FMC and PRS Provider - Shariah	Delegated to FMC - Conventional	Delegated to FMC - Shariah	Delegated to Foreign-established fund manager – Conventional	Delegated to Foreign-established fund manager – Shariah
Wholesale Funds		1 ⁽⁵⁾						
Exchange-traded Funds								
Listed Closed-end Funds								
Private Retirement Scheme								
Private Retirement Scheme								
Private Mandate								
Corporate bodies			3 ^(9a+9b+9d)	1 ^(9c)				
Charitable Organisations								
Individual - Skim Pelaburan Ahli - KWSP								
Individual - Individual		3 ^(7b)						1 ^(10b)



Types of Fund / Investor	Source of AUM Clients - Conventional	Source of AUM Clients - Shariah	Source of AUM Delegated from FMC and PRS Provider - Conventional	Source of AUM Delegated from FMC and PRS Provider - Shariah	Delegated to FMC - Conventional	Delegated to FMC - Shariah	Delegated to Foreign-established fund manager – Conventional	Delegated to Foreign-established fund manager – Shariah
Private Mandates								
Private Pension Funds								
Statutory bodies & government agencies								
BNM								
KWAP								
PERKESO								
LTAT								
KWSP	1 ^(8a)	1 ^(8b)					1 ^(10c)	
LTH								
Other Statutory Bodies and Government Agencies								
Other Type of Funds								
Other Type of Funds								

Note: Superscripts correspond to numbering of scenarios in Table 1.

**Illustration table 430.12 [04000] – Number of Funds/Clients – Foreign**

Types of Fund / Investor	Source of AUM Clients - Conventional	Source of AUM Clients - Shariah	Source of AUM Delegated from Foreign-established Fund Manager – Conventional	Source of AUM Delegated from Foreign-established Fund Manager – Shariah	Delegated to FMC - Conventional	Delegated to FMC - Shariah
Collective Investment Scheme						
Unit Trust Funds	1 ^(1b+1c)	1 ^(2b+2c)				
Wholesale Funds	1 ⁽⁴⁾					
Exchange-traded Funds						
Listed Closed-end Funds						
Private Retirement Scheme						
Private Retirement Scheme						
Private Mandate						
Corporate bodies	2 ^(6a+6b)		2 ^(9e+9f)			
Charitable Organisations						
Individual - Skim Pelaburan Ahli - KWSP						
Individual - Individual Private Mandates	5 ^(7a)					
Private Pension Funds						



Types of Fund / Investor	Source of AUM Clients - Conventional	Source of AUM Clients - Shariah	Source of AUM Delegated from Foreign-established Fund Manager – Conventional	Source of AUM Delegated from Foreign-established Fund Manager – Shariah	Delegated to FMC - Conventional	Delegated to FMC - Shariah
Statutory bodies & government agencies						
BNM						
KWAP						
PERKESO						
LTAT						
KWSP						
LTH						
Other Statutory Bodies and Government Agencies						
Other Type of Funds						
Other Type of Funds						

Note: Superscripts correspond to numbering of scenarios in Table 1.

**Illustration table 440.12 - [05000] Breakdown of Source of Assets under Management (AUM) – Local**

No.	Source of Funds	Conventional - Related Parties (RM)	Conventional - Non-Related Parties (RM)	Shariah - Related Parties (RM)	Shariah - Non-Related Parties (RM)
1.	Unit Trust Funds		41,000,000 (i.e. 6mil ^(1a) + 30mil ⁽³⁾ + 5mil ^(9a))		20,000,000 ^(2a)
2.	Wholesale Funds				50,000,000 (i.e. 10mil ⁽⁵⁾ + 40mil ^(9c))
3.	PRS issued by Third Party PRS Providers		4,000,000 ^(9d)		
4.	Individual Private Mandates				8,000,000 ^(7b)
5.	KWAP		20,000,000 ^(9b)		
6.	KWSP		15,000,000 ^(8a)		5,000,000 ^(8b)
Grand Total			80,000,000		83,000,000

Note: Superscripts correspond to numbering of scenarios in Table 1.

Illustration table 450.12 - [06000] Breakdown of Source of Assets under Management (AUM) – Foreign

No.	Source of Funds	Country	Conventional - Related Parties (RM)	Conventional - Non-Related Parties (RM)	Shariah - Related Parties (RM)	Shariah - Non-Related Parties (RM)
1.	Unit Trust Funds	China		3,000,000 ^(1b)		
2.	Unit Trust Funds	United States		6,000,000 ^(1c)		10,000,000 ^(2c)
3.	Unit Trust Funds	India		4,000,000 ^(9e)		2,000,000 ^(2b)
4.	Wholesale fund	Singapore		25,000,000 (i.e. RM 20mil WSF sourced from Singapore directly ⁽⁴⁾ + RM 5mil delegated from Company ZZZ ^(9f))		



No.	Source of Funds	Country	Conventional - Related Parties (RM)	Conventional - Non-Related Parties (RM)	Shariah - Related Parties (RM)	Shariah - Non-Related Parties (RM)
5.	Corporate Bodies	Australia		20,000,000 ^(6a)		
6.	Corporate Bodies	Singapore		2,000,000 ^(6b)		
7.	Individual Private Mandates	Thailand		10,000,000 ^(7a)		
Grand Total				70,000,000		12,000,000

Note: Superscripts correspond to numbering of scenarios in Table 1.

For reference, aggregate amount of tables **440.12** and **450.12** are as follows:

Total Local AUM (RM)*	163,000,000
Total Foreign AUM (RM)*	82,000,000
Total Gross AUM (RM)	245,000,000

*Total should be equivalent to table **010.12 [01000] – Declaration**

Illustration table 460.12 - [07000] Breakdown of AUM Delegated from Other Companies

Line Number	Company Registration Number	Company Name	Type of Company	Country	Conventional - Related Parties (RM)	Conventional - Non-Related Parties (RM)	Shariah - Related Parties (RM)	Shariah - Non-Related Parties (RM)
1.	12345A	ABC	FMC	Malaysia		5,000,000 ^(9a)		
2.	5678BC	DEF	FFMC	Malaysia		20,000,000 ^(9b)		
3.	98765D	GHI	IFMC	Malaysia				40,000,000 ^(9c)
4.	22333V	XXX	PRS	Malaysia		4,000,000 ^(9d)		
5.		YYY	Foreign-Established Fund Manager	India		4,000,000 ^(9e)		



Line Number	Company Registration Number	Company Name	Type of Company	Country	Conventional - Related Parties (RM)	Conventional - Non-Related Parties (RM)	Shariah - Related Parties (RM)	Shariah - Non-Related Parties (RM)
6.		ZZZ	Foreign-Established Fund Manager	Singapore		5,000,000 ^(9f)		

Illustration table 500.12 - [08000] Breakdown of AUM delegated to Other Companies (by Source of Funds)

Line Number	Source of Funds	Company Registration Number	Company Name	Type of Company	Country	Conventional - Related Parties (RM)	Conventional - Non-Related Parties (RM)	Shariah - Related Parties (RM)	Shariah - Non-Related Parties (RM)
1.	Unit Trust Funds		XYZ	Foreign-Established Fund Manager	Singapore				32,000,000 ^(10a)
2.	Unit Trust Funds		XYZ	Foreign-Established Fund Manager	Singapore		15,000,000 ^(10d)		
3.	Individual - Individual Private Mandates		XYZ	Foreign-Established Fund Manager	Singapore				2,000,000 ^(10b)
4.	KWSP		XYZ	Foreign-Established Fund Manager	Singapore		50,000,000 ^(10c)		

Note: Superscripts correspond to numbering of scenarios in Table 1.



APPENDIX R: Step by step guide on information submission process for Ad Hoc Reports

Note that the guidance below is only applicable for Ad Hoc Reports.

Step 1: Run the “ComRep Client” application. A window as shown below will pop out.

All fields are compulsory to be completed except for ‘Frequency’ field, by manually filling in the fields OR by selecting the relevant choice from the dropdown menu.

Column name	Description
ID	To fill in the Company Registration Number
Report Name	To select the relevant choice from the dropdown menu
Reporting Start Date	This will appear automatically when information is provided in ‘Reporting End Date’ field.
Reporting End Date	1) To select the date and to click ‘Enter’. 2) Date should be one day after date of notification. E.g. Date of Notification is on 18 July 2019 hence the Reporting End Date should be 19 July 2019.



Step 2: After clicking the “Submit” button, an Excel file will be generated. Complete every field in tab <010.54> of the Excel file by manually filling in the fields OR by selecting the relevant choice from the dropdown menu.

Note that the date of notification and date of declaration should be the same as the ‘Reporting Start Date’ in tab <000>.

Illustration 1 – tab <015.54> - Notification of Pricing Error report

Column name	Description
Start date	State the initial date of the pricing error
End date	State the last date of the pricing error

Illustration 2 – tab <015.55> - Notification on Breaches report

Column name	Description
Date of Breach	To state the date the breach occurred
Date of Rectification	To state the date the breach was eventually rectified; this information is to be submitted in the “Resubmission” report within 3 business days after rectification together with details of ‘Action Taken’
CMSA or Guidelines	To indicate either CMSA or the relevant Guideline the transaction is in breach of
Section/Paragraph/Clause	To cite the relevant section/paragraph/clause of the CMSA or Guidelines the transaction is in breach of
Description of Breach	To insert a brief description of the breach
Action Taken	To briefly describe the action undertaken by management to rectify the breach; this information is to be submitted in the “Resubmission” report within 3 business days after rectification together with details of ‘Date of Rectification’.

Note that for the submission of information for the columns ‘Date of Rectification’ and ‘Action Taken’, the ‘Type of Submission’ in tab <000> should be “Resubmission” and all other information submitted in the earlier report must be the same.



Illustration 3 – tab <015.56> - Notification on Large Redemption report

Column name	Description
Fund code	To state the fund code
Fund name	To state the fund name
Transaction date triggering large redemption	To indicate the transaction date of the large redemption
Units redeemed as % of units in circulation	To indicate the units redeemed as a percentage of the units in circulation
Amount of large redemption	To indicate the total amount of large redemption; this information is to be submitted within 3 business days after the initial submission
NAV of Fund (on/before day of redemption – latest available)	To provide the latest available NAV amount of the fund prior to the large redemption
NAV of Fund (day immediately after redemption)	To provide the NAV of the fund on the day immediately after the large redemption; this information is to be submitted within 3 business days after the initial submission
Clients and Reason(s) for large redemption of fund(s)	To provide a brief explanation on the reason for the large redemption; this information is to be submitted within 3 business days after the initial submission

Note that for the submission of information for the columns ‘Amount of large redemption’, ‘NAV of Fund (day immediately after redemption)’ and ‘Clients and Reason(s) for large redemption of fund(s)’, the ‘Type of Submission’ in tab <000> should be “Resubmission” and all other information submitted in the earlier report must be the same.