

LEMBAGA PERKHIDMATAN KEWANGAN LABUAN  
(LABUAN FINANCIAL SERVICES AUTHORITY)

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Circular No: 203/2017/ALL

Date: 20 July 2017

The Chairman, Association of Labuan Trust Companies  
The Chairman, Association of Labuan Banks  
The Chairman, Labuan International Insurance Association  
The Chairman, Labuan Investment Banking Group  
Labuan Fund Managers

(by email)

Dear Sir/Madam,

**Hands-on Training Programme on new External Sector Statistics Portal (ESSP)  
by Bank Negara Malaysia**

Reference is made to the engagement session on 5 – 6 October 2016.

2. Please be informed that the External Sector Statistical Submission System under developed by Bank Negara Malaysia (BNM) has been implemented on 3 July 2017. The new ESSP for the quarterly External Assets and Liabilities (EAL) submission will replace the current manual submission through Microsoft Excel file with effective from Quarter 3, 2017.

3. In this regard, we are pleased to inform that BNM in collaboration with Labuan FSA is conducting a hands-on training to all reporting entities to ensure readiness and smooth implementation of new ESSP. The programme details are as per Appendix A - C. In addition, please find attached the EAL Reporting Guidelines for your perusal.

4. Kindly confirm your participation by emailing your name, designation and email address to [iru@labuanfsa.gov.my](mailto:iru@labuanfsa.gov.my) latest by **28 July 2017**. Should you require any clarifications, please contact the following officers at:

<u>Name of Officer</u>	<u>Extension</u>	<u>Email</u>
Pn Irencé Lim (Bank)	307	<a href="mailto:irence@labuanfsa.gov.my">irence@labuanfsa.gov.my</a>
En Jefri Jamri (Insurance)	368	<a href="mailto:jefri@labuanfsa.gov.my">jefri@labuanfsa.gov.my</a>
En Yap Ye Li (Trust & Fund Manager)	248	<a href="mailto:yapyl@labuanfsa.gov.my">yapyl@labuanfsa.gov.my</a>

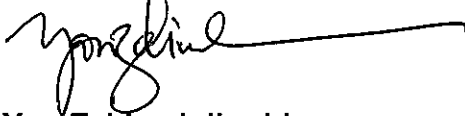


5. Please disseminate the information to your members/clients accordingly.

Thank you.

Yours sincerely,

For and on behalf of Labuan FSA,

A handwritten signature in black ink, appearing to read 'Yon Zahimah', with a long horizontal line extending to the right.

**Yon Zahimah Ibrahim**

Director

Corporate Affairs Department

IL/YYL



### **Programme for Hands-on Training Session 8 - 11 August 2017**

Date : 8 - 11 August 2017  
 Venue : Kasumiga Room, Labuan Financial Services Authority  
 Duration : 3 hours  
 Allocation of seats : One seat for each entity  
 Target Audience : Statistical Reporting Officer

*Note : Attendance is compulsory for all reporting entities (REs), representative by insurance manager or trust company is acceptable.*

Programme Details	Date	Time
Session 1 : EAL Reporting for Labuan Banks	8/8/2017	9.30a.m - 12.30p.m
Session 2 : EAL Reporting for Labuan Banks		2.30p.m - 5.30p.m
Session 3 : EAL Reporting for Labuan Banks	9/8/2017	9.30a.m - 12.30p.m
Session 4 : EAL Reporting for Labuan Insurance Companies		2.30p.m - 5.30p.m
Session 5 : EAL Reporting for Labuan Insurance Companies	10/8/2017	9.30a.m - 12.30p.m
Session 6 : EAL Reporting for Labuan Insurance Companies		2.30p.m - 5.30p.m
Session 7 : EAL Reporting for Labuan Trust Companies/ Fund Managers	11/8/2017	9.30a.m - 12.30p.m
Session 8 : EAL Reporting for Labuan Trust Companies/ Fund Managers		2.30p.m - 5.30p.m

### **Pre-requisite and Preparation for Hands-On Training Session**

Activities	By whom	By When
1. To access all functionalities in the ESSP, laptop / PCs must be equipped with Internet Explorer (IE) 10 or above, Google Chrome or Mozilla Firefox.	REs	Prior to Training Session
2. To read and understand the Reporting Guidelines.		
3. To prepare 2Q 2017 EAL data (bring hardcopy if necessary) for the Briefing Session.		
4. To bring own laptop for Briefing and Training Session.		Training Session

**Programme for Hands-on Training Session 8-11 August 2017  
Kasumiga Room, Labuan Financial Services Authority**

**Hands-on Training Session on New External Sector Statistics Portal (ESSP)  
by Bank Negara Malaysia**

Time	Programme
<b>Session 1, 3, 5, 7</b>	
9.15 a.m.	Registration
9.30 a.m.	<p><b>Briefing on new EAL system</b> This session provides opportunity for participants to walk through the new EAL reporting system and requirement which will be implemented w.e.f Quarter 3, 2017.</p> <p><b>Speaker 1:</b> <i>Pn Norhayati Razi</i> <i>Manager, Integrated Statistical Submission (ISS), External Data, Bank Negara Malaysia</i></p> <p><b>Speaker 2:</b> <i>En Adrin Azrul Mohd Ali/ Ms Faridah Abdul Hamid</i> <i>Representative from Jabatan Perkhidmatan Statistik (JPS), External Data, Bank Negara Malaysia</i></p>
10.00 a.m.	Coffee Break
10.15 a.m.	Session Continues
12.30 p.m.	Session Ends

Time	Programme
<b>Session 2, 4, 6, 8</b>	
2.15 p.m.	Registration
2.30 p.m.	<p><b>Briefing on new EAL system</b> This session provides opportunity for participants to walk through the new EAL reporting system and requirement which will be implemented w.e.f Quarter 3, 2017.</p> <p><b>Speaker 1:</b> <i>Pn Norhayati Razi</i> <i>Manager, Integrated Statistical Submission (ISS), External Data, Bank Negara Malaysia</i></p> <p><b>Speaker 2:</b> <i>En Adrin Azrul Mohd Ali/ Ms Faridah Abdul Hamid</i> <i>Representative from Jabatan Perkhidmatan Statistik (JPS), External Data, Bank Negara Malaysia</i></p>
3.00 p.m.	Coffee Break
3.15 p.m.	Session Continues
5.30 p.m.	Session Ends



### List of REs by Session

#### EAL Reporting for Labuan Banks

No	Reporting Entities	Date	Session
1	Ace Investment Bank	08-Aug-2017	1 (9.30am-12.30pm)
2	Affin Bank Berhad, Labuan Branch	08-Aug-2017	1 (9.30am-12.30pm)
3	Al-Hidayah Investment Bank (Labuan) Ltd	08-Aug-2017	1 (9.30am-12.30pm)
4	AmanahRaya Investment Bank Ltd	08-Aug-2017	1 (9.30am-12.30pm)
5	AmBank (M) Berhad, Labuan Offshore Branch	08-Aug-2017	1 (9.30am-12.30pm)
6	Asia Development & Investment Bank Ltd.	08-Aug-2017	1 (9.30am-12.30pm)
7	Asia Pacific Investment Bank	08-Aug-2017	1 (9.30am-12.30pm)
8	Asian Trade Investment Bank Ltd.	08-Aug-2017	1 (9.30am-12.30pm)
9	Australia and New Zealand Banking Group Limited, Labuan Branch	08-Aug-2017	1 (9.30am-12.30pm)
10	Bank Al Habib Limited	08-Aug-2017	1 (9.30am-12.30pm)
11	Blue Investment Bank Ltd	08-Aug-2017	1 (9.30am-12.30pm)
12	Bank Islam Malaysia Berhad, Labuan Offshore Branch	08-Aug-2017	1 (9.30am-12.30pm)
13	Bank Muamalat Malaysia Berhad, Labuan Offshore Branch	08-Aug-2017	1 (9.30am-12.30pm)
14	BNP Paribas, Labuan Branch	08-Aug-2017	1 (9.30am-12.30pm)
15	Capital Investment Bank (Labuan) Limited	08-Aug-2017	1 (9.30am-12.30pm)
16	Cathay United Bank, Labuan Branch	08-Aug-2017	1 (9.30am-12.30pm)
17	CIMB Bank (L) Limited	08-Aug-2017	1 (9.30am-12.30pm)
18	CIMB Bank Berhad, Labuan Offshore Branch	08-Aug-2017	1 (9.30am-12.30pm)
19	Citibank N.A., Labuan Branch	08-Aug-2017	1 (9.30am-12.30pm)
20	Bank of America, National Association, Labuan Branch	08-Aug-2017	1 (9.30am-12.30pm)
21	DBS Bank Ltd., Labuan Branch	08-Aug-2017	2 (2.30pm-5.30pm)
22	Deutsche Bank AG, Labuan Branch	08-Aug-2017	2 (2.30pm-5.30pm)
23	European Credit Investment Bank Ltd.	08-Aug-2017	2 (2.30pm-5.30pm)
24	Fidelity Asia Bank Ltd.	08-Aug-2017	2 (2.30pm-5.30pm)
25	Goldman Sachs (Labuan) Investment Bank Limited	08-Aug-2017	2 (2.30pm-5.30pm)
26	IBH Investment Bank Limited	08-Aug-2017	2 (2.30pm-5.30pm)
27	Industrial and Commercial Bank of China (Malaysia) Berhad , Labuan International Branch	08-Aug-2017	2 (2.30pm-5.30pm)
28	ING BANK. N.V., Labuan Branch	08-Aug-2017	2 (2.30pm-5.30pm)
29	J.P Morgan Malaysia Ltd.	08-Aug-2017	2 (2.30pm-5.30pm)
30	JP Morgan Chase Bank, N.A.	08-Aug-2017	2 (2.30pm-5.30pm)
31	Kuwait Finance House (Labuan) Berhad	08-Aug-2017	2 (2.30pm-5.30pm)
32	Maybank International (L) Ltd	08-Aug-2017	2 (2.30pm-5.30pm)
33	Maybank International Labuan Branch	08-Aug-2017	2 (2.30pm-5.30pm)
34	Mega International Commercial Bank Co., Ltd., Labuan Branch	08-Aug-2017	2 (2.30pm-5.30pm)
35	Middle East Investment Bank Ltd.	08-Aug-2017	2 (2.30pm-5.30pm)
36	Mizuho Bank, Ltd., Labuan Branch	08-Aug-2017	2 (2.30pm-5.30pm)

## APPENDIX C

No	Reporting Entities	Date	Session
37	Natixis, Labuan Branch	08-Aug-2017	2 (2.30pm-5.30pm)
38	Oversea-Chinese Banking Corporation Limited, Labuan Branch	08-Aug-2017	2 (2.30pm-5.30pm)
39	PG Asia Investment Bank Ltd.	08-Aug-2017	2 (2.30pm-5.30pm)
40	Public Bank (L) Ltd	08-Aug-2017	2 (2.30pm-5.30pm)
41	Rabobank Nederland	08-Aug-2017	2 (2.30pm-5.30pm)
42	RHB Bank (L) Ltd	09-Aug-2017	3 (9.30am-12.30pm)
43	RUSD Investment Bank Inc.	09-Aug-2017	3 (9.30am-12.30pm)
44	Standard Chartered Bank Offshore, Labuan Branch	09-Aug-2017	3 (9.30am-12.30pm)
45	Sumitomo Mitsui Banking Corporation	09-Aug-2017	3 (9.30am-12.30pm)
46	The Bank of East Asia Ltd, Labuan Offshore Branch	09-Aug-2017	3 (9.30am-12.30pm)
47	The Bank of Nova Scotia, Labuan Branch	09-Aug-2017	3 (9.30am-12.30pm)
48	The Bank of Tokyo-Mitsubishi UFJ, Ltd. Labuan Branch	09-Aug-2017	3 (9.30am-12.30pm)
49	The Hong Kong and Shanghai Banking Corporation Limited, Offshore Banking Unit Labuan	09-Aug-2017	3 (9.30am-12.30pm)
50	First Bank of Abu Dhabi PJSC	09-Aug-2017	3 (9.30am-12.30pm)
51	United Overseas Bank Limited, Labuan Branch	09-Aug-2017	3 (9.30am-12.30pm)
52	First East Export Bank (P.L.C)	09-Aug-2017	3 (9.30am-12.30pm)
53	City Credit Investment Bank Limited	09-Aug-2017	3 (9.30am-12.30pm)
54	Hong Leong Bank Berhad, Labuan International Branch	09-Aug-2017	3 (9.30am-12.30pm)

## EAL Reporting for Labuan Insurance Companies

No	Reporting Entities	Date	Session
1	Absolute Financial Solutions Ltd.	09-Aug-2017	4 (2.30pm-5.30pm)
2	AFR Asia Pacific Limited	09-Aug-2017	4 (2.30pm-5.30pm)
3	AG Takaful Limited	09-Aug-2017	4 (2.30pm-5.30pm)
4	AIH Reinsurance Brokers Limited	09-Aug-2017	4 (2.30pm-5.30pm)
5	AirAsia Corporate Services Limited	09-Aug-2017	4 (2.30pm-5.30pm)
6	Al Wasl Insurance Brokers Limited	09-Aug-2017	4 (2.30pm-5.30pm)
7	Allianz SE General Reinsurance, Branch Labuan	09-Aug-2017	4 (2.30pm-5.30pm)
8	Allianz SE Life Reinsurance, Branch Labuan	09-Aug-2017	4 (2.30pm-5.30pm)
9	Avangard Asia Pacific Insurance and Reinsurance Company Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
10	BGC INSURANCE (L) LIMITED	09-Aug-2017	4 (2.30pm-5.30pm)
11	BIB ASIA (L) BERHAD	09-Aug-2017	4 (2.30pm-5.30pm)
12	BIB Asia First PCC (L) Bhd	09-Aug-2017	4 (2.30pm-5.30pm)
13	BIST INC.	09-Aug-2017	4 (2.30pm-5.30pm)
14	Body Work Insurance Co., Ltd.	09-Aug-2017	4 (2.30pm-5.30pm)
15	Bogazici Insurance and Reinsurance Brokers Labuan Branch	09-Aug-2017	4 (2.30pm-5.30pm)
16	Brighton Management Limited	09-Aug-2017	4 (2.30pm-5.30pm)
17	BrokerFish Limited	09-Aug-2017	4 (2.30pm-5.30pm)
18	ByrneCut Insurance Malaysia Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
19	Canopus Labuan Pte Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
20	Challenge Group Inc.	09-Aug-2017	4 (2.30pm-5.30pm)
21	Challenge Group Underwriters & Managers (L) Inc.	09-Aug-2017	4 (2.30pm-5.30pm)

## APPENDIX C

No	Reporting Entities	Date	Session
22	Chaucer Labuan Limited	09-Aug-2017	4 (2.30pm-5.30pm)
23	Chubb Tempest Reinsurance Ltd., Labuan Branch	09-Aug-2017	4 (2.30pm-5.30pm)
24	CIB Global Limited	09-Aug-2017	4 (2.30pm-5.30pm)
25	DL Balance Co., Ltd.	09-Aug-2017	4 (2.30pm-5.30pm)
26	Eco Partners International Limited	09-Aug-2017	4 (2.30pm-5.30pm)
27	EMG Re Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
28	Factory Mutual Insurance Company, Labuan Branch	09-Aug-2017	4 (2.30pm-5.30pm)
29	FARRINGDON GROUP LTD.	09-Aug-2017	4 (2.30pm-5.30pm)
30	GIA Company Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
31	Haakon (Asia) Ltd.	09-Aug-2017	4 (2.30pm-5.30pm)
32	Hansard Development Services (Asia Pacific) Limited	09-Aug-2017	4 (2.30pm-5.30pm)
33	Hansard International Limited, Far East	09-Aug-2017	4 (2.30pm-5.30pm)
34	HDI Global SE, Labuan	09-Aug-2017	4 (2.30pm-5.30pm)
35	Hebden Consulting Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
36	Helvetia Swiss Insurance Company Ltd (Labuan Branch)	09-Aug-2017	4 (2.30pm-5.30pm)
37	HHH Insurance Brokers Co., Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
38	Hub Risk Solutions Limited	09-Aug-2017	4 (2.30pm-5.30pm)
39	Huntington Underwriting Limited	09-Aug-2017	4 (2.30pm-5.30pm)
40	IAG RE LABUAN (L) BERHAD	09-Aug-2017	4 (2.30pm-5.30pm)
41	ICONIC Capital Group Limited	09-Aug-2017	4 (2.30pm-5.30pm)
42	International Risk Management Consultants Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
43	IRM Limited	09-Aug-2017	4 (2.30pm-5.30pm)
44	J Re Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
45	K.M.Dastur & Company Private Limited	09-Aug-2017	4 (2.30pm-5.30pm)
46	KLK Assurance (Labuan) Limited	09-Aug-2017	4 (2.30pm-5.30pm)
47	Kraken Reinsurance Insurance Services Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
48	Kuwait Reinsurance Company - Far East Regional Office	09-Aug-2017	4 (2.30pm-5.30pm)
49	LLOYD'S LABUAN LIMITED	09-Aug-2017	4 (2.30pm-5.30pm)
50	Malakut Insurance Brokers (Asia) Limited	09-Aug-2017	4 (2.30pm-5.30pm)
51	Markel International Labuan Limited	09-Aug-2017	4 (2.30pm-5.30pm)
52	MIT Captive Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
53	MMR Insurance Incorporated	09-Aug-2017	4 (2.30pm-5.30pm)
54	MS Amlin Labuan Limited	09-Aug-2017	4 (2.30pm-5.30pm)
55	Munich Re Syndicate Labuan Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
56	Newline Malaysia Limited	09-Aug-2017	4 (2.30pm-5.30pm)
57	Ocean Pacific Insurance and Reinsurance Company Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
58	Premier Assurance Group SPC Ltd., Labuan Branch	09-Aug-2017	4 (2.30pm-5.30pm)
59	Principal Re Limited	09-Aug-2017	4 (2.30pm-5.30pm)
60	PWS Labuan Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
61	Q Life & Medical Insurance Company - Asia Region	09-Aug-2017	4 (2.30pm-5.30pm)
62	Qays Re Global Limited	09-Aug-2017	4 (2.30pm-5.30pm)
63	RL360 Insurance Company Limited Labuan Branch	09-Aug-2017	4 (2.30pm-5.30pm)
64	SAG Specialty Limited	09-Aug-2017	4 (2.30pm-5.30pm)

## APPENDIX C

No	Reporting Entities	Date	Session
65	Saudi Reinsurance Company, Labuan Branch	09-Aug-2017	4 (2.30pm-5.30pm)
66	Seaquest Intermediaries (L) Limited	09-Aug-2017	4 (2.30pm-5.30pm)
67	Shine Re International Ltd.	09-Aug-2017	4 (2.30pm-5.30pm)
68	Starr Underwriting Agents (Labuan) Limited	09-Aug-2017	4 (2.30pm-5.30pm)
69	Swiss Re Corporate Solutions Ltd (Labuan Branch)	09-Aug-2017	4 (2.30pm-5.30pm)
70	Talbot Risk Services (Labuan) Pte Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
71	TranssibRe Overseas Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
72	TRUST INTERNATIONAL INSURANCE AND REINSURANCE CO. B.S.C. (C) TRUST RE, LABUAN	09-Aug-2017	4 (2.30pm-5.30pm)
73	Twenty-One Insurance Company (Labuan) Ltd.	09-Aug-2017	4 (2.30pm-5.30pm)
74	Virginia Surety Company, Labuan Branch	09-Aug-2017	4 (2.30pm-5.30pm)
75	Visionary Insurance Company Limited	09-Aug-2017	4 (2.30pm-5.30pm)
76	Weststar Insurance Limited	09-Aug-2017	4 (2.30pm-5.30pm)
77	Wheel Guard Insurance Ltd	09-Aug-2017	4 (2.30pm-5.30pm)
78	XL Bermuda Ltd, Labuan	09-Aug-2017	4 (2.30pm-5.30pm)
79	XL Insurance Company SE (Labuan Branch)	09-Aug-2017	4 (2.30pm-5.30pm)
80	Zurich Insurance Company Ltd., Labuan Branch	09-Aug-2017	4 (2.30pm-5.30pm)
81	ADDi Bluecircle Limited	10-Aug-2017	5 (9.30am-12.30pm)
82	Archipelago Insurance Limited	10-Aug-2017	5 (9.30am-12.30pm)
83	Archipelago Insurance PCC Limited	10-Aug-2017	5 (9.30am-12.30pm)
84	Archipelago Life Insurance Limited	10-Aug-2017	5 (9.30am-12.30pm)
85	ARL International Limited	10-Aug-2017	5 (9.30am-12.30pm)
86	Asia Specialty Insurance Limited	10-Aug-2017	5 (9.30am-12.30pm)
87	Asia Star Reinsurance (Labuan) Bhd	10-Aug-2017	5 (9.30am-12.30pm)
88	Berkshire Hathaway Specialty Insurance Company, Labuan Branch	10-Aug-2017	5 (9.30am-12.30pm)
89	BLAKFORD INSURANCE LTD.	10-Aug-2017	5 (9.30am-12.30pm)
90	CapFin (Labuan) Limited	10-Aug-2017	5 (9.30am-12.30pm)
91	CBC International Ltd.	10-Aug-2017	5 (9.30am-12.30pm)
92	CH Global (L) Limited	10-Aug-2017	5 (9.30am-12.30pm)
93	CH International PCC (L) Bhd	10-Aug-2017	5 (9.30am-12.30pm)
94	DELPHI INTERNATIONAL INSURANCE BROKER LTD.	10-Aug-2017	5 (9.30am-12.30pm)
95	deVere and Partners (L) Ltd	10-Aug-2017	5 (9.30am-12.30pm)
96	deVere and Partners (M) Ltd	10-Aug-2017	5 (9.30am-12.30pm)
97	General Insurance Corporation of India, Labuan Branch	10-Aug-2017	5 (9.30am-12.30pm)
98	Genting (Labuan) Limited	10-Aug-2017	5 (9.30am-12.30pm)
99	GHR Risk Management (Labuan) Limited	10-Aug-2017	5 (9.30am-12.30pm)
100	Globaleye (Labuan) Ltd	10-Aug-2017	5 (9.30am-12.30pm)
101	GMR Captive Pte Ltd	10-Aug-2017	5 (9.30am-12.30pm)
102	Golden Sunrise Finance Broking Company Limited	10-Aug-2017	5 (9.30am-12.30pm)
103	Greenwood Private Wealth Management Ltd.	10-Aug-2017	5 (9.30am-12.30pm)
104	GTS Wealth Planners Limited	10-Aug-2017	5 (9.30am-12.30pm)
105	Harvestkorp Financial Solution Pte Ltd	10-Aug-2017	5 (9.30am-12.30pm)
106	IMPERIUM CAPITAL LIMITED	10-Aug-2017	5 (9.30am-12.30pm)
107	Infinity Financial Solutions Ltd	10-Aug-2017	5 (9.30am-12.30pm)



## APPENDIX C

No	Reporting Entities	Date	Session
108	INTELLIGENT INVESTMENTS LIMITED	10-Aug-2017	5 (9.30am-12.30pm)
109	IPP Wealth Managers Ltd	10-Aug-2017	5 (9.30am-12.30pm)
110	JLT RE LABUAN LTD	10-Aug-2017	5 (9.30am-12.30pm)
111	Just Service Global Ltd	10-Aug-2017	5 (9.30am-12.30pm)
112	Labuan Insurance Management Services Limited	10-Aug-2017	5 (9.30am-12.30pm)
113	LION INSURANCE COMPANY LIMITED	10-Aug-2017	5 (9.30am-12.30pm)
114	M1 Malaysia Ltd.	10-Aug-2017	5 (9.30am-12.30pm)
115	Mawson Flinders Cook Mercantile Pte. Ltd.	10-Aug-2017	5 (9.30am-12.30pm)
116	Med Re Sdn. Bhd.	10-Aug-2017	5 (9.30am-12.30pm)
117	Opal Automart Pte Ltd	10-Aug-2017	5 (9.30am-12.30pm)
118	PAIB Company Limited	10-Aug-2017	5 (9.30am-12.30pm)
119	Pana Harrison (Labuan) Ltd.	10-Aug-2017	5 (9.30am-12.30pm)
120	Partner Reinsurance Asia Pte. Ltd. (Labuan Branch)	10-Aug-2017	5 (9.30am-12.30pm)
121	Poe-Ma Underwriting & Management Asia Ltd	10-Aug-2017	5 (9.30am-12.30pm)
122	QSR Captive Insurance Limited	10-Aug-2017	5 (9.30am-12.30pm)
123	RGA GLOBAL REINSURANCE COMPANY LTD, LABUAN BRANCH	10-Aug-2017	5 (9.30am-12.30pm)
124	Senheng Captive Insurance Pte Ltd	10-Aug-2017	5 (9.30am-12.30pm)
125	Something Re. Co., Ltd.	10-Aug-2017	5 (9.30am-12.30pm)
126	Straits Intermediaries Limited	10-Aug-2017	5 (9.30am-12.30pm)
127	Sunway Captive Insurance Ltd	10-Aug-2017	5 (9.30am-12.30pm)
128	Synergy Reinsurance Specialist (Labuan) Limited	10-Aug-2017	5 (9.30am-12.30pm)
129	Three Sixty Financial Inc	10-Aug-2017	5 (9.30am-12.30pm)
130	UIB Asia Labuan Ltd	10-Aug-2017	5 (9.30am-12.30pm)
131	UNI FINANCIAL REINSURANCE SERVICES (L) LTD.	10-Aug-2017	5 (9.30am-12.30pm)
132	WARISAN CAPTIVE INCORPORATED	10-Aug-2017	5 (9.30am-12.30pm)
133	Wentworth Insurance Company Limited, Labuan Branch	10-Aug-2017	5 (9.30am-12.30pm)
134	YAMAKA Insurance Pte. Ltd.	10-Aug-2017	5 (9.30am-12.30pm)
135	A P Insurance Limited	10-Aug-2017	4 (2.30pm-5.30pm)
136	Advisers Worldwide (Malaysia) Limited	10-Aug-2017	4 (2.30pm-5.30pm)
137	AIG Re-Takaful (L) Berhad	10-Aug-2017	4 (2.30pm-5.30pm)
138	Allied World Assurance Company, Ltd (Labuan Branch)	10-Aug-2017	4 (2.30pm-5.30pm)
139	AON Benfield Malaysia Limited	10-Aug-2017	4 (2.30pm-5.30pm)
140	Asia Reinsurance Brokers (Labuan) Ltd	10-Aug-2017	4 (2.30pm-5.30pm)
141	Best Re (L) Limited	10-Aug-2017	4 (2.30pm-5.30pm)
142	BEST RE Family (L) Limited	10-Aug-2017	4 (2.30pm-5.30pm)
143	BILL & MORRISONS LTD	10-Aug-2017	4 (2.30pm-5.30pm)
144	C.C.R., Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
145	Catlin Labuan Limited	10-Aug-2017	4 (2.30pm-5.30pm)
146	CCR RE Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
147	Confiance International Reinsurance Brokers L.L.C.	10-Aug-2017	4 (2.30pm-5.30pm)
148	Delima Insurance (Labuan) Ltd	10-Aug-2017	4 (2.30pm-5.30pm)
149	ENERGAS INSURANCE (L) LIMITED	10-Aug-2017	4 (2.30pm-5.30pm)
150	ETIQA LIFE INTERNATIONAL (L) LTD	10-Aug-2017	4 (2.30pm-5.30pm)

## APPENDIX C

No	Reporting Entities	Date	Session
151	ETIQA OFFSHORE INSURANCE (L) LTD	10-Aug-2017	4 (2.30pm-5.30pm)
152	EuroAsian Reinsurance Broker Corporation	10-Aug-2017	4 (2.30pm-5.30pm)
153	FARAMOND (LABUAN) LTD	10-Aug-2017	4 (2.30pm-5.30pm)
154	Federal Insurance Company, Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
155	FEIC (Asia) Limited	10-Aug-2017	4 (2.30pm-5.30pm)
156	General Reinsurance Labuan Branch (Life/Health)	10-Aug-2017	4 (2.30pm-5.30pm)
157	General Reinsurance, Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
158	GUY CARPENTER & CO LABUAN LTD	10-Aug-2017	4 (2.30pm-5.30pm)
159	Hannover ReTakaful Labuan Branch Family	10-Aug-2017	4 (2.30pm-5.30pm)
160	Hannover ReTakaful Labuan Branch General	10-Aug-2017	4 (2.30pm-5.30pm)
161	HLAP Ltd.	10-Aug-2017	4 (2.30pm-5.30pm)
162	INTERNATIONAL GENERAL INSURANCE COMPANY LTD. LABUAN BRANCH	10-Aug-2017	4 (2.30pm-5.30pm)
163	Investors Trust Assurance SPC, Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
164	LABUAN REINSURANCE (L) LTD	10-Aug-2017	4 (2.30pm-5.30pm)
165	Liberty International Underwriters Private Limited, Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
166	MAPFRE Re Labuan Branch Office	10-Aug-2017	4 (2.30pm-5.30pm)
167	MARSH MANAGEMENT SERVICES LABUAN LIMITED	10-Aug-2017	4 (2.30pm-5.30pm)
168	MITSUI SUMITOMO INSURANCE CO., LTD.	10-Aug-2017	4 (2.30pm-5.30pm)
169	Montpelier (Labuan) Ltd.	10-Aug-2017	4 (2.30pm-5.30pm)
170	MS Amlin AG, Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
171	Oriental Insurance (Labuan) PCC Limited	10-Aug-2017	4 (2.30pm-5.30pm)
172	Pacific Insurance Limited	10-Aug-2017	4 (2.30pm-5.30pm)
173	PCA Reinsurance Co. Ltd.	10-Aug-2017	4 (2.30pm-5.30pm)
174	Pecunia Asset Management (Labuan) Ltd	10-Aug-2017	4 (2.30pm-5.30pm)
175	PI LTD	10-Aug-2017	4 (2.30pm-5.30pm)
176	PRICE FORBES LABUAN LTD	10-Aug-2017	4 (2.30pm-5.30pm)
177	PT. ASURANSI JASA INDONESIA, LABUAN BRANCH	10-Aug-2017	4 (2.30pm-5.30pm)
178	Questor Capital (Labuan) Ltd	10-Aug-2017	4 (2.30pm-5.30pm)
179	SCOR Global Life SE, Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
180	SCOR REINSURANCE ASIA-PACIFIC PTE LTD, LABUAN BRANCH	10-Aug-2017	4 (2.30pm-5.30pm)
181	Sime Darby Insurance Pte. Ltd.	10-Aug-2017	4 (2.30pm-5.30pm)
182	Singapore Reinsurance Corporation Limited, Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
183	Sirius International Insurance Corporation (publ), Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
184	Sompo Japan Nipponkoa Insurance Inc. Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
185	Taiping Reinsurance Co.,Ltd., Labuan Branch	10-Aug-2017	4 (2.30pm-5.30pm)
186	Tune Protect Re Ltd	10-Aug-2017	4 (2.30pm-5.30pm)
187	Warranty Direct Re Labuan Ltd.	10-Aug-2017	4 (2.30pm-5.30pm)
188	Willis Management (Labuan) Limited	10-Aug-2017	4 (2.30pm-5.30pm)
189	Willis Re Labuan Limited	10-Aug-2017	4 (2.30pm-5.30pm)
190	Zenith Insurance (Labuan) Limited	10-Aug-2017	4 (2.30pm-5.30pm)

## EAL Reporting for Labuan Trust Companies/ Fund Managers

No	Reporting Entities	Date	Session
1	Al-Aman Trust Services Limited	11-Aug-2017	7 (9.30am-12.30pm)
2	Aliflaila Trust Ltd	11-Aug-2017	7 (9.30am-12.30pm)
3	Alpadis Trust (Labuan) Ltd.	11-Aug-2017	7 (9.30am-12.30pm)
4	Amanah Raya (Labuan) Limited	11-Aug-2017	7 (9.30am-12.30pm)
5	AMS Trust Company Limited	11-Aug-2017	7 (9.30am-12.30pm)
6	Asiatrust Limited	11-Aug-2017	7 (9.30am-12.30pm)
7	Bank Islam Trust Company (Labuan) Ltd	11-Aug-2017	7 (9.30am-12.30pm)
8	Baxian Trust (Labuan) Limited	11-Aug-2017	7 (9.30am-12.30pm)
9	BBS Trust Int'l Limited	11-Aug-2017	7 (9.30am-12.30pm)
10	Cimb Trust Limited	11-Aug-2017	7 (9.30am-12.30pm)
11	Corporate Services Trust Co. Ltd.	11-Aug-2017	7 (9.30am-12.30pm)
12	CP Trust Co Ltd	11-Aug-2017	7 (9.30am-12.30pm)
13	Ernst & Young Trust Ltd.	11-Aug-2017	7 (9.30am-12.30pm)
14	Eurasia Trust A.G.	11-Aug-2017	7 (9.30am-12.30pm)
15	Hans Advisory & Trust Co Ltd	11-Aug-2017	7 (9.30am-12.30pm)
16	HMR Konsultan (Labuan) Ltd	11-Aug-2017	7 (9.30am-12.30pm)
17	IFS Trust Labuan Limited	11-Aug-2017	7 (9.30am-12.30pm)
18	In Fiduciary Services (Labuan) Limited	11-Aug-2017	7 (9.30am-12.30pm)
19	Integrated Agents Trust Ltd.	11-Aug-2017	7 (9.30am-12.30pm)
20	ITMC Fiduciary Limited	11-Aug-2017	7 (9.30am-12.30pm)
21	Kensington Trust Labuan Limited	11-Aug-2017	7 (9.30am-12.30pm)
22	KPMG Labuan Trust Company Limited	11-Aug-2017	7 (9.30am-12.30pm)
23	Labuan Borneo Trustees Limited	11-Aug-2017	7 (9.30am-12.30pm)
24	Labuan Ins International Trust Ltd	11-Aug-2017	7 (9.30am-12.30pm)
25	Law & Commerce Trust Limited	11-Aug-2017	7 (9.30am-12.30pm)
26	Marina Trust Administrative Limited	11-Aug-2017	7 (9.30am-12.30pm)
27	Multi Trust Ltd	11-Aug-2017	7 (9.30am-12.30pm)
28	Noblehouse International Trust Ltd.	11-Aug-2017	7 (9.30am-12.30pm)
29	Pacific Trustees Labuan Ltd	11-Aug-2017	7 (9.30am-12.30pm)
30	PB Trust (L) Ltd	11-Aug-2017	7 (9.30am-12.30pm)
31	Indah Trust Limited	11-Aug-2017	8 (2.30pm-5.30pm)
32	Portcullis Trustnet (Labuan) Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
33	Power Point Trust (Labuan) Limited	11-Aug-2017	8 (2.30pm-5.30pm)
34	RHB International Trust (L) Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
35	Sedgley Management Services Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
36	Shearn Skinner Trust Company Ltd.	11-Aug-2017	8 (2.30pm-5.30pm)
37	Signature Trust Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
38	Sititrust & Administrator Limited	11-Aug-2017	8 (2.30pm-5.30pm)
39	Soas Trust Limited	11-Aug-2017	8 (2.30pm-5.30pm)
40	TMF Trust Labuan Limited	11-Aug-2017	8 (2.30pm-5.30pm)
41	Tricor Trustco (Labuan) Ltd.	11-Aug-2017	8 (2.30pm-5.30pm)
42	Tristar Management Limited	11-Aug-2017	8 (2.30pm-5.30pm)

## APPENDIX C

No	Reporting Entities	Date	Session
43	Trust Labuan Tax Inc	11-Aug-2017	8 (2.30pm-5.30pm)
44	Vistra Trust (Labuan) Limited	11-Aug-2017	8 (2.30pm-5.30pm)
45	Weld Asia Trust (Labuan) Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
46	Zico Trust Limited	11-Aug-2017	8 (2.30pm-5.30pm)
47	ZRC International Trust Inc	11-Aug-2017	8 (2.30pm-5.30pm)
48	Asian Asset Management Limited	11-Aug-2017	8 (2.30pm-5.30pm)
49	Better Place Strategic Investment Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
50	Blue Wealth Management Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
51	Cap One Financial Limited	11-Aug-2017	8 (2.30pm-5.30pm)
52	Capital Hive Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
53	CCIB Asset Management Limited	11-Aug-2017	8 (2.30pm-5.30pm)
54	Fulton Capital Management Ltd.	11-Aug-2017	8 (2.30pm-5.30pm)
55	IAFC Asset Management Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
56	Orbis Private Solutions S.A.	11-Aug-2017	8 (2.30pm-5.30pm)
57	Suisse Pacific Capital Partners A .G	11-Aug-2017	8 (2.30pm-5.30pm)
58	Takumi Asset Management (Labuan) Ltd	11-Aug-2017	8 (2.30pm-5.30pm)
59	Washington Square Investment Management (Asia Pacific) Limited	11-Aug-2017	8 (2.30pm-5.30pm)



# **External Sector Statistics (ESS) System**

## Submission of External Assets and Liabilities

Applicable to Selected Labuan Licensed Entities

Issuance: July 2017

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## **PART A: OVERVIEW**

### **1. Introduction**

- 1.1 This document is issued to the selected Reporting Entities (RE) for the purpose of collecting statistical information on external assets and liabilities. The collection of EAL Report is to compile data on the cross-border transaction flows and exposures on the external financial assets and liabilities of Labuan Entities licensed under Labuan Financial Services Authority (the Authority) with the rest of the world (excluding Malaysia). Data from the EAL Report will be used in the compilation of Malaysia's official statistics which includes the Balance of Payments (BOP), International Investment Position (IIP) and External Debt Statistics (EDS).
- 1.2 The objective of this document is to provide guidance to a RE on the completion and submission of an EAL Report.
- 1.3 This document sets out the following:
  - (a) the responsibilities of the RE in complying with the reporting requirements of the EAL; and
  - (b) the reporting requirements for completion and submission of an EAL Report to the Authority.

### **2. Applicability**

- 2.1 This document is applicable to all REs that have been selected by the Authority.

### **3. Legal Provisions**

- 3.1 This document is issued and the collection of EAL Report by the Authority is made pursuant to Section 28B (Submission of Information) of the Labuan Financial Services Authority Act 1996.
- 3.2 Any data, information or document received or obtained by the Authority under this document from a RE is subject to the confidentiality requirement under –
  - (a) Section 17A (Preservation of Secrecy) of the Labuan Financial Services Authority Act 1996;
  - (b) Section 149 (Secrecy) of the Labuan Companies Act 1990;
  - (c) Section 178 (Secrecy) of the Labuan Financial Services and Securities Act 2010; and
  - (d) Section 139 (Secrecy) of the Labuan Islamic Financial Services and Securities Act 2010.

#### 4. Effective date

4.1 This document comes into effect on 1 July 2017.

#### 5. Interpretation

5.1 The definitions and interpretations applicable for the purpose of EAL statistical reporting are aligned with the international standards, as outlined by the International Monetary Funds (IMF) and Bank for International Settlements (BIS). The following manuals serves as key guides to Malaysia's compilation of external sector statistics to meet international standards:

- (a) Balance of Payments and International Investment Position Manual, Sixth Edition (BPM6), 2009;
- (b) External Debt Statistics: Guide for Compilers and Users, 2013;
- (c) Coordinated Portfolio Investment Survey Guide (CPIS), Second Edition 2013; and
- (d) Guidelines for Reporting of BIS International Banking Statistics, 2013.

5.2 The terms and expressions used in this document shall have the same meanings assigned to them in the Labuan Financial Services Authority Act 1996, the Labuan Financial Services and Securities Act 2010, and the Islamic Financial Services and Securities Act 2010, as the case may be, unless otherwise defined in this document:

5.3 For the purpose of this document -

**“S”** denotes a standard, an obligation, a requirement, specification, direction, condition and any interpretive, supplemental and transitional provisions that must be complied with. Non-compliance may result in enforcement action;

**“G”** denotes guidance which may consist of statements or information intended to promote common understanding and advice or recommendations that are encouraged to be adopted;

**“Authority”** means the Labuan Financial Services Authority established under section 3 of the Labuan Financial Services Authority Act 1996;

**“Custodian”** means the person who is entrusted by a mutual fund with custody of the property of the fund pursuant to an agreement to that effect. For the purpose of this reporting, a custodian also denotes the entities that are incorporated in Labuan that manages the following:



- (a) the safekeeping of securities issued by non-residents on behalf of residents of Labuan, or on their own account. Resident custodians are defined as entities located in Labuan who manage the safekeeping of securities for investors; and
- (b) the safekeeping of securities issued in Labuan and Malaysia (onshore) on behalf of non-residents (also known as resident securities);

Note: A custodian may also be an end-investor;

**“EAL Report”** denotes External Assets and Liabilities Report which details are as stated in paragraphs 10.2 and 10.3;

**“End-investors”** denotes the entities that are incorporated in Labuan and that have their own EAL exposure with the rest of the world (excluding Malaysia);

**“ESSP”** denotes External Sector Submission Portal;

**“Labuan”** means the Federal Territory of Labuan;

**“Labuan Bank”** means institutions that are licensed to carry on Labuan banking business and Labuan investment banking business in Labuan International Business Financial Centre (Labuan IBFC), under the Labuan Financial Services and Securities Act 2010;

**“Non-resident”** or **“NR”** denotes any person including corporation, partnership, a body of person and a corporation sole who is incorporated, registered, licensed, consented or operated under any law of any country other than the Labuan IBFC and Malaysia (onshore). Branches and subsidiaries of Labuan enterprises domiciled in other countries are regarded as non-residents;

**“Reporting Entity”** or **“RE”** means the selected Labuan entities licensed under the Authority based on the following:

- (a) Labuan Financial Services and Securities Act 2010 (Act 704); and
- (b) Labuan Islamic Financial Services and Securities Act 2010 (Act 705);

**“Resident”** denotes any person including corporation, partnership, a body of person and a corporation sole who is incorporated, registered, licensed, consented or operated under any law relating to offshore financial services in Labuan.

## 6. Related Legal Instruments and Documents

- 6.1 This document shall be read together with the External Assets and Liabilities - ESSP User Guide which can be downloaded from ESS Portal.

## **7. Documents Superseded**

- 7.1 This document supersedes the Reporting Guideline for the Quarterly Report on External Financial Assets and Liabilities of Labuan Entities issued on 21 June 2011.

## **8. Enquiries and Correspondence**

- 1.1. Enquiries and correspondences relating to this document shall be addressed to:-

Industry Reporting Unit  
Labuan Financial Services Authority,  
Level 17, Main Office Tower,  
Financial Park Complex,  
Jalan Merdeka,  
87000 Labuan F.T.  
Email: [iru@labuanfsa.gov.my](mailto:iru@labuanfsa.gov.my)

## PART B: REPORTING REQUIREMENT

### 9. Responsibilities of a Reporting Entity

#### S 9.1 General

- (a) A RE shall submit an EAL Report in accordance with the requirements specified in this document.
- (b) A RE shall be responsible for the proper implementation of ESSP and preparation of the relevant reports for submission to the Authority in accordance with this document.

#### S 9.2 Data Back-Up

A RE shall perform a quarterly database back-up for EAL Report for business continuity planning.

### 10. Requirements on Submission and Completion of an EAL Report

#### S 10.1 Online Submission

- (a) A RE shall submit the relevant EAL Report via the External Sector Submission Portal (ESSP) which is a web-based application set-up by the Authority. Two options are available for online submission:
  - (i) Online report completion
    - (A) The website provides the functionality for the completion of data items while maintaining internet connection.
    - (B) Upon completion, the information captured can be saved for confirmation by an authorised officer of the RE before transmitting to the Authority online.
  - (ii) Offline report completion
    - (A) The RE can download the Excel template from the website.
    - (B) Once the Excel template is completed offline and ready for submission, the RE can upload the report at the website to transmit the report to the Authority online. RE is advised to compress the file to reduce the time needed for uploading of data (refer to External Assets and Liabilities ESSP User Guide).
    - (C) Please **take note that the format of the Excel template and its formulae cannot be changed** to avoid processing error at the Authority. However, RE may use the predefined function keys to insert additional rows in the

Excel template if the rows provided are not sufficient to cater for the number of records to be reported.

- (b) A RE shall rectify any data discrepancy generated by the system due to validation and verification checks before submitting an EAL Report to the Authority.

## S 10.2 Reporting Forms

- (a) An EAL Report shall contain the following:
  - (i) Report on External Assets and Liabilities of RE vis-à-vis non-residents (EAL vis-à-vis NR) in all currencies; and
  - (ii) Report on Clients' Holding of Portfolio Investment vis-à-vis non-residents.
- (b) An EAL Report comprises of two (2) tables with specific data requirements as follows:

Table No.	EAL Report
1.	External financial assets and liabilities of RE vis-à-vis Non-Residents in all currencies, to be reported by all REs
2.	Clients' holding of portfolio investment vis-à-vis non-residents in all currencies, to be reported by custodian

The formats of the tables listed above are contained in **Appendix 1: Table 1 to Table 2.**

- (c) In completing an EAL Report, a RE shall -
  - (i) report all amounts in the currency in which assets or liabilities are denominated up to two (2) decimal places of the unit of currency, unless otherwise specified. The reporting of Ringgit Malaysia equivalent is required for each EAL reports.
  - (ii) report all positions and transactions for each EAL profile.
  - (iii) report all values based on market value. For stock positions that cannot be determined by the market price, book value shall be reported. Refer to valuation methodology in **Annex 1** for detail explanation.

## S 10.3 Submission Frequency and Deadline for Submission

A RE shall submit an EAL Report on a quarterly basis within **fifteen (15) days after the end of a reporting quarter.**

**S 10.4 Late Submission**

Submission by a RE after the stipulated due date shall be considered as late submission.

**S 10.5 Non-compliance**

REs that are non-compliance with this Guide shall be subject to any legal action under the LFSSA, LIFSSA or LFSAA as the case may be. Any person who fails to comply with the requirement is guilty of an offence and may be subject to an administrative penalty pursuant to section 36G of the LFSSA 1996.

**S 10.6 Accuracy, Completion and Amendment of Data**

(a) Any data or information submitted to the Authority in the EAL Report which is inaccurate or incomplete must be immediately corrected or completed by the RE through amendment. Any amendment to EAL Report for the latest reporting quarter after the deadline of the latest reporting quarter can be done online at any time via the same channel of submission. For amendment to EAL Report for earlier reporting quarter, RE is required to obtain prior approval from the Authority.

(b) A RE shall inform and provide detailed justification to the Authority in writing for any amendment made by RE to any data or information in an EAL Report submitted to the Authority.

**11. Requirements of Report on External Assets and Liabilities of RE vis-a-vis Non Resident**

**S 11.1 Table 1: Financial Assets and Liabilities with Non-Residents (End-investor Reporting)**

(a) **Table 1** shall be completed by selected Labuan entities with financial assets and/or liabilities with Non-residents. The REs are required to provide details on the profile, transaction flows and position of their financial assets and/or liabilities with the Non-resident entity under four broad categories with further breakdown such as by country, currency, Non-resident institutional sector, Non-resident business sector and ISIN/securities reference number:

(i) **Direct Investment**

(A) This refers to exposures with a **'related'** Non-resident entity.

- (B) A Non-resident entity is deemed as '**related**' (Refer to **Annex 2** for detailed explanation) when a RE acquires a lasting interest, i.e. 10% or more of the ordinary shares, voting power or the equivalent, from a Non-resident entity abroad or vice versa. In addition, direct investment relationships also includes all transactions between affiliates (AF) sharing the same parent company.
- (C) For banks, due to the nature of banking activities, any transactions (Loans, Deposits and Others) with related counterparties shall not be treated as dealing with '**related**' counterparties but shall be recorded under Other Investment.

(ii) **Portfolio Investment**

Refers to equity securities as well as debt securities in the form of bonds and notes, money market instruments and non-participating preference shares.

Note:

- (A) Includes securities issued by a Non-resident/resident enterprise and held by **related** resident/Non-resident holders of less than 10% of equity interest.
- (B) Securities acquired under reverse repo or securities borrowing arrangements are to be excluded from the external assets and liabilities reports; and
- (C) Securities sold under repo or lent under securities lending arrangements are to be **included** in external assets and liabilities reports.

(iii) **Financial Derivatives**

Refers to four broad types of financial derivatives comprising swaps, forwards, futures and options contracts transacted with **non-related** counterparties.

Note:

Employee stock options are to be **included** under this category. It refers to the options to buy the equity of a company, offered to employees of the company as a form of remuneration.

Refers to **Appendix 6** for detailed information on Financial Derivatives.

(iv) **Other Investment**

Refers to all other financial transactions not covered in Direct Investment, Portfolio Investment and Financial Derivatives categories. Include loans, real estate, currency, deposits and others. All overdrawn amount of current account balances shall be reported as overdraft facility under the loan item.

**S 11.2 Notes on completion of Table 1**

(a) The details to be provided by a RE in **Table 1** are as follows:

(i) **Assets and Liabilities**

To identify whether the instrument is an asset or liability item.

(ii) **Type of Data Items**

Refers to the type of data items that fall under each of the four broad categories namely, Direct Investment, Portfolio Investment, Financial Derivatives and Other Investment.

(iii) **Currency**

Refers to the currency in which assets and liabilities items are denominated, including 'MYR'. Refer to list of currency codes in **Appendix 2**.

(iv) **Purpose Code**

Refers to the nature of each EAL item as defined in **Appendix 7**.

(v) **Non-resident Entity Information**

Captures the broad information of the Non-resident counterparties that transact with the RE which are limited to the following:

(A) **NR Country**

Refers to the country in which a NR resides or operates as per the list of country codes in **Appendix 2**.

Note:

Country for **International Organizations (IO)** shall not be allocated to the place where they are located. It shall be classified as a distinct group called "**Others**" with 2-alpha

code “OT”. Refers to **Appendix 3** for the list of international organizations.

(B) **NR Institutional Sector**

Refers to the institutional sector of a NR as per **Appendix 4**.

(C) **NR Business Sector**

Refers to the broad sector code of the Malaysian Standard Industrial Code (MSIC) 2008 of Non-resident counterparty. This item is reportable only for exposure with related counterparty on Equity Capital. The list of NRCP business activity group codes are as per **Appendix 9**.

(D) **NR Relationship**

Refers to the relationship of a NR counterparty with a RE. A RE is ‘**related**’ to a NR counterparty if the NR counterparty is the parent (PR), head office (HO), direct investor (DI), subsidiary (SB), associate (AS), branch (BR) or affiliates (AF) of the RE and ‘**non-related**’ if no relationship with the NR counterparty. A RE shall provide all details on an individual basis i.e. one-to-one position with a NR counterparty.

Refers to definition of relationship in **Appendix 5** and example for determination of relationship between entities in **Annex 2** for details.

(vi) **International Securities Identification Number (ISIN) Information (Optional)**

Refers to the ISIN profile of securities in which a RE has a claim or liability vis-à-vis non-residents as well as vis-à-vis residents. ISIN is a unique international security code issued by the National Numbering Agencies (NNA) for securities issued under their jurisdiction. Bursa Malaysia Berhad was appointed the NNA for Malaysia in October 1996. Securities include equities, bonds and notes, and money market instruments.

(A) **Listed/Unlisted**

Refers to the issuance of the securities whether it is listed or unlisted in the capital market.

(B) **ISIN Code**



Refers to a code that uniquely identifies a specific security issued in a particular country for trading under the international securities transactions. It consists of 12-alpha numeric characters. The first two digits are alpha characters that generally refer to the issuing country of the securities. For example, equity securities issued by Malayan Banking Berhad listed in Bursa Malaysia have an ISIN code of MYL1155OO000.

Note:

- A RE shall report individual ISIN for equity securities, bonds and notes and money market instruments, based on the ISIN Code provided by the Authority via ESS Portal.
  - For securities **issued in Malaysia**, RE is required to report **ISIN Code only**, based on the ISIN information provided in the ESS Portal; and
  - For securities issued in international market, RE is required to report ISIN Code with details on the issuance as per listed in this sub-section if the ISIN information is not available in the ESS Portal.
- For securities without an ISIN code, a RE shall provide the 'security reference number'. A RE shall ensure that the security reference number is unique for each security.

(C) **ISIN Issuer Country**

Refers to the country issued the ISIN of the security. Refer to list of country codes in **Appendix 2**.

Note:

Securities issued by an international organisation shall be allocated to a distinct country group called "**Others**" with the 2-alpha code "**OT**".

(D) **ISIN Institutional Sector**

Refers to the type of institutional sector of the Non-resident or resident issuer of the security. Refer to the list of institutional sectors in **Appendix 4**.

(vii) **Original Tenure (months)**

Refers to the period of time when the financial asset or liability was created, and up to its final maturity date. The tenure shall be rounded to the nearest month.

Note:

If a RE provides the original tenure and maturity date, system shall populate the disbursement/issue date of contract automatically, based on the tenure provided earlier. Conversely, if date of first disbursement or issue of contract, and maturity date are provided by a RE, system shall populate the original tenure by rounding up to the nearest month.

(viii) **Disbursement Date**

Refers to the first drawdown date of the loan, i.e. ddmmyyyy.

(ix) **Issue Date**

Refers to the date the debt security was issued, i.e. ddmmyyyy.

(x) **Maturity Date**

Refers to the maturity date for financial claims or liabilities, i.e. ddmmyyyy.

(xi) **Type of Transactions (Only for Purpose Code 39900)**

Refers to the transactions reported under item “Others” which specify further details of each transactions as listed in **Appendix 10**.

(xii) **EAL Position and Transactions of RE vis-à-vis Non-resident In All Currencies**

Refers to the information on external assets and liabilities **position and transactions** of RE vis-à-vis Non-residents in all currencies.

A RE shall provide information affecting EAL position such as financial flows and other changes and financial transactions of the EAL items. The RE shall also be responsible for **reconciling** the transactions information with the closing positions of the particular external asset and liability item.

A RE shall provide information in both the foreign currency amount with its respective Ringgit Malaysia equivalent.

(A) **Opening Position**

Refers to the market value of the stock of claim, or liability vis-à-vis Non-resident at the beginning of the reporting period. The opening position of the current quarter shall reflect the closing position of the previous quarter.

A RE shall report the opening position in both the foreign currency amount with its respective Ringgit Malaysia equivalent.

(B) **Transactions**

Refers to the flow transactions contributing to the increase or decrease of claim, or liability vis-à-vis Non-resident. These include disbursement of funds, repayments and prepayments.

All transaction flows shall be reported in reporting currency and Ringgit Malaysia equivalent.

- **Credit:** Refers to the flow of funds which contribute to a decrease in asset position or an increase in liability position.
- **Debit:** Refers to the flow of funds which contribute to an increase in asset position or a decrease in liability position.

Refer to examples of transactions that increase/decrease financial assets/liabilities in **Annex 4**.

(C) **Price Valuation and Other Changes**

Refer to the market price changes and other changes that impact the outstanding position of the financial asset or liability

- “Market price changes” refer to the changes in the price (which are not a result of changes in exchange rates), and include realised and unrealised gains and/or losses during the reporting period arising from interest rate movements and share price movements (listed companies), or the impact of retained earnings or other revaluations (unlisted companies).

- “Other changes” refer to changes that are not caused by transactional changes or market price changes. Examples are as follows:

**Table 1**

<b>Adjustment Reason</b>	<b>Description</b>
AD01	Price Changes
AD02	Change Of Facility Type, Same Counterparty
AD03	Change Of Currency, Same Counterparty
AD04	Reclassification of Direct Investment to Non-Direct Investment
AD05	Reclassification of Non-Direct Investment to Direct Investment
AD06	Realised / unrealised gain/loss in foreign exchange
AD07	Provision for diminution in value of investment
AD08	Revaluation/ impairment of fixed assets
AD09	Gain/Loss resulting from disposal/ written-off of asset/liabilities
AD10	Non-Active Submission-Unilateral Written-Off
AD11	Merging Operation
AD12	Corporate/Client Action
AD13	Debt written-off/Waiver of loan
AD14	Data Migration (BNM Only)
AD99	System Generated Adjustment - for previous quarter position auto adjustment (By system)

A RE shall report the price and other changes in both the foreign currency amount with its respective Ringgit Malaysia equivalent.

**(D) Closing Position**

Refers to market value of a financial asset or liability with a Non-resident as at end of the reporting period. Amount shall be reported in reporting currency and its respective Ringgit Malaysia equivalent. The formulae for calculating the closing position is as follows:

- Closing Position (asset item) = Opening Position + Debit – Credit ± Price Changes ± Other Changes
- Closing Position (liability) = Opening Position – Debit + Credit ± Price Changes ± Other Changes

(E) **Investment Income**

Refers to any income receivable from a Non-resident counterparty on the ownership of financial assets vis-à-vis Non-residents and income payable as a result of liabilities to Non-residents. Investment income shall be reportable for the following items in both the foreign currency amount with its respective Ringgit Malaysia equivalent:

- Equity Capital;
- Equity Securities;
- Bonds and Notes;
- Loans; and
- Deposits.

Most common forms of income are dividend, profit and interest.

- **Dividend** refers to income earned from the ownership of shares/stocks or equivalent equity interest in a company (for unincorporated company).
- **Profit** refers to income earned from branches and other unincorporated company.
- **Interest** relates to income which is accrued during the quarter. Interest includes discount i.e. the difference between the value of a financial instrument when it is issued and its face value.

Refers to recording of investment income in **Annex 5**.

(F) **Remaining Maturity**

Refers to value of external asset and liability vis-à-vis Non-residents in all currencies based on the following remaining maturity bands:

**Table 2**

<b>Maturity Band</b>	<b>Description</b>
Overdue	
0 to 3m	0 to 3 months
>3m to 6m	More than 3 months up to 6 months

<b>Maturity Band</b>	<b>Description</b>
>6m to 9m	More than 6 months up to 9 months
>9m to 12m	More than 9 months up to 12 months
>12m to 18m	More than 12 months up to 18 months
>18m to 24m	More than 18 months up to 24 months
> 24m	More than 24 months
Unallocated	Unclassified maturity

The total amount reported for the above nine maturity bands shall tally with the closing position as at end of the reporting quarter.

- Claims that cannot be classified by maturity, such as perpetual bonds, shall be reported under the category “Unallocated”.
- Not required if information on issue date, disbursement date and maturity date is reported (for selected data items only) as the remaining maturity will be calculated by the system.

**(G) Valuation Method**

Refers to the method used by a RE to evaluate external assets and liabilities items, based on **market value**. The detailed explanation of valuation methodology is defined in **Annex 1**.

## 12. Requirements of Report on Clients' Holding of Portfolio Investment vis-à-vis Non-residents

### S 12.1 Table 2: Clients' holding of portfolio investment vis-à-vis non-residents in all currencies (Custodian Reporting)

- (a) **Table 2** shall be reported by a RE which act as custodian for its clients' holdings of portfolio instruments (custodian banks) in any of the following scenarios:
- (i) **Manage** for its **resident customers**, the safekeeping of their foreign equity and debt securities portfolio, and to be reported under Portfolio Investment Assets. This includes resident customers' holdings of securities:
    - (A) issued by Non-residents in Malaysia (Labuan and onshore) and abroad; and
    - (B) issued by residents abroad.
  - (ii) **Further entrust** the safekeeping of its **resident customers' holdings of foreign equity and debt securities to Non-resident custodians**; and/or
  - (iii) **Manage** for its **Non-resident customers**, the safekeeping of their holdings of equity and debt securities portfolio **issued by residents**, and to be reported under Portfolio Investment Liabilities.
- (b) A custodian bank shall report all assets and liabilities on an aggregate basis and at **market value**.
- (c) A custodian bank shall **exclude** the following from **Table 2**:
- (i) securities acquired under reverse repo or securities borrowing arrangements; and
  - (ii) securities that held as loan collateral.
- (d) A custodian bank shall **include** the following in **Table 2**:
- (i) securities sold under repo or lent under a securities lending arrangements; and
  - (ii) debt securities that do not represent a permanent interest.

## S 12.2 Notes on Completion of Table 2

(a) The detailed data items to be reported are as follows:

(i) **Assets and Liabilities**

To identify whether the instrument is an asset or liability item.

Note:

For Portfolio Investment instruments, “Liabilities – local” and “Liabilities – abroad” refers to securities issued in Malaysia and abroad, respectively.

(ii) **Currency**

Refers to the currency in which assets and liabilities items are denominated. The list of currency codes is as per **Appendix 2**.

(iii) **Purpose Code**

Refers to the nature of each asset and liability item. Refer to purpose code and definition in **Appendix 8**.

(iv) **Resident Institutional Sector**

(A) For **asset**: Refers to institutional sector of **resident holder** of securities issued by Non-residents.

(B) For **liability**: Refers to institutional sector of **resident issuer** of the securities which are held by Non-residents.

Please refers to definition of resident institutional sector in **Appendix 4**.

(v) **NR Institutional Sector**

(A) For **asset**: Refers to institutional sector of **Non-resident issuer** whose securities are held by resident holders.

(B) For **liability**: Refers to institutional sector of **Non-resident holder** of securities issued by residents.

Please refers to definition of Non-resident institutional sector in **Appendix 4**.



(vi) **NR Country**

- (A) For **asset**: Refers to country of **residence/operation of the Non-resident issuer**.
- (B) For **liability**: Refers to country of **residence/operation of the ultimate beneficial Non-resident holder**.

(xiii) **ISIN Information**

(A) **Listed/Unlisted**

Refers to the issuance of the securities whether it is listed or unlisted in the capital market.

(B) **ISIN Code**

Refers to a code that uniquely identifies a specific security issued in a particular country for trading under the international securities transactions. It consists of 12-alpha numeric characters. The first two digits are alpha characters that generally refer to the issuing country of the securities. For example, equity securities issued by Malayan Banking Berhad listed in Bursa Malaysia have an ISIN code of MYL1155OO000.

Note:

- A RE shall report individual ISIN for equity securities, bonds and notes and money market instruments, based on the ISIN Code provided by the Authority via ESS Portal.
  - For securities **issued in Malaysia**, RE is required to report **ISIN Code only**, based on the ISIN information provided in the ESS Portal; and
  - For securities issued in international market, RE is required to report ISIN Code with details on the issuance as per listed in this sub-section if the ISIN information is not available in the ESS Portal.
- For securities without an ISIN code, a RE shall provide the 'security reference number'. A RE shall ensure that the security reference number is unique for each security.

(C) **ISIN Issuer Country**

Refers to the country issued the ISIN of the security. Refer to list of country codes in **Appendix 2**.

Note:

Securities issued by an international organisation shall be allocated to a distinct country group called “**Others**” with the 2-alpha code “**OT**”.

(D) **ISIN Institutional Sector**

Refers to the type of institutional sector of the Non-resident or resident issuer of the security. Refer to the list of institutional sectors in **Appendix 4**.

(xiv) **Original Tenure (months)**

Refers to the period of time when the financial asset or liability was created, and up to its final maturity date. The tenure shall be rounded to the nearest month.

Note:

If a RE provides the original tenure and maturity date, system shall populate the disbursement/issue date of contract automatically, based on the tenure provided earlier. Conversely, if date of first disbursement or issue of contract, and maturity date are provided by a RE, system shall populate the original tenure by rounding up to the nearest month.

(xv) **Issue Date**

Refers to the date the debt security was issued, i.e. ddmmyyyy.

(xvi) **Maturity Date**

Refers to the maturity date for financial claims or liabilities, i.e. ddmmyyyy.

(xvii) **Opening Position**

Refers to the market value of the outstanding position of claim, or liability vis-à-vis Non-residents at the beginning of the reporting quarter. The opening position of the current reporting quarter shall reflect the closing position reported in previous quarter. A RE shall provide information in both the foreign currency amount with its respective Ringgit Malaysia equivalent.

(xviii) **Transactions**

Refers to the flow transactions contributing to the increase or decrease of claim or liability vis-à-vis Non-resident.

- (A) Debit: Refers to the flow of funds which contribute to an increase in asset position or a decrease in liability position.
- (B) Credit: Refers to the flow of funds which contribute to a decrease in asset position or an increase in liability position.

Refers to examples of transactions that increase/decrease financial assets/liabilities in **Annex 4**.

A RE shall provide information in both the foreign currency amount with its respective Ringgit Malaysia equivalent.

(xix) **Price Valuation and Other Changes**

Refer to the market price changes and other changes that impact the outstanding position of the financial asset or liability

- (A) “Market price changes” refer to the changes in the price (which are not a result of changes in exchange rates), and include realised and unrealised gains and/or losses during the reporting period arising from interest rate (debt securities) or and share price movements (listed companies) or other revaluations (unlisted companies).
- (B) “Other changes” refer to changes that are not caused by transactional or market price changes.
- (C) Adjustment Reason

RE shall provide the adjustment reason for valuation and other changes as follows:

**Table 1**

<b>Adjustment Reason</b>	<b>Description</b>
AD01	Price Changes
AD02	Change Of Facility Type, Same Counterparty
AD03	Change Of Currency, Same Counterparty
AD04	Reclassification of Direct Investment to Non-Direct Investment

<b>Adjustment Reason</b>	<b>Description</b>
AD05	Reclassification of Non-Direct Investment to Direct Investment
AD06	Realised / unrealised gain/loss in foreign exchange
AD07	Provision for diminution in value of investment
AD08	Revaluation/ impairment of fixed assets
AD09	Gain/Loss resulting from disposal/ written-off of asset/liabilities
AD10	Non-Active Submission-Unilateral Written-Off
AD11	Merging Operation
AD12	Corporate/Client Action
AD13	Debt written-off/Waiver of loan
AD14	Data Migration (BNM Only)
AD99	System Generated Adjustment - for previous quarter position auto adjustment (By system)

A RE shall provide information in both the foreign currency amount with its respective Ringgit Malaysia equivalent.

(vii) **Closing Position**

Refers to the market value of the financial asset or liability with the Non-resident as at end of the reporting period. Amount shall be reported in reporting currency. The formulae for calculating the closing position is as follows:

(A) Closing Position (asset) = Opening Position + Debit – Credit ± Price Changes ± ‘Other Changes

(B) Closing Position (liability) = Opening Position – Debit + Credit ± Price Changes ± Other Changes

A RE shall provide information in both the foreign currency amount with its respective Ringgit Malaysia equivalent.

(viii) **Remaining Maturity**

Refers to value of external asset and liability vis-à-vis Non-residents in all currencies based on the following remaining maturity bands:

**Table 2**

<b>Maturity Band</b>	<b>Description</b>
Overdue	

<b>Maturity Band</b>	<b>Description</b>
0 to 3m	0 to 3 months
>3m to 6m	More than 3 months up to 6 months
>6m to 9m	More than 6 months up to 9 months
>9m to 12m	More than 9 months up to 12 months
>12m to 18m	More than 12 months up to 18 months
>18m to 24m	More than 18 months up to 24 months
> 24m	More than 24 months
Unallocated	Unclassified maturity

The total amount reported for the above nine maturity bands shall tally with the closing position as at end of the reporting quarter.

- (A) Claims that cannot be classified by maturity, such as perpetual bonds, shall be reported under the category “Unallocated”.
- (B) Not required if information on issue date, disbursement date and maturity date is reported (for selected data items only) as the remaining maturity will be calculated by the system.

# APPENDICES

## APPENDIX 1 Reporting Template for EAL (Table 1 – 2)

**Table 1: Financial Assets and Liabilities with Non-Residents (End-investor Reporting)**

Assets / Liabilities	Purpose Code	Non-resident Information				ISIN Information				Original tenure (months)	Disbursement Date	Issue Date	Maturity Date	Type of Transactions (for 39900)	Currency	Opening Position		Transactions				Valuation and Other Changes		Adjustment Reason	Closing Position		Valuation Method	Investment Income (FC)	Investment Income (RM eqv.)	Remaining Maturity							
		NR Business Sector	NR Institutional Sector 1/	NR Counterparty Relationship	NR Country	Listed/Unlisted	ISIN Code/ Securities Reference No.	Issuer Country	Issuer Institutional Sector 1/							(FC)	(RM eqv.)	Credit		Debit		Price Valuation			Other Changes						(FC)	(RM eqv.)					
																		(FC)	(RM eqv.)	(FC)	(RM eqv.)	(FC)	(RM eqv.)		(FC)	(RM eqv.)					(FC)	(RM eqv.)					
<b>Direct Investment</b>																																					
Equity Capital	A/L																																				
Retained Earnings	A/L																																				
Bonds and Notes	A/L																																				
Money Market Instruments	A/L																																				
Non-Participating RPS	A/L																																				
Financial Derivatives	A/L																																				
Swaps																																					
Forwards																																					
Futures																																					
Options																																					
Other Derivatives																																					
Loans	A/L																																				
Deposits	A/L																																				
Others	A/L																																				
<b>Portfolio Investment</b>																																					
Equity Securities	Assets - Abroad																																				
	Liabilities - Abroad																																				
Bonds and Notes	Assets - Abroad																																				
	Liabilities - Abroad																																				
Money Market Instruments	Assets - Abroad																																				
	Liabilities - Abroad																																				
Non-participating RPS	Assets - Abroad																																				
	Liabilities - Local																																				
<b>Financial Derivatives</b>																																					
Swaps	A/L																																				
Forwards																																					
Futures																																					
Options																																					
Other Derivatives																																					
Employee Stock Options																																					
<b>Other Investment</b>																																					
Loans	A/L																																				
Real Estates	Assets																																				
Currency	Assets																																				
Deposits	A/L																																				
Others	A/L																																				

1/ To denote institutional sector of issuer as listed in Appendix 4.

**Table 2: Clients’ holding of portfolio investment vis-à-vis non-residents in all currencies (Custodian Reporting)**

Applicable for custodian banks who manage:  
 (1) For the resident clients, the safekeeping of the clients' foreign equity and debt securities portfolio;  
 (2) On behalf of the resident clients, have further entrusted to the non-resident custodian the safekeeping of the clients' foreign equity and debt securities portfolio; and/or  
 (3) For the non-resident clients, the safekeeping of non-resident holding of equity and debt securities portfolio issued by resident.

Portfolio Investment	Assets / Liabilities	Coverage (For reference only)		ISIN Code	Purpose Code	Resident Institutional Sector <sup>1/</sup>	NR Institutional Sector <sup>2/</sup>	NR Country <sup>3/</sup>	Original tenure (months)	Issue Date	Maturity Date	Currency	Opening Position		Transactions				Valuation and Other Changes			Closing Position		Investment Income		Remaining Maturity		
		Issuer/Issued	Reporting on behalf										Debit		Credit		Price Valuation		Other Changes		Adjustment Reason	(FC)	(RM eqv.)	(FC)	(RM eqv.)		(FC)	(RM eqv.)
													(FC)	(RM eqv.)	(FC)	(RM eqv.)	(FC)	(RM eqv.)	(FC)	(RM eqv.)								
Equity Securities	Assets - Abroad	NR & Residents / Abroad	Resident clients																									
	Liabilities - Local	Residents /In Malaysia	Non-resident clients																									
Bonds and Notes	Assets - Local	Non-residents / In Malaysia	Resident clients																									
	Assets - Abroad	NR & Residents / Abroad	Resident clients																									
	Liabilities - Local	Residents /In Malaysia	Non-resident clients																									
Money Market Instruments	Assets - Local	Non-residents / In Malaysia	Resident clients																									
	Assets - Abroad	NR & Residents / Abroad	Resident clients																									
	Liabilities - Local	Residents /In Malaysia	Non-resident clients																									
Non-participating RPS	Assets - Abroad	Abroad	Resident clients																									
	Liabilities - Local	Local	Non-resident clients																									

1/ For **assets**, refers to **resident holder** by institutional sector as in Appendix 4  
 For **liabilities**, refers to **resident issuer** by institutional sector as in Appendix 4

2/ For **assets**, refers to **non-resident issuer** by institutional sector as in Appendix 4  
 For **liabilities**, refers to **non-resident holder** by institutional sector as in Appendix 4

3/ For **assets**, refers to country of non-resident issuer.  
 For **liabilities**, refers to country of non-resident holder.

4/ To report in Ringgit Malaysia (RM) for equity and debt securities portfolio issued in Malaysia. For securities issued abroad, to report in foreign currency as well as RM equivalent.

**APPENDIX 2 List of Country and Currency Codes**

## ISO Country and Currency Codes\*

Country	Code	Currency	Code
AFGHANISTAN	AF	Afghani	AFN
ÅLAND ISLANDS	AX	Euro	EUR
ALBANIA	AL	Lek	ALL
ALGERIA	DZ	Algerian Dinar	DZD
AMERICAN SAMOA	AS	US Dollar	USD
ANDORRA	AD	Euro	EUR
ANGOLA	AO	Kwanza	AOA
ANGUILLA	AI	East Caribbean Dollar	XCD
ANTARCTICA	AQ	No universal currency	
ANTIGUA AND BARBUDA	AG	East Caribbean Dollar	XCD
ARGENTINA	AR	Argentine Peso	ARS
ARMENIA	AM	Armenian Dram	AMD
ARUBA	AW	Aruban Florin	AWG
AUSTRALIA	AU	Australian Dollar	AUD
AUSTRIA	AT	Euro	EUR
AZERBAIJAN	AZ	Azerbaijani Manat	AZN
BAHAMAS	BS	Bahamian Dollar	BSD
BAHRAIN	BH	Bahraini Dinar	BHD
BANGLADESH	BD	Taka	BDT
BARBADOS	BB	Barbados Dollar	BBD
BELARUS	BY	Belarussian Ruble	BYR
BELGIUM	BE	Euro	EUR
BELIZE	BZ	Belize Dollar	BZD
BENIN	BJ	CFA Franc BCEAO	XOF
BERMUDA	BM	Bermudian Dollar	BMD
BHUTAN	BT	Ngultrum	BTN
BHUTAN	BT	Indian Rupee	INR
BOLIVIA, PLURINATIONAL STATE OF	BO	Boliviano	BOB
BOLIVIA, PLURINATIONAL STATE OF	BO	Mvdol	BOV
BONAIRE, SINT EUSTATIUS AND SABA	BQ	US Dollar	USD
BOSNIA AND HERZEGOVINA	BA	Convertible Mark	BAM
BOTSWANA	BW	Pula	BWP
BOUVET ISLAND	BV	Norwegian Krone	NOK
BRAZIL	BR	Brazilian Real	BRL
BRITISH INDIAN OCEAN TERRITORY	IO	US Dollar	USD
BRUNEI DARUSSALAM	BN	Brunei Dollar	BND
BULGARIA	BG	Bulgarian Lev	BGN
BURKINA FASO	BF	CFA Franc BCEAO	XOF
BURUNDI	BI	Burundi Franc	BIF
CAMBODIA	KH	Riel	KHR
CAMEROON	CM	CFA Franc BEAC	XAF
CANADA	CA	Canadian Dollar	CAD
CAPE VERDE	CV	Cape Verde Escudo	CVE
CAYMAN ISLANDS	KY	Cayman Islands Dollar	KYD
CENTRAL AFRICAN REPUBLIC	CF	CFA Franc BEAC	XAF
CHAD	TD	CFA Franc BEAC	XAF
CHILE	CL	Unidades de fomento	CLF
CHILE	CL	Chilean Peso	CLP
CHINA	CN	Yuan Renminbi	CNY



Country	Code	Currency	Code
CHRISTMAS ISLAND	CX	Australian Dollar	AUD
COCOS (KEELING) ISLANDS	CC	Australian Dollar	AUD
COLOMBIA	CO	Colombian Peso	COP
COLOMBIA	CO	Unidad de Valor Real	COU
COMOROS	KM	Comoro Franc	KMF
CONGO	CG	CFA Franc BEAC	XAF
CONGO, THE DEMOCRATIC REPUBLIC OF	CD	Congolese Franc	CDF
COOK ISLANDS	CK	New Zealand Dollar	NZD
COSTA RICA	CR	Costa Rican Colon	CRC
CÔTE D'IVOIRE	CI	CFA Franc BCEAO	XOF
CROATIA	HR	Croatian Kuna	HRK
CUBA	CU	Peso Convertible	CUC
CUBA	CU	Cuban Peso	CUP
CURAÇAO	CW	Netherlands Antillean Guilder	ANG
CYPRUS	CY	Euro	EUR
CZECH REPUBLIC	CZ	Czech Koruna	CZK
DENMARK	DK	Danish Krone	DKK
DJIBOUTI	DJ	Djibouti Franc	DJF
DOMINICA	DM	East Caribbean Dollar	XCD
DOMINICAN REPUBLIC	DO	Dominican Peso	DOP
ECUADOR	EC	US Dollar	USD
EGYPT	EG	Egyptian Pound	EGP
EL SALVADOR	SV	El Salvador Colon	SVC
EL SALVADOR	SV	US Dollar	USD
EQUATORIAL GUINEA	GQ	CFA Franc BEAC	XAF
ERITREA	ER	Nakfa	ERN
ESTONIA	EE	Euro	EUR
ETHIOPIA	ET	Ethiopian Birr	ETB
FALKLAND ISLANDS (MALVINAS)	FK	Falkland Islands Pound	FKP
FAROE ISLANDS	FO	Danish Krone	DKK
FIJI	FJ	Fiji Dollar	FJD
FINLAND	FI	Euro	EUR
FRANCE	FR	Euro	EUR
FRENCH GUIANA	GF	Euro	EUR
FRENCH POLYNESIA	PF	CFP Franc	XPF
FRENCH SOUTHERN TERRITORIES	TF	Euro	EUR
GABON	GA	CFA Franc BEAC	XAF
GAMBIA	GM	Dalasi	GMD
GEORGIA	GE	Lari	GEL
GERMANY	DE	Euro	EUR
GHANA	GH	Ghana Cedi	GHS
GIBRALTAR	GI	Gibraltar Pound	GIP
GREECE	GR	Euro	EUR
GREENLAND	GL	Danish Krone	DKK
GRENADA	GD	East Caribbean Dollar	XCD
GUADELOUPE	GP	Euro	EUR
GUAM	GU	US Dollar	USD
GUATEMALA	GT	Quetzal	GTQ
GUERNSEY	GG	Pound Sterling	GBP
GUINEA	GN	Guinea Franc	GNF
GUINEA-BISSAU	GW	CFA Franc BCEAO	XOF
GUYANA	GY	Guyana Dollar	GYD
HAITI	HT	Gourde	HTG
HAITI	HT	US Dollar	USD

Country	Code	Currency	Code
HEARD ISLAND AND McDONALD ISLANDS	HM	Australian Dollar	AUD
HOLY SEE (VATICAN CITY STATE)	VA	Euro	EUR
HONDURAS	HN	Lempira	HNL
HONG KONG	HK	Hong Kong Dollar	HKD
HUNGARY	HU	Forint	HUF
ICELAND	IS	Iceland Krona	ISK
INDIA	IN	Indian Rupee	INR
INDONESIA	ID	Rupiah	IDR
IRAN, ISLAMIC REPUBLIC OF	IR	Iranian Rial	IRR
IRAQ	IQ	Iraqi Dinar	IQD
IRELAND	IE	Euro	EUR
ISLE OF MAN	IM	Pound Sterling	GBP
ISRAEL	IL	New Israeli Sheqel	ILS
ITALY	IT	Euro	EUR
JAMAICA	JM	Jamaican Dollar	JMD
JAPAN	JP	Yen	JPY
JERSEY	JE	Pound Sterling	GBP
JORDAN	JO	Jordanian Dinar	JOD
KAZAKHSTAN	KZ	Tenge	KZT
KENYA	KE	Kenyan Shilling	KES
KIRIBATI	KI	Australian Dollar	AUD
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	KP	North Korean Won	KPW
KOREA, REPUBLIC OF	KR	Won	KRW
KUWAIT	KW	Kuwaiti Dinar	KWD
KYRGYZSTAN	KG	Som	KGS
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	Kip	LAK
LATVIA	LV	Latvian Lats	LVL
LEBANON	LB	Lebanese Pound	LBP
LESOTHO	LS	Loti	LSL
LESOTHO	LS	Rand	ZAR
LIBERIA	LR	Liberian Dollar	LRD
LIBYA	LY	Libyan Dinar	LYD
LIECHTENSTEIN	LI	Swiss Franc	CHF
LITHUANIA	LT	Lithuanian Litas	LTL
LUXEMBOURG	LU	Euro	EUR
MACAO	MO	Pataca	MOP
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK	Denar	MKD
MADAGASCAR	MG	Malagasy Ariary	MGA
MALAWI	MW	Kwacha	MWK
MALAYSIA	MY	Malaysian Ringgit	MYR
MALDIVES	MV	Rufiyaa	MVR
MALI	ML	CFA Franc BCEAO	XOF
MALTA	MT	Euro	EUR
MARSHALL ISLANDS	MH	US Dollar	USD
MARTINIQUE	MQ	Euro	EUR
MAURITANIA	MR	Ouguiya	MRO
MAURITIUS	MU	Mauritius Rupee	MUR
MAYOTTE	YT	Euro	EUR
MEXICO	MX	Mexican Peso	MXN
MEXICO	MX	Mexican Unidad de Inversion (UDI)	MXV
MICRONESIA, FEDERATED STATES OF	FM	US Dollar	USD

Country	Code	Currency	Code
MOLDOVA, REPUBLIC OF	MD	Moldovan Leu	MDL
MONACO	MC	Euro	EUR
MONGOLIA	MN	Tugrik	MNT
MONTENEGRO	ME	Euro	EUR
MONTserrat	MS	East Caribbean Dollar	XCD
MOROCCO	MA	Moroccan Dirham	MAD
MOZAMBIQUE	MZ	Mozambique Metical	MZN
MYANMAR	MM	Kyat	MMK
NAMIBIA	NA	Namibia Dollar	NAD
NAMIBIA	NA	Rand	ZAR
NAURU	NR	Australian Dollar	AUD
NEPAL	NP	Nepalese Rupee	NPR
NETHERLANDS	NL	Euro	EUR
NEW CALEDONIA	NC	CFP Franc	XPF
NEW ZEALAND	NZ	New Zealand Dollar	NZD
NICARAGUA	NI	Cordoba Oro	NIO
NIGER	NE	CFA Franc BCEAO	XOF
NIGERIA	NG	Naira	NGN
NIUE	NU	New Zealand Dollar	NZD
NORFOLK ISLAND	NF	Australian Dollar	AUD
NORTHERN MARIANA ISLANDS	MP	US Dollar	USD
NORWAY	NO	Norwegian Krone	NOK
OMAN	OM	Rial Omani	OMR
PAKISTAN	PK	Pakistan Rupee	PKR
PALAU	PW	US Dollar	USD
PALESTINE, STATE OF	PS	No universal currency	
PANAMA	PA	Balboa	PAB
PANAMA	PA	US Dollar	USD
PAPUA NEW GUINEA	PG	Kina	PGK
PARAGUAY	PY	Guarani	PYG
PERU	PE	Nuevo Sol	PEN
PHILIPPINES	PH	Philippine Peso	PHP
PITCAIRN	PN	New Zealand Dollar	NZD
POLAND	PL	Zloty	PLN
PORTUGAL	PT	Euro	EUR
PUERTO RICO	PR	US Dollar	USD
QATAR	QA	Qatari Rial	QAR
RÉUNION	RE	Euro	EUR
ROMANIA	RO	New Romanian Leu	RON
RUSSIAN FEDERATION	RU	Russian Ruble	RUB
RWANDA	RW	Rwanda Franc	RWF
SAINT BARTHÉLEMY	BL	Euro	EUR
SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	SH	Saint Helena Pound	SHP
SAINT KITTS AND NEVIS	KN	East Caribbean Dollar	XCD
SAINT LUCIA	LC	East Caribbean Dollar	XCD
SAINT MARTIN (FRENCH PART)	MF	Euro	EUR
SAINT PIERRE AND MIQUELON	PM	Euro	EUR
SAINT VINCENT AND THE GRENADINES	VC	East Caribbean Dollar	XCD
SAMOA	WS	Tala	WST
SAN MARINO	SM	Euro	EUR
SAO TOME AND PRINCIPE	ST	Dobra	STD
SAUDI ARABIA	SA	Saudi Riyal	SAR
SENEGAL	SN	CFA Franc BCEAO	XOF

Country	Code	Currency	Code
SERBIA	RS	Serbian Dinar	RSD
SEYCHELLES	SC	Seychelles Rupee	SCR
SIERRA LEONE	SL	Leone	SLL
SINGAPORE	SG	Singapore Dollar	SGD
SINT MAARTEN (DUTCH PART)	SX	Netherlands Antillean Guilder	ANG
SLOVAKIA	SK	Euro	EUR
SLOVENIA	SI	Euro	EUR
SOLOMON ISLANDS	SB	Solomon Islands Dollar	SBD
SOMALIA	SO	Somali Shilling	SOS
SOUTH AFRICA	ZA	Rand	ZAR
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS	No universal currency	
SOUTH SUDAN	SS	South Sudanese Pound	SSP
SPAIN	ES	Euro	EUR
SRI LANKA	LK	Sri Lanka Rupee	LKR
SUDAN	SD	Sudanese Pound	SDG
SURINAME	SR	Surinam Dollar	SRD
SVALBARD AND JAN MAYEN	SJ	Norwegian Krone	NOK
SWAZILAND	SZ	Lilangeni	SZL
SWEDEN	SE	Swedish Krona	SEK
SWITZERLAND	CH	WIR Euro	CHE
SWITZERLAND	CH	Swiss Franc	CHF
SWITZERLAND	CH	WIR Franc	CHW
SYRIAN ARAB REPUBLIC	SY	Syrian Pound	SYP
TAIWAN, PROVINCE OF CHINA	TW	New Taiwan Dollar	TWD
TAJIKISTAN	TJ	Somoni	TJS
TANZANIA, UNITED REPUBLIC OF	TZ	Tanzanian Shilling	TZS
THAILAND	TH	Baht	THB
TIMOR-LESTE	TL	US Dollar	USD
TOGO	TG	CFA Franc BCEAO	XOF
TOKELAU	TK	New Zealand Dollar	NZD
TONGA	TO	Pa'anga	TOP
TRINIDAD AND TOBAGO	TT	Trinidad and Tobago Dollar	TTD
TUNISIA	TN	Tunisian Dinar	TND
TURKEY	TR	Turkish Lira	TRY
TURKMENISTAN	TM	Turkmenistan New Manat	TMT
TURKS AND CAICOS ISLANDS	TC	US Dollar	USD
TUVALU	TV	Australian Dollar	AUD
UGANDA	UG	Uganda Shilling	UGX
UKRAINE	UA	Hryvnia	UAH
UNITED ARAB EMIRATES	AE	UAE Dirham	AED
UNITED KINGDOM	GB	Pound Sterling	GBP
UNITED STATES	US	US Dollar	USD
UNITED STATES	US	US Dollar (Next day)	USN
UNITED STATES	US	US Dollar (Same day)	USS
UNITED STATES MINOR OUTLYING ISLANDS	UM	US Dollar	USD
URUGUAY	UY	Uruguay Peso en Unidades Indexadas (URUIURUI)	UYI
URUGUAY	UY	Peso Uruguayo	UYU
UZBEKISTAN	UZ	Uzbekistan Sum	UZS
VANUATU	VU	Vatu	VUV
VENEZUELA, BOLIVARIAN REPUBLIC OF	VE	Bolivar	VEF
VIET NAM	VN	Dong	VND



## **APPENDIX 3 List of International Organisations**

### **EU Organisations**

European Atomic Energy Community (EURATOM)  
European Coal and Steel Community (ECSC)  
European Union (EU)  
European Investment Bank (EIB)

### **Other European Organisations**

Council of Europe (CE)  
European Free Trade Association (EFTA)  
European Organization for Nuclear Research (CERN)  
European Space Agency (ESA)  
European Telecommunications Satellite Organization (EUTELSAT)  
Western European Union (WEU)

### **Intergovernmental Organisations**

Association of South East Asian Nations (ASEAN)  
Caribbean Community (CARICOM)  
Central American Common Market (CACM)  
Colombo Plan  
Economic Community of West African States (ECOWAS)  
Latin American Association of Development Financing Institutions (ALIDE)  
Latin American Economic System (SELA)  
Latin American Integration Association (LAIA)  
League of Arab States (LAS)  
North Atlantic Treaty Organization (NATO)  
Organisation for Economic Co-operation and Development (OECD)  
Organisation of American States (OAS)  
Organisation of Central American States (OCAS)  
Organisation of Eastern Caribbean States (OECS)  
Organization of African Unity (OAU)  
South Asian Association for Regional Cooperation (SAARC)  
West African Economic Community (WAEC)

### **United Nations (UN)**

#### **Various Committees, Funds and Programmes of the UN including**

United Nations Conference on Trade and Development (UNCTAD)  
United Nations Children's Fund (UNICEF)

#### **Specialised Agencies of the UN**

Food and Agriculture Organization (FAO)  
International Atomic Energy Agency (IAEA)  
International Bank for Reconstruction and Development (IBRD)  
International Civil Aviation Organization (ICAO)  
International Development Association (IDA)  
International Finance Corporation (IFC)  
International Fund for Agricultural Development (IFAD)  
International Labour Organisation (ILO)  
International Maritime Organisation (IMO)  
International Monetary Fund (IMF)  
International Telecommunications Union (ITU)  
United Nations Educational, Scientific and Cultural Organization (UNESCO)  
Universal Postal Union (UPU)  
World Health Organization (WHO)

World Intellectual Property Organization (WIPO)  
World Meteorological Organization (WMO)  
World Trade Organization (WTO)

#### **Regional Aid Banks and Funds**

African Development Bank Group  
Andean Development Corporation (ADC)  
Arab Bank for Economic Development in Africa (BADEA)  
Arab Fund for Economic and Social Development (AFESD)  
Arab Monetary Fund (AMF)  
Asian Clearing Union (ACU)  
Asian Development Bank (ADB)  
Caribbean Development Bank (CDB)  
Central African States' Development Bank (CASDB)  
Central American Bank for Economic Integration (CABEI)  
East African Development Bank (EADB)  
European Bank for Reconstruction and Development (EBRD)  
Inter-American Development Bank (IADB)  
Islamic Development Bank (IsDB)  
Latin American Reserve Fund (LARF)  
Nordic Investment Bank (NIB)  
OPEC Fund for International Development (OFID)  
West African Clearing House (WACH)  
West African Development Bank (BOAD)  
West African Monetary Union (WAMU)

#### **Commodity Organisations**

Intergovernmental Council of Copper Exporting Countries (CIPEC)  
International Cocoa Organization (ICCO)  
International Coffee Organization (ICO)  
International Cotton Advisory Committee (ICAC)  
International Jute Organization (IJO)  
International Lead and Zinc Study Group (ILZSG)  
International Natural Rubber Organization (INRO)  
International Olive Oil Council (IOOC)  
International Rubber Study Group (IRSG)  
International Sugar Organization (ISO)  
International Tin Council (ITC)  
International Wheat Council (IWC)  
Latin American Energy Organization (OLADE)  
Organization of Arab Petroleum Exporting Countries (OAPEC)  
Organisation of the Petroleum Exporting Countries (OPEC)

#### **Others**

International Red Cross (IRC)  
World Council of Churches (WCC)  
International Maritime Satellite Organization (INMARSAT)

## APPENDIX 4 List of Institutional Sector

No.	Description	Code	Definition
1	Central Bank	CB	The financial institution (or institutions) that exercises control over key aspects of the financial system. It carries out such activities as issuing currency, managing international reserves, transacting with the IMF, and providing credit to deposit-taking corporations.
2	Monetary Authority	MA	Monetary authorities encompass the central bank (which subsumes other institutional units included in the central bank subsector, such as the currency board) and certain operations usually attributed to the central bank but sometimes carried out by other government institutions or commercial banks, such as government-owned commercial banks. Such operations include the issuance of currency; maintenance and management of reserve assets, including those resulting from transactions with the IMF; and operation of exchange stabilization funds. In economies in which extensive reserve assets are held outside of the central bank, supplementary information should be provided on the institutional sector of holdings of those reserve assets.
3	General Government	GV	Government units are unique kinds of legal entities established by political processes and have legislative, judicial, or executive authority over other institutional units within a given area
4	Deposit Taking Corporations except Central Bank	DT	Deposit-taking corporations, except the central bank have financial intermediation as their principal activity. To this end, they have liabilities in the form of deposits or financial instruments (such as short-term certificates of deposit) that are close substitutes for deposits. The following financial intermediaries are classified in this subsector: (a) commercial banks, “universal” banks, and “all purpose” banks; (b) savings banks (including trustee savings banks and savings and loan associations); (c) post office giro institutions, post banks, and giro banks; (d) rural credit banks and agricultural credit banks; (e) cooperative credit banks and credit unions; (f) traveler’s check companies that mainly engage in financial activities; and (g) specialized banks or other financial institutions if they take deposits or issue close substitutes for deposits.
5.1	Other Sectors		
5.1.1	Other Financial Corporations	FC	
5.1.1.1	Money Market Funds (MMFs)	MM	Collective investment schemes that raise funds by issuing shares or units to the public. The proceeds are invested primarily in money market instruments, MMF shares and units, transferable debt instruments with a residual maturity of less than one year, bank deposits, and instruments that pursue a rate of return that approaches the interest rates of money market instruments.



No.	Description	Code	Definition
5.1.1.2	Non-MMF Investment Funds	NM	Collective investment schemes that raise funds by issuing shares or units to the public. The proceeds are invested predominantly in long-term financial assets and nonfinancial assets (usually real estate).
5.1.1.3	Other Financial Intermediaries except ICPFs	FI	<p>Other financial intermediaries, except ICPFs, consist of financial corporations and quasi-corporations that are engaged in providing financial services by incurring liabilities, in forms other than currency, deposits, or close substitutes for deposits, on their own account for the purpose of acquiring financial assets by engaging in financial transactions on the market, and that are not included in another subsector. The following financial intermediaries are classified in this subsector:</p> <ul style="list-style-type: none"> <li>(a) financial corporations engaged in the securitization of assets;</li> <li>(b) underwriters, and securities and derivative dealers (on own account);</li> <li>(c) financial corporations engaged in lending, including financial leasing, as well as personal or commercial finance;</li> <li>(d) central clearing counterparties, which provide clearing and settlement of market transactions in securities and derivatives. Clearing refers to the process of offsetting obligations and entitlements vis-à-vis counterparties to transactions so that settlement—which involves the actual exchange of securities, derivatives, and funds—can occur more efficiently on a net basis. The central clearing counterparties involve themselves in the transaction and mitigate counterparty risk;</li> <li>(e) specialized financial corporations that assist other corporations in raising funds in equity and debt markets and provide strategic advisory services for mergers, acquisitions, and other types of financial transactions. (These corporations are sometimes called “investment banks.”) In addition to assisting with the raising of funds for their corporate clients, such corporations invest their own funds, including in private equity, in hedge funds dedicated to venture capital, and in collateralized lending. However, if such corporations take deposits or close substitutes for deposits, they are classified as deposit-taking corporations; and</li> <li>(f) any other specialized financial corporations that provide short-term financing for corporate mergers and takeovers; export and import finance; factoring companies; and venture capital and development capital firms.</li> </ul>
5.1.1.4	Financial Auxiliaries	FA	<p>All financial corporations that are principally engaged in activities associated with transactions in financial assets and liabilities or with providing the regulatory context for these transactions but in circumstances that do not involve the auxiliary taking ownership of the financial assets and liabilities being transacted.</p> <p>The following financial corporations are classified in the financial auxiliaries subsector:</p> <ul style="list-style-type: none"> <li>(a) insurance brokers, salvage administrators, and insurance and pension consultants;</li> <li>(b) loan brokers, securities brokers that arrange trades between security buyers and sellers but that do not purchase and hold securities on their own account, investment advisers,</li> </ul>

No.	Description	Code	Definition
			<p>and so on (securities dealers that trade in securities on their own account are other financial intermediaries);                      (c) flotation corporations that manage the issue of securities;                      (d) corporations whose principal function is to guarantee, by endorsement, bills and similar instruments;                      (e) corporations that arrange derivative and hedging instruments, such as swaps, options, and futures (without issuing them);                      (f) stock exchanges, insurance exchanges, and commodity and derivative exchanges;                      (g) other corporations providing infrastructure for financial markets, such as securities depository companies, custodians, clearing offices, and nominee companies;                      (h) fund managers of pension funds, mutual funds, and so on (but not the funds they manage);                      (i) nonprofit institutions recognized as independent legal entities serving financial corporations, but that are not themselves providing financial services, for example, bankers' associations;                      (j) holding companies that exercise some aspects of managerial control over their subsidiaries (i.e. head office that exercises some aspects of managerial control over its subsidiaries. The head office sometimes may have noticeably fewer employees, and at a more senior level, than its subsidiaries, but it is actively engaged in production);                      (k) foreign exchange bureaus and money transfer operators;                      (l) resident offices of foreign banks that do not accept deposits or extend credit on their own account;                      (m) corporations primarily involved in operation of electronic payment mechanisms that do not incur liabilities against the instruments (if they do incur liabilities against the instruments, then they are other financial intermediaries except ICPFs);                      and                      (n) central supervisory authorities of financial intermediaries and financial markets when they are separate institutional units.</p>
5.1.1.5	Captive Financial Institutions and Money Lender	CI	<p>Institutional units providing financial services other than insurance, where most of either their assets or liabilities are not transacted on open financial markets.                      The following financial corporations are classified in this subsector:                      (a) institutional units with the function of simply holding assets, such as trusts, estates, agencies accounts, and some "brassplate" companies;                      (b) institutional units that provide financial services exclusively with own funds, or funds provided by a sponsor to a range of clients and incur the financial risk of the debtor defaulting. Examples are moneylenders and corporations engaged in lending (e.g., student loans, import and export loans) from funds received from a sponsor such as a government unit or nonprofit institution;                      (c) pawnshops that predominantly engage in lending;                      (d) financial corporations, such as SPEs, that raise funds in open markets to be used by affiliated corporations;                      (e) conduits, intragroup financiers, and treasury functions when these functions are undertaken by a separate</p>

No.	Description	Code	Definition
			institutional unit; and (f) holding companies. This class includes the activities of holding companies, i.e. units that hold the assets (owning controlling-levels of equity) of a group of subsidiary corporations and whose principal activity is owning the group. The holding companies in this class do not provide any other service to the businesses in which the equity is held, i.e. they do not administer or manage other units.
5.1.1.6	Insurance Corporations	IC	Incorporated, mutual, and other entities whose principal function is to provide life, accident, health, fire, or other forms of insurance to individual institutional units or groups of units or reinsurance services to other insurance corporations.
5.1.1.7	Pension Funds	PF	Members of households participate in a social insurance scheme that will provide income in retirement (and often benefits for death or disability). Consists of only those social insurance pension funds that are institutional units separate from the units that create them.
5.1.2	Nonfinancial Corporations, Households, and NPISHs	NC	
5.1.2.1	Nonfinancial Corporations	NF	Corporations whose principal activity is the production of market goods or nonfinancial services.
5.1.2.2	Households	HH	A group of persons who share the same living accommodation, who pool some or all of their income and wealth, and who consume certain types of goods and services collectively, mainly housing and food.
5.1.2.3	NPISHs	NP	Entities mainly engaged in providing goods and services to households or the community at large free of charge or at prices that are not economically significant (and thus are classified as nonmarket producers), except those that are controlled and mainly financed by government units.
6	International Organizations (Applicable for NR Institutional Sector only)	IO	Entities established by formal political agreements between their members that have the status of international treaties; their existence is recognized by law in their member countries.

**APPENDIX 5 Relationship Code**

<b>Code</b>	<b>Short Description</b>	<b>Long Description</b>
PR	Parent	A company that owns or/and controls a subsidiary by acquiring more than 50% of the ordinary shares in the subsidiary.
HO	Head Office	Constitute the direct investor of the enterprise and viewed as having a financial investment in the local enterprise(s).
DI	Direct Investor	Individuals; incorporated or unincorporated private or public enterprises; associated groups of individuals or enterprises; governments or government agencies; or estates, trusts, or other organizations that own 10 percent or more of the ordinary shares or voting power (for an incorporated enterprise) or the equivalent (for an unincorporated enterprise) in direct investment enterprises in economies other than those in which the direct investors reside.
SB	Subsidiary	A company whose ordinary shares are more than 50% owned by another company (which usually referred to as the parent company).
BR	Branch	A company which is wholly or jointly owned by unincorporated company either directly or indirectly.
AS	Associate	A company in which a direct investor or a subsidiary owns 10% to 50% of the ordinary shares and have a direct investment interest in the company.
AF	Affiliate	Companies which share the same Parent Company or individual owner with a separate incorporated business.
NR	Not Related	No relationship between resident reporting entity and Non-resident counterparty.

**APPENDIX 6 Coverage and Classification of External Assets and Liabilities Items**

No.	Category and Items	Coverage
1	<p><b>Direct Investment</b></p> <p>(a) Equity capital</p> <p>(b) Retained earnings</p> <p>(c) Financial derivatives</p>	<ul style="list-style-type: none"> <li>• Comprises equity in foreign owned branches, subsidiaries and associates (except non-participating preferred shares that are treated as debt securities and included under <i>Direct Investment – other capital</i>), and other capital contributions;</li> <li>• Generally owning 10% or more of the equity capital or voting power, and with effective voice in management of the enterprise;</li> <li>• For advance of working capital or placements with branches which requires the payment of principal and/or interest by the branch at some point(s) in the future, the obligation is part of <i>Direct Investment – other capital</i>, and thus, not to be reported under equity capital.</li> <li>• Consists of direct investor's share of accumulated profit/loss that has not been paid to shareholders as dividends but instead reinvested in the enterprise. In general, the direct investor's share of the retained earnings is proportionate to the direct investor's share of the equity capital of the enterprise. (refer to illustration in <b>Annex 6</b>)</li> <li>• Covers financial derivative transactions between direct investors and direct investment enterprises unless the transactions are part of the usual banking transactions.</li> <li>• Credit derivatives, such as credit default swaps and total return swaps, shall only be reported if they belong to the trading book of a protection buying reporting bank. Credit derivatives which belong to the banking book shall be reported as "risk transfers" by the protection buyer and as "guarantees" by the protection seller.</li> <li>• Refers to financial instruments that are linked to either specific financial instruments or indicators or to particular commodities and through which specific financial risks (e.g. interest rate risk, foreign exchange risk, credit risk, etc) can, in their right, be traded in financial markets. This may involve the following: <ul style="list-style-type: none"> <li>i. Future delivery, receipts or exchange of financial items such as cash or another derivative instrument; or</li> <li>ii. Future exchange of real assets for financial items where the contract may be tradable and have market value.</li> </ul> </li> <li>• Covers forward contracts, options (on currencies, interest rates, commodities, indices, etc) traded financial futures, warrants, and arrangements such as currency and interest rate swaps. "Spot deals" are not to be treated as financial derivatives.</li> <li>• Also includes provisional allotment for Rights (PALS).</li> </ul>

No.	Category and Items	Coverage
		<ul style="list-style-type: none"> <li>• Shall be recorded based on net worth of the instrument (record gain as asset and loss as liability) and categorised as follows:               <ol style="list-style-type: none"> <li>i. Swaps                   <ul style="list-style-type: none"> <li>- Refers to a contractual agreement involving two parties agreeing to exchange, over time and according to predetermined rules, streams of payment on the same amount of indebtedness.</li> </ul> </li> <li>ii. Forwards                   <ul style="list-style-type: none"> <li>- Refers to agreement whereby the counterparties agree to exchange, on a specified date, a specified quantity of an underlying item (real or financial) at an agreed-upon contract price (the strike price).</li> </ul> </li> <li>iii. Futures                   <ul style="list-style-type: none"> <li>- Refers to a contractual agreement between a buyer and seller to take/deliver a standard quantity and quality of an underlying instrument or commodity at an agreed price on a specified date.</li> </ul> </li> <li>iv. Options                   <ul style="list-style-type: none"> <li>- Refers to a contract, which gives the holder the right, without obligation, to purchase or sell certain quantity of an underlying asset at a stipulated price on or before a specified date.</li> </ul> </li> </ol> </li> <li>• For the reporting of financial derivative transactions and positions, a RE shall:               <ol style="list-style-type: none"> <li>i. Recognise the exchange of claims and obligations at the inception of a derivative contract as a true financial transaction creating asset and liability positions that normally have, at inception, zero value if the instrument is a forward and value equal to the premium if the instrument is an option;</li> <li>ii. Treat any changes in the values of derivatives as holding gains or losses;</li> <li>iii. Record secondary market transactions in marketable derivatives, such as options, as financial transactions;</li> <li>iv. Record any payments made at settlements as transactions in financial derivative assets or liabilities; and</li> <li>v. Record outstanding values of financial derivatives at market prices i.e. net worth of the contract. (If market price data are unavailable, other fair value methods, such as option models or discounted present values, may be used to value the derivatives.)</li> </ol> <p style="margin-left: 40px;">Refer to <b>Annex 3</b> for more information on how derivatives shall be reported.</p> <p><b>Note:</b> A fixed price contract for goods and services is <b>not</b> a financial derivative unless the contract is standardised so that the market risk therein can be traded in financial markets in its own right. Thus, if an importer or exporter engages in a derivative transaction with a bank for hedging purposes, this shall be treated as a transaction in financial derivatives. Given this, the contract to buy or sell goods/services between an exporter and an</p> </li> </ul>



No.	Category and Items	Coverage
	(ii) Money market instruments	<ul style="list-style-type: none"> <li>– Convertible unsecured loan stock (CULS);</li> <li>– Irredeemable convertible unsecured loan stock (ICULS);</li> <li>– Asset-backed securities such as mortgage backed bonds, collateralised mortgage obligations and receivable securitisation;</li> <li>– Index-linked securities (e.g. property index certificate);</li> <li>– Floating rate notes (FRN) such as perpetual notes (PRN), variable rate notes (VRN), structures FRN, reverse FRN, etc.;</li> <li>– Euro medium-term notes;</li> <li>– Schuldscheine (German) notes;</li> <li>– Bonds with optional maturity dates, the latest of which is more than one year after issue;</li> <li>– Debentures;</li> <li>– Negotiable certificate of deposits with contractual maturity of more than one year;</li> <li>– Malaysian Government Securities;</li> <li>– Foreign Government Securities;</li> <li>– Bearer depository receipts denoting ownership of debt securities issued by Non-residents;</li> <li>– Long-term debt securities that have been sold under repurchase agreements;</li> <li>– Long-term debt securities that have been lent under a securities lending arrangement; and</li> <li>– Other long-term debt securities including Islamic debt securities.</li> </ul> <ul style="list-style-type: none"> <li>• Exclude the following: <ul style="list-style-type: none"> <li>– Long-term debt securities that have been lent under a securities lending arrangement;</li> <li>– Derivative instruments;</li> <li>– Loans;</li> <li>– Trade credit and accounts receivable;</li> <li>– Debt securities that have been bought under repurchase agreements; and</li> <li>– Debt securities that have been acquired under a securities lending arrangement.</li> </ul> </li> <li>• Refers to instruments with original tenure of less than or equal to one year and give the holder the unconditional right to receive a stated, fixed sum of money on a specified date, and are traded at a discount in organized markets.</li> <li>• Include the following: <ul style="list-style-type: none"> <li>– Money market instruments with an original term to maturity of one year or less, such as treasury bills/notes;</li> <li>– Bankers' acceptances;</li> <li>– BNM bills;</li> <li>– Commercial and financial papers;</li> <li>– Negotiable certificate of deposits with original contractual maturity of one year or less;</li> </ul> </li> </ul>



No.	Category and Items	Coverage
	(iii) Non-participating RPS	<ul style="list-style-type: none"> <li>- Short-term notes issued under issuance facilities and revolving underwriting facilities are included even though the underlying facility (the contingency) may be more than one year because the notes themselves are of a short-term nature;</li> <li>- Debt securities that have been sold under repurchase agreements; and</li> <li>- Debt securities that have been lent under a securities lending arrangement.</li> </ul> <ul style="list-style-type: none"> <li>• Exclude the following: <ul style="list-style-type: none"> <li>- Debt securities that have been bought under repurchase agreements;</li> <li>- Debt securities that have been acquired under a securities lending arrangement;</li> <li>- Derivative instruments;</li> <li>- Loans; and</li> <li>- Trade credit and accounts receivable.</li> </ul> </li> <li>• Refers to preference shares, which entitle the holder to a fixed rate of dividend but do not provide for participation in the distribution of the residual value upon dissolution of an incorporated enterprise. To be classified as a long-term facility.</li> </ul>
3	<b>Financial Derivatives</b>	<ul style="list-style-type: none"> <li>• Generally give the holder the qualified right to receive an economic benefit in the form of cash, a primary financial instrument, etc. at a future date.</li> <li>• Covers financial derivative transactions between direct investors and direct investment enterprises unless the transactions are part of the usual banking transactions.</li> <li>• Credit derivatives, such as credit default swaps and total return swaps, shall only be reported if they belong to the trading book of a protection buying reporting bank. Credit derivatives which belong to the banking book shall be reported as “risk transfers” by the protection buyer and as “guarantees” by the protection seller.</li> <li>• Refers to financial instruments that are linked to either specific financial instruments or indicators or to particular commodities and through which specific financial risks (e.g. interest rate risk, foreign exchange risk, credit risk, etc) can, in their right, be traded in financial markets. This may involve the following: <ol style="list-style-type: none"> <li>i. Future delivery, receipts or exchange of financial items such as cash or another derivative instrument; or</li> <li>ii. Future exchange of real assets for financial items where the contract may be tradable and have market value.</li> </ol> </li> <li>• Covers forward contracts, options (on currencies, interest rates, commodities, indices, etc) traded financial futures, warrants, and arrangements such as currency and interest rate swaps. “Spot deals”</li> </ul>

No.	Category and Items	Coverage
		<p>are not to be treated as financial derivatives.</p> <ul style="list-style-type: none"> <li>• Also includes provisional allotment for Rights (PALS).</li> <li>• Shall be recorded based on net worth of the instrument (record gain as asset and loss as liability) and categorised as follows:             <ol style="list-style-type: none"> <li>i. Swaps                 <ul style="list-style-type: none"> <li>- Refers to a contractual agreement involving two parties agreeing to exchange, over time and according to predetermined rules, streams of payment on the same amount of indebtedness.</li> </ul> </li> <li>ii. Forwards                 <ul style="list-style-type: none"> <li>- Refers to agreement whereby the counterparties agree to exchange, on a specified date, a specified quantity of an underlying item (real or financial) at an agreed-upon contract price (the strike price).</li> </ul> </li> <li>iii. Futures                 <ul style="list-style-type: none"> <li>- Refers to a contractual agreement between a buyer and seller to take/deliver a standard quantity and quality of an underlying instrument or commodity at an agreed price on a specified date.</li> </ul> </li> <li>iv. Options                 <ul style="list-style-type: none"> <li>- Refers to a contract, which gives the holder the right, without obligation, to purchase or sell certain quantity of an underlying asset at a stipulated price on or before a specified date.</li> </ul> </li> <li>v. Employee Stock Options                 <ul style="list-style-type: none"> <li>- Refers to an option to buy the equity of a company usually offered to employees of the company as a form of remuneration.</li> <li>- If a stock option granted to employees can be traded on financial markets without restriction, it is classified as financial derivatives.</li> <li>- ESOs are recognized in the accounts when granted, with the value spread over period between grant and vesting dates as compensation of employees.</li> </ul> </li> </ol> </li> <li>• For the reporting of financial derivative transactions and positions, a RE shall:             <ol style="list-style-type: none"> <li>i. Recognise the exchange of claims and obligations at the inception of a derivative contract as a true financial transaction creating asset and liability positions that normally have, at inception, zero value if the instrument is a forward and value equal to the premium if the instrument is an option;</li> <li>ii. Treat any changes in the values of derivatives as holding gains or losses;</li> <li>iii. Record secondary market transactions in marketable derivatives, such as options, as financial transactions;</li> <li>iv. Record any payments made at settlements as transactions in financial derivative assets or liabilities; and</li> <li>v. Record outstanding values of financial derivatives at market prices i.e. net worth of the contract. (If market price data are unavailable, other fair value methods, such as option models or</li> </ol> </li> </ul>

No.	Category and Items	Coverage
		<p>discounted present values, may be used to value the derivatives.)</p> <p>Refer to <b>Annex 3</b> for more information on how derivatives shall be reported.</p> <p><b>Note:</b> A fixed price contract for goods and services is <b>not</b> a financial derivative unless the contract is standardised so that the market risk therein can be traded in financial markets in its own right. Thus, if an importer or exporter engages in a derivative transaction with a bank for hedging purposes, this shall be treated as a transaction in financial derivatives. Given this, the contract to buy or sell goods/services between an exporter and an importer is not a financial derivative.</p>
4	<p><b>Others</b></p> <p>(a) Loans</p> <p>(b) Real Estate</p> <p>(c) Currency</p> <p>(d) Deposits</p>	<ul style="list-style-type: none"> <li>• Refer to long-term and short-term loans which included loans to finance trade, other loans and advances (including mortgages), use of Fund credit and loans from the Fund, etc., financial leases and repurchase agreements (Repos) (even though from legal viewpoint, they may not be considered loans). Also covers overdraft and revolving credit facilities.</li> <li>• Repurchase agreement refers to funds accepted which are collateralised by debt securities pledged to another institution on terms that the funds would be repaid with interest on the agreed maturity date, in exchange for the return of the debt securities pledged. <ul style="list-style-type: none"> <li>– There is no transaction in securities, since the security provider should keep the securities on its balance sheet; the receiver of the securities should not include them on their balance sheet.</li> </ul> </li> <li>• Private non-business real estate investment (e.g. holiday house, cottage, condominium and other dwellings that the owner uses for recreational use or leased to others. Also include the acquisition of land and/or building).</li> <li>• Consists of notes and coin that are in circulation and commonly used to make payments (exclude commemorative coins and uncirculated banknotes)</li> <li>• Comprise those transferable and other deposits. Transferable deposits consist of deposits that are exchangeable on demand at par without restrictions or penalty, freely transferable by cheque or giro order, and otherwise commonly used to make payments. Other deposits include all claims reflecting evidence of deposit other than transferable deposits.</li> <li>• Includes current accounts, saving accounts, investment accounts and other time deposits. Also covers inter-bank placements/borrowings and Nostro account balances held with foreign banking institutions</li> </ul>

No.	Category and Items	Coverage
	(e) Others	<ul style="list-style-type: none"> <li>• For reporting purposes, deposits should be clearly identified and classified as follow:               <ul style="list-style-type: none"> <li>i. Financial Assets:                   <ul style="list-style-type: none"> <li>- Deposits placed/accepted with/from FIs (purpose code 39210)</li> <li>- Nostro/Vostro balances/overdrawn with the correspondence bank abroad (purpose code 39260)</li> <li>- Interbank borrowings/lending from/with FIs (purpose code 39270)</li> </ul> </li> <li>ii. Financial Liabilities                   <ul style="list-style-type: none"> <li>- Deposits placed/accepted with/from FIs (purpose code 39210)</li> <li>- Deposits accepted from Non-FIs (purpose code 39230)</li> <li>- Nostro/Vostro balances/overdrawn with the correspondence bank abroad (purpose code 39260)</li> <li>- Interbank borrowings/lending from/with FIs (purpose code 39270)</li> </ul> </li> </ul> <p>(refer to illustration in <b>Annex 7</b>).</p> </li> <li>• Covers any items other than loans and currency and deposits such as capital subscription to international non-monetary organizations and miscellaneous account receivables and payables.</li> <li>• Include liabilities of pension funds and life insurance companies to their Non-resident participants and holders, claims on non-life companies, arrears and miscellaneous account receivables and payables, such as in respect of taxes, dividends declared payable but not yet paid, purchases and sales of securities, and wages and salaries.</li> </ul>

## APPENDIX 7 Purpose Codes – Financial Institutions Exposure with Non-Residents

<b>Financial Assets</b>		
<b>Direct Investment</b>	<b>Purpose Code</b>	<b>Description</b>
Equity Capital	35100	Equity Investment
	35300	Head office account in branches
	35400	Capital expenditures in special enterprises/projects by agreement and no entity is created (upon consultation with BNM)
Retained Earnings	14130	Retained Earnings
	14140	Investment income attributable to non-resident holders in insurance, pension schemes and standardized guarantees
Bonds and Notes	36230	Issued by Non-resident in international capital market
	36240	Issued by Non-resident in domestic capital market
Money Market Instruments	36330	Issued by Non-resident in international capital market
	36340	Issued by Non-resident in domestic capital market
Non-Participating RPS	31310	Non-Participating RPS
Real Estates	39121	Purchase/Sale of real estates abroad (Commercial)
	39122	Purchase/Sale of real estates abroad (Residential)
Swaps	37100	Swaps
Forwards	37200	Forwards
Futures	37300	Futures
Options	37400	Options
Other Derivatives	37900	Others
Loan	31110	Term Loans - Long
	31120	Term Loans - Short
	31410	Financial Lease - Long Term Loans
	31510	Revolving Credit/Overdraft - Short Term Loans
	31910	Others - Long Term Loans
	31920	Others - Short Term Loans
Suppliers Credit	31210	Suppliers Credit - Long Term
	31220	Suppliers Credit - Short Term
	31230	Trade Advances
Deposits	39210	Deposits placed/accepted with/from FIs
	39260	Nostro/vostro balances/overdrawn with the correspondence bank abroad
	39270	Interbank borrowings/lending from/with FIs
Insurance, Pension and Standardised Guarantee Schemes	38110	Reserves relating to Premiums (Premium Liabilities)
	38120	Reserves relating to claims (Claims Liabilities)
	38210	Actuarial reserves
	38220	Reserves relating to Premiums (Premium Liabilities)
	38230	Reserves relating to claims (Claims Liabilities)
	38310	Pension entitlements
	38320	Claims of pension funds on pension managers
	38330	Entitlements to nonpension benefits
38340	Provisions for calls under standardised guarantees	
Others	39900	Others
<b>Portfolio Investment</b>	<b>Purpose Code</b>	<b>Description</b>

<b>Financial Assets</b>		
Equity Securities	36130	Issued by Non-residents in international capital market
	36140	Issued by Non-residents in domestic capital market
	36120	Issued by residents in international capital market
Bonds and Notes	36230	Issued by Non-resident in international capital market
	36240	Issued by Non-resident in domestic capital market
	36220	Issued by residents in international capital market
	36420	Purchase/Sales of Foreign Government Securities
Money Market Instruments	36330	Issued by Non-resident in international capital market
	36340	Issued by Non-resident in domestic capital market
	36320	Issued by residents in international capital market
Non-Participating RPS	31310	Non-Participating RPS
<b>Financial Derivatives</b>		
<b>Financial Derivatives</b>	<b>Purpose Code</b>	<b>Description</b>
Swaps	37100	Swaps
Forwards	37200	Forwards
Futures	37300	Futures
Options	37400	Options
Others	37900	Others
Employee Stock Options	33000	Employee Stock Options
<b>Other Investment</b>		
<b>Other Investment</b>	<b>Purpose Code</b>	<b>Description</b>
Currency	39300	Currency
Loans	31110	Term Loans - Long
	31120	Term Loans - Short
	31410	Financial Lease - Long Term Loans
	31510	Revolving Credit/Overdraft - Short Term Loans
	31910	Others - Long Term Loans
	31920	Others - Short Term Loans
Suppliers Credit	31210	Suppliers Credit - Long Term
	31220	Suppliers Credit - Short Term
	31230	Trade Advances
Deposits	39210	Deposits placed/accepted with/from FIs
	39260	Nostro/vostro balances/overdrawn with the correspondence bank abroad
	39270	Interbank borrowings/lending from/with FIs
Insurance, Pension and Standardised Guarantee Schemes	38110	Reserves relating to Premiums (Premium Liabilities)
	38120	Reserves relating to claims (Claims Liabilities)
	38210	Actuarial reserves
	38220	Reserves relating to Premiums (Premium Liabilities)
	38230	Reserves relating to claims (Claims Liabilities)
	38310	Pension entitlements
	38320	Claims of pension funds on pension managers
	38330	Entitlements to nonpension benefits
38340	Provisions for calls under standardised guarantees	
Others	39900	Others

<b>Financial Liabilities</b>		
<b>Direct Investment</b>	<b>Purpose Code</b>	<b>Description</b>
Equity Capital	35100	Equity Investment
	35300	Head office account in branches
	35400	Capital expenditures in special enterprises/projects by agreement and no entity is created (upon consultation with BNM)
Retained Earnings	14130	Retained Earnings
	14140	Investment income attributable to non-resident holders in insurance, pension schemes and standardized guarantees
Bonds and Notes	36220	Issued by residents in international capital market
Money Market Instruments	36320	Issued by residents in international capital market
Non-Participating RPS	31310	Non-Participating RPS
Swaps	37100	Swaps
Forwards	37200	Forwards
Futures	37300	Futures
Options	37400	Options
Other Financial Derivatives	37900	Other Derivatives
Loan	31110	Long-term term loans
	31120	Short-term term loans
	31410	Financial lease
	31510	Revolving credit/overdraft
	31910	Other long-term loans
	31920	Other short-term loans
Suppliers Credit	31210	Suppliers Credit - Long Term
	31220	Suppliers Credit - Short Term
	31230	Trade Advances
Deposits	39210	Deposits placed/accepted with/from FIs
	39230	Deposits accepted from non-FIs
	39260	Nostro/vostro balances/overdrawn with the correspondence bank abroad
	39270	Interbank borrowings/lending from/with FIs
Insurance, Pension and Standardised Guarantee Schemes	38110	Reserves relating to Premiums (Premium Liabilities)
	38120	Reserves relating to claims (Claims Liabilities)
	38210	Actuarial reserves
	38220	Reserves relating to Premiums (Premium Liabilities)
	38230	Reserves relating to claims (Claims Liabilities)
	38310	Pension entitlements
	38320	Claims of pension funds on pension managers
	38330	Entitlements to nonpension benefits
38340	Provisions for calls under standardised guarantees	
Others	39900	Others
<b>Portfolio Investment</b>		
<b>Equity Securities</b>	<b>Purpose Code</b>	<b>Description</b>
Equity Securities	36120	Issued by residents in international capital market
Bonds and Notes	36220	Issued by residents in international capital market
Money Markey Instruments	36320	Issued by residents in international capital market
Non-Participating RPS	31310	Non-Participating RPS

<b>Financial Liabilities</b>		
<b>Financial Derivatives</b>	<b>Purpose Code</b>	<b>Description</b>
Swaps	37100	Swaps
Forwards	37200	Forwards
Futures	37300	Futures
Options	37400	Options
Other Financial Derivatives	37900	Other Derivatives
Employee Stock Options	33000	Employee Stock Options
<b>Other Investment</b>		
<b>Other Investment</b>	<b>Purpose Code</b>	<b>Description</b>
Loan	31110	Term Loans - Long
	31120	Term Loans - Short
	31410	Financial Lease - Long Term Loans
	31510	Revolving Credit/Overdraft - Short Term Loans
	31910	Others - Long Term Loans
	31920	Others - Short Term Loans
Suppliers Credit	31210	Suppliers Credit - Long Term
	31220	Suppliers Credit - Short Term
	31230	Trade Advances
Deposits	39210	Deposits placed/accepted with/from FIs
	39230	Deposits accepted from non-FIs
	39260	Nostro/vostro balances/overdrawn with the correspondence bank abroad
	39270	Interbank borrowings/lending from/with FIs
Insurance, Pension and Standardised Guarantee Schemes	38110	Reserves relating to Premiums (Premium Liabilities)
	38120	Reserves relating to claims (Claims Liabilities)
	38210	Actuarial reserves
	38220	Reserves relating to Premiums (Premium Liabilities)
	38230	Reserves relating to claims (Claims Liabilities)
	38310	Pension entitlements
	38320	Claims of pension funds on pension managers
	38330	Entitlements to nonpension benefits
38340	Provisions for calls under standardised guarantees	
Others	39900	Others



**APPENDIX 8 Purpose Code – Custodian Reporting – Portfolio Investment**

<b>Assets</b>		
<b>Portfolio Investment</b>	<b>Purpose Code</b>	<b>Description</b>
Equity Securities	36130	Issued by Non-residents in international capital market
	36140	Issued by Non-residents in domestic capital market
	36120	Issued by residents in international capital market
Bonds and Notes	36230	Issued by Non-resident in international capital market
	36240	Issued by Non-resident in domestic capital market
	36220	Issued by residents in international capital market
	36420	Purchase/Sale of Foreign Government Securities
Money Markey Instruments	36330	Issued by Non-resident in international capital market
	36340	Issued by Non-resident in domestic capital market
	36320	Issued by residents in international capital market
Non-Participating RPS	31310	Non-Participating RPS

<b>Liabilities</b>		
<b>Portfolio Investment</b>	<b>Purpose Code</b>	<b>Description</b>
Equity Securities	36110	Issued by residents in domestic capital market
	36120	Issued by residents in international capital market
Bonds and Notes	36210	Issued by residents in domestic capital market
	36220	Issued by residents in international capital market
	36410	Purchase/Sale of Malaysian Government Securities
Money Markey Instruments	36310	Issued by residents in domestic capital market
	36320	Issued by residents in international capital market
Non-Participating RPS	31310	Non-Participating RPS

**APPENDIX 9 Business Activity for Non-Resident**

<b>Code</b>	<b>Business Sector</b>	<b>Example</b>
A	Agriculture, Forestry and Fishing	<ol style="list-style-type: none"> <li>1) Crops and animal production, hunting and related service activities;</li> <li>2) Forestry and logging; and</li> <li>3) Fishing and aquaculture.</li> </ol>
B	Mining and Quarrying	<ol style="list-style-type: none"> <li>1) Mining of coal and lignite;</li> <li>2) Extraction of crude petroleum and natural gas;</li> <li>3) Mining of metal ores;</li> <li>4) Other mining and quarrying; and</li> <li>5) Mining support service activities.</li> </ol>
C	Manufacturing	<ol style="list-style-type: none"> <li>1) Manufacture of food products;</li> <li>2) Manufacture of beverages;</li> <li>3) Manufacture of tobacco products;</li> <li>4) Manufacture of textiles;</li> <li>5) Manufacture of wearing apparel;</li> <li>6) Manufacture of leather and related products;</li> <li>7) Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials;</li> <li>8) Manufacture of paper and paper products;</li> <li>9) Printing and reproduction of recorded media;</li> <li>10) Manufacture of coke and refined petroleum products;</li> <li>11) Manufacture of chemicals and chemical products;</li> <li>12) Manufacture of basic pharmaceutical product and pharmaceutical preparations;</li> <li>13) Manufacture of rubber and plastics products;</li> <li>14) Manufacture of other non-metallic mineral products;</li> <li>15) Manufacture of basic metals;</li> <li>16) Manufacture of fabricated metal products, except machinery and equipment;</li> <li>17) Manufacture of computer, electronic and optical products;</li> <li>18) Manufacture of electrical equipment;</li> <li>19) Manufacture of machinery and equipment n.e.c.;</li> <li>20) Manufacture of motor vehicles, trailers and semi-trailers;</li> <li>21) Manufacture of other transport equipment;</li> <li>22) Manufacture of furniture;</li> <li>23) Other manufacturing; and</li> <li>24) Repair and installation of machinery and equipment.</li> </ol>
D	Electricity, Gas, Steam and Air Conditioning Supply	
E	Water Supply; Sewerage, Waste Management and Remediation Activities	<ol style="list-style-type: none"> <li>1) Water collection, treatment and supply;</li> <li>2) Sewerage;</li> <li>3) Waste collection, treatment and disposal activities; materials recovery; and</li> <li>4) Remediation activities and other waste management services.</li> </ol>
F	Construction	<ol style="list-style-type: none"> <li>1) Construction of buildings;</li> <li>2) Civil engineering; and</li> <li>3) Specialized construction activities.</li> </ol>
G	Wholesale and Retail Trade; Repair of Motor Vehicles and Motorcycles	<ol style="list-style-type: none"> <li>1) Wholesale and retail trade and repair of motor vehicles and motorcycles;</li> <li>2) Wholesale trade, except of motor vehicles and motorcycles; and</li> <li>3) Retail trade, except of motor vehicles and motorcycles.</li> </ol>
H	Transportation and Storage	<ol style="list-style-type: none"> <li>1) Land transport and transport via pipelines;</li> <li>2) Water transport;</li> <li>3) Air transport;</li> </ol>

Code	Business Sector	Example
		4) Warehousing and support activities for transportation; and 5) Postal and courier activities.
I	Accommodation and Food Service Activities	1) Accommodation; and 2) Food and beverage service activities.
J	Information and Communication	1) Publishing activities; 2) Motion picture, video and television programme production, sound recording and music publishing activities; 3) Broadcasting and programming activities; 4) Telecommunications; 5) Computer programming, consultancy and related activities; and 6) Information service activities.
K	Financial and Insurance/ Takaful Activities	1) Financial service activities, except insurance/takaful and pension funding; 2) Insurance/takaful, reinsurance/retakaful and pension funding, except compulsory social security; and 3) Activities auxiliary to financial service and insurance activities.
L	Real Estate Activities	
M	Professional, Scientific and Technical Activities	1) Legal and accounting activities; 2) Activities of head offices; management consultancy activities; 3) Architectural and engineering activities; technical testing and analysis; 4) Scientific research and development; 5) Advertising and market research; 6) Other professional, scientific and technical activities; and 7) Veterinary activities.
N	Administrative and Support Service Activities	1) Rental and leasing activities; 2) Employment activities; 3) Travel agency, tour operator, reservation service and related activities; 4) Security and investigation activities; 5) Services to buildings and landscape activities; and 6) Office administrative, office support and other business support activities.
O	Public Administration and Defence; Compulsory Social Security	
P	Education	
Q	Human Health and Social Work Activities	1) Human health activities; 2) Residential care activities; and 3) Social work activities without accommodation.
R	Arts, Entertainment and Recreation	1) Creative, arts and entertainment activities; 2) Libraries, archives, museums and other cultural activities; 3) Gambling and betting activities; and 4) Sports activities and amusement and recreation activities.
S	Other Service Activities	1) Activities of membership organizations; 2) Repair of computers and personal and household goods; and 3) Other personal service activities.
T	Activities of Households as Employers; Undifferentiated Goods and Services Producing Activities of Households for Own Use	1) Activities of households as employers of domestic personnel; and 2) Undifferentiated goods and services producing activities of private households for own use.
U	Activities of Extraterritorial Organisations and Bodies	

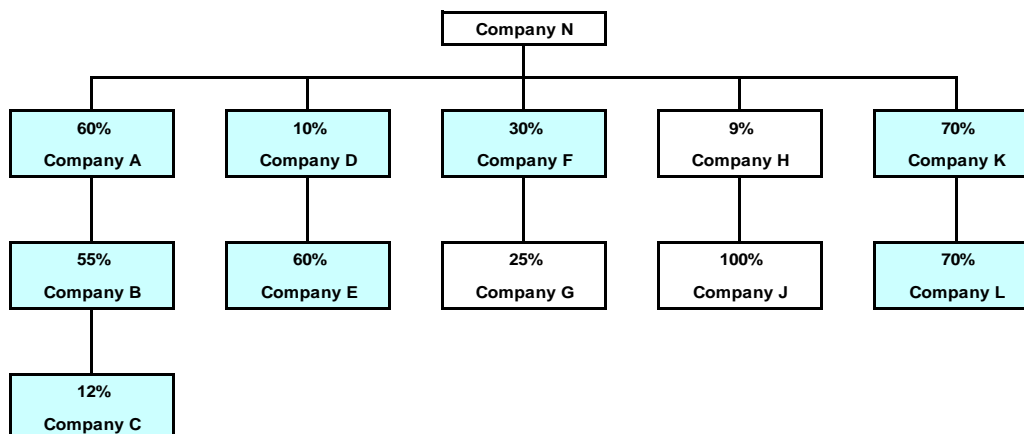
**APPENDIX 10 Transaction Type (For 39900 Only)**

<b>Code</b>	<b>Short Description</b>
OT01	Payables/Receivables dividend of equity capital
OT02	Payables/Receivables dividend of equity securities
OT03	Payables/Receivables interest of debt securities
OT04	Payables/Receivables interest of deposits
OT05	Payables/Receivables of export proceed of resident customer with letter of credit facilities (Banks only)
OT06	Payables liabilities for taxes
OT07	Purchase/Sale of securities not yet paid/received
OT08	Payables/Receivables securities lending fees
OT09	Payables operational cost/admin cost
OT10	Principal loans in arrears
OT11	Interest loans in arrears
OT99	Others: To specify

## ANNEXE 1 Valuation Methodology

Data Item	Valuation Method
Equity Securities	<p>(ii) For <b>listed companies</b>, use recent transaction share prices as market value. If recent transaction prices are not available, use the midpoints of the quoted buy and sell prices of the shares on their main stock exchange at the reporting dates specified.</p> <p>(iii) For <b>unlisted companies</b>, if market value is not available, please estimate the market value of your shares using one of the following methods, listed in order of preference:</p> <ul style="list-style-type: none"> <li>• recent transaction price;</li> <li>• director valuation;</li> <li>• net asset value; or</li> <li>• book value.</li> </ul>
Debt Securities <ul style="list-style-type: none"> <li>• Bonds and Notes (include Non-Participating RPS); and</li> <li>• Money Market Instruments.</li> </ul>	Debt securities shall be reported based on either trade price at the dates specified; or if not available, estimate using: <ul style="list-style-type: none"> <li>• yield to maturity;</li> <li>• discounted net present value;</li> <li>• face value less written value of discount method; or</li> <li>• other 'marked to market' method.</li> </ul>
Loans, Deposits	Use nominal (face) value as an approximation to market value.
Financial Derivatives	<p>(i) For derivative margin accounts (which are captured on net basis i.e. net assets and net liabilities positions), use the face value of the respective margin account unless book value has been revalued.</p> <p>(ii) For derivative contracts that involve future delivery, receipt or exchange of financial items such as cash or future exchange of real assets for financial items where the contract may be tradable and have market value. Examples are options, interest rate swaps, currency swaps, futures, forward rate agreements and spot and forward foreign exchange contract (which are captured on net basis), please record the market value of its nearest proxies as follows:</p> <ul style="list-style-type: none"> <li>• for traded contracts (i.e. in an organised markets), prevailing market prices;</li> <li>• for non-traded options, using price models such as Black-Scholes; and</li> <li>• for other non-traded contracts, use the present value of future cash flows.</li> </ul>

## ANNEXE 2 Determination of Direct Investment Relationship between Entities



1. Direct investment relationship is identified if a resident entity in one economy (the direct investor) acquires a lasting interest (10% or more of the ordinary shares, voting power or the equivalent) in an enterprise resident in another economy (the direct investment enterprise, whether incorporated or unincorporated). These include subsidiaries, associates and branches.
2. In general,
  1. Company X is a *subsidiary* of Company N only if:
    - Company N owns more than half of the shareholders' or members' voting power in X; or
    - Company X is a subsidiary of any other company that is a subsidiary of Company N.
  - i. Company Y is an *affiliate* of Company N only if:
    - Company N and its subsidiaries own 10 – 50% of the shareholders' voting power in Company Y and Company Y is not a subsidiary of Company N; or
    - Company Y is a subsidiary of any other company that is an associate of Company N.
3. Thus, Companies A, B, C, D, E, F, K and L are involved in a direct investment relationship with Company N either directly or indirectly owned by Company N. Transactions between Company E and K, for example, also represent direct investment transactions.

### ANNEXE 3 Recording of Financial Derivatives

#### Example 1

An entity owns an option worth 50 at the end of period which expires worthless during period 2.

	Opening Position	Transaction	Price Changes	Other Changes	Closing Position
Financial Derivatives - Assets	50	0	-50	0	0

#### Example 2

An entity owns a forward rate agreement (FRA) which is valued as a positive 100 at the end of period 1. In period 2 interest rates alter so that FRA is valued at a negative 60 at the end of period 2.

	Opening Position	Transaction	Price Changes	Other Changes	Closing Position
Financial Derivatives - Assets	100	0	-100	0	0
Financial Derivatives - Liabilities	0	0	60	0	60

#### Example 3

An entity owns a commodity future which is exercised for a cash receipt of 50. At the end of the previous period the future was worth 75.

	Opening Position	Transaction	Price Changes	Other Changes	Closing Position
Financial Derivatives - Assets	75	-50	-25	0	0

#### Example 4

An entity owns a commodity future that is subject to daily marking to market and the settling of any liability position. In the current period, the entity realizes losses of 25 and realizes gains of 75. By definition, the future has zero value at the beginning and end of the period.

	Opening Position	Transaction	Price Changes	Other Changes	Closing Position
Financial Derivatives - Assets	0	-75	75	0	0
Financial Derivatives - Liabilities	0	-25	0	25	0

#### Example 5

1. An entity owns a swap that has a net asset value of 100 at the beginning of the period. During the period, the entity makes payments of 60, and receives 20. At the end of the period, the swap has a net asset value of 30.

	Opening Position	Transaction	Price Changes	Other Changes	Closing Position
Financial Derivatives - Assets	100	60-20=40	-110	0	30

The payments are recorded as debit entries under financial derivatives – assets; as a consequence of the payments, the net asset value of the derivative increases – in essence gross liabilities fall at the moment of the payment, causing an increase in the net asset position, and vice versa.

2. This is the same example as (a) except that the value of the swap switches from a net asset to a net liability position. At the end of the period, from the entity's viewpoint, the swap has net liability value of 10. On the assumption that the swap had a net asset value when the transactions occurred then the recording of transaction is the same as in (a). The recording of the position data is as follows:

	<b>Opening Position</b>	<b>Transaction</b>	<b>Price Changes</b>	<b>Other Changes</b>	<b>Closing Position</b>
Financial Derivatives - Assets	100	60-20=40	-140	0	0
Financial Derivatives - Liabilities	0	0	10	0	10

**Example 6**

An US entity enters a currency swap: it contracts to purchase 100 US dollars for 10,000 Japanese yen in three months. At the end of the period, the dollar/yen exchange rate has changed to 110 yen for one dollar.

Converted at the prevailing exchange rate (110 yen to one dollar), the US entity, in dollar terms, receives more dollars than it pays out in yen. The moment before the exchange the US entity has a derivatives asset due to the change in the exchange rates, but the asset is redeemed when the exchange occurs. Hence, the credit entry under financial derivatives – assets.

	<b>Opening Position</b>	<b>Transaction</b>	<b>Price Changes</b>	<b>Other Changes</b>	<b>Closing Position</b>
Financial Derivatives - Assets	0	-9.1	9.1	0	0



**ANNEXE 4 Example of Transactions that Increase/Decrease Assets/Liabilities**

<b>RE's External Assets and Liabilities</b>		
	<b>Debit (Outflow)</b>	<b>Credit (Inflow)</b>
<b>Assets</b>	<p>Transaction that increases RE's financial assets</p> <ul style="list-style-type: none"> <li>• purchases of shares in non-resident companies;</li> <li>• purchases of debt securities and other tradable instruments issued by non-residents;</li> <li>• placement of deposits in non-resident bank accounts (i.e. overseas account and/or nostro account); and</li> <li>• amount payable for settlement of financial derivative contracts.</li> </ul>	<p>Transaction that decreases RE's financial liabilities</p> <ul style="list-style-type: none"> <li>• sales of shares held in non-resident companies;</li> <li>• sales of debt securities held in non-resident companies;</li> <li>• withdrawal of deposits from non-resident bank accounts;</li> <li>• payment received on accounts receivable; and</li> <li>• amount receivable for settlement of financial derivative contracts.</li> </ul>
<b>Liabilities</b>	<p>Transaction that decreases RE's financial liabilities</p> <ul style="list-style-type: none"> <li>• sales of RE's shares by non-resident;</li> <li>• payment for trade credits received;</li> <li>• payment for the purchases of goods and services of account payable;</li> <li>• repayments of foreign loans;</li> <li>• payment for interest incurred and dividends accrued previously;</li> <li>• withdrawal of deposits by non-resident from resident bank accounts;</li> <li>• repurchase of options written by RE; and</li> <li>• net amounts payable for settlements of financial derivative contracts.</li> </ul>	<p>Transaction that increases RE's financial liabilities</p> <ul style="list-style-type: none"> <li>• purchases of RE's shares by non-residents;</li> <li>• purchases of RE's debt securities and other tradable instruments by non-residents;</li> <li>• drawdown of loans from abroad;</li> <li>• accounts payable on trade and services (purchased but not paid);</li> <li>• interest incurred to and dividends declared by RE;</li> <li>• increase of deposits by non-resident in resident bank accounts (i.e. vostro account); and</li> <li>• net amounts receivable for settlements of financial derivative contracts.</li> </ul>
<b>Custodian : Portfolio Investment vis-à-vis Non-Residents</b>		
<b>Assets</b>	<p>Transaction that increases resident client's assets</p> <ul style="list-style-type: none"> <li>• purchase of shares in resident companies; and</li> <li>• purchase of debt securities and other tradable instruments issued by non-residents.</li> </ul>	<p>Transaction that decreases resident client's assets</p> <ul style="list-style-type: none"> <li>• sale of shares held in non-resident companies; and</li> <li>• sale of debt securities held in non-resident companies.</li> </ul>
<b>Liabilities</b>	<p>Transaction that decreases non-resident client's assets</p> <ul style="list-style-type: none"> <li>• sale of shares in resident company.</li> </ul>	<p>Transaction that increases non-resident client's assets</p> <ul style="list-style-type: none"> <li>• purchase of shares in resident company; and</li> <li>• purchase of resident company's debt securities and other tradable instruments.</li> </ul>

## ANNEXE 5 Recording of Investment Income

1. List of data items for reporting of investment income  
 (a) EAL vis-à-vis Non-resident

Data Item	Financial Assets/ Liabilities	Example
Equity Capital	Assets & Liabilities	Current profit after tax
Equity Securities	Assets Liabilities	Dividend accrued to resident shareholder Dividend accrued to non-resident shareholders
Bonds and Notes	Assets Liabilities	Interest accrued to resident holder Interest accrued to non-resident holders
Loans	Assets Liabilities	Interest accrued to resident creditor Interest accrued to non-resident creditors
Deposits	Assets Liabilities	Interest accrued to resident depositor Interest accrued to non-resident depositors [applicable to financial institutions only]

- (b) Portfolio Investment Custodian Reporting

Instruments	Instruments	Assets (Securities Held by Resident)	Liabilities (Securities Held by Non-Resident)
Securities issued by Resident/Non-Resident in <u>international capital market</u> • To report income at <u>profile level</u>	Equity Securities	Dividend accrued to resident shareholders	Dividend accrued to non-resident shareholders
	Bonds and Notes	Interest accrued to resident shareholders	Interest accrued to non-resident shareholders
	Money Market Instruments	Interest accrued to resident shareholders	Interest accrued to non-resident shareholders
	Non-Participating RPS	Interest accrued to resident shareholders	Interest accrued to non-resident shareholders
Securities issued by Resident/Non-Resident in <u>domestic capital market</u> • To report income by <u>ISIN profile</u> only	Equity Securities	Dividend accrued to resident shareholders	Dividend accrued to non-resident shareholders
	Bonds and Notes	Interest accrued to resident shareholders	Interest accrued to non-resident shareholders
	Money Market Instruments	Interest accrued to resident shareholders	Interest accrued to non-resident shareholders

2. Example of accrual method of recording

Assume USD1,000 of interest is payable annually on loan of USD10,000 and the interest is due for payment on 31 December. Using a full accrual method, the quarterly accrued income measured at compound rates would be USD241, USD247, USD253 and USD259 in each of the four quarters of the year respectively. For each quarter during the financial year, record the amount of accrued interest for that quarter in column "Investment Income" under loan. Also record the same amount in column "Credit" (which means increases in account payable) under other liabilities.

**As at 1<sup>st</sup> quarter reporting**

	Opening Position	Debit	Credit	Price Changes	Other Changes	Closing Position	Investment Income
Liabilities - Other Investment (Loan)	10,000	0	0	0	0	10,000	241
Liabilities - Other Investment (Other liabilities)	0	0	241	0	0	241	-

**As at 2<sup>nd</sup> quarter reporting**

	Opening Position	Debit	Credit	Price Changes	Other Changes	Closing Position	Investment Income
Liabilities - Other Investment (Loan)	10,000	0	0	0	0	10,000	247
Liabilities - Other Investment (Other liabilities)	241	0	247	0	0	488	-

**As at 3<sup>rd</sup> quarter reporting**

	Opening Position	Debit	Credit	Price Changes	Other Changes	Closing Position	Investment Income
Liabilities - Other Investment (Loan)	10,000	0	0	0	0	10,000	253
Liabilities - Other Investment (Other liabilities)	488	0	253	0	0	741	-

**As at 4<sup>th</sup> quarter reporting**

Scenario I – interest of USD1,000 is paid to non-residents

	Opening Position	Debit	Credit	Price Changes	Other Changes	Closing Position	Investment Income
Liabilities - Other Investment (Loan)	10,000	0	0	0	0	10,000	259
Liabilities - Other Investment (Other liabilities)	741	1,000	259	0	0	0	-

Scenario II - interest of USD950 is actually paid and USD50 is not paid

	Opening Position	Debit	Credit	Price Changes	Other Changes	Closing Position	Investment Income
Liabilities - Other Investment (Loan)	10,000	0	0	0	0	10,000	259
Liabilities - Other Investment (Other liabilities)	741	950	259	0	0	50	-

## ANNEXE 6 Recording of Retained Earnings

1. Operating profit/(loss) after tax should be reported as follow:
  - a) Financial Assets - Debit (profit) or negative Debit (loss)
  - b) Financial Liabilities - Credit (profit) or negative Credit (loss)
  
2. Dividend declared/received/paid should be reported as follow:
  - a) Financial Assets - to be reported as Credit
  - b) Financial Liabilities - to be reported as Debit

(The dividends need to be reported at gross and should not be net-off against the quarterly profit).
  
3. The non-transactional items of retained earnings should be reported as follow:
  - a) realized/unrealized gain/loss on foreign exchange to be reported under 'Other Changes';
  - b) provision for diminution in value of investment to be reported under 'Price Change';
  - c) revaluation/impairment of fixed assets to be reported under 'Other Changes'; and
  - d) gain/ losses resulting from the disposal of assets or liabilities to be reported under 'Other Changes'.

Illustration on the recording of Retained Earnings:

	Opening Position	Debit	Credit	Price Changes	Other Changes	Closing Position
Financial Assets (Malaysian investment abroad)	Opening	Profit/loss for the quarter after tax	Dividend declared/ to Malaysia		- Realized/ unrealized gain/loss on foreign exchange	Closing
Financial Liabilities (Foreign direct investment in Malaysia)	Opening	Dividend declared/ to non-resident shareholder	Profit/loss for the quarter after tax	Provision for diminution in value of investment	- Revaluation/ Impairment of fixed assets - Gain/ Loss resulting from disposal/ written-off of assets/ liabilities	Closing

4. Reporting of dividend receivable/payable under data item Others (purpose code 39900):

- a) Financial Assets:

Dividend Receivable:  
 Cr Retained Earnings  
 Dr Others

Dividend Received:

Cr Others  
 Dr Currency & Deposits

- b) Financial Liabilities:

Dividend Payable  
 Dr Retained Earnings  
 Cr Others

Dividend Paid

Dr Others  
 Cr Currency & Deposits

**ANNEXE 7 Recording of Deposits**

Illustration on the recording of Financial Assets - Deposits:

Purpose Code	Opening Position	Debit	Credit	Closing Position
39210	Opening	Placement in FIs abroad	Withdrawal of Placement from FIs abroad	Closing
39270	Opening	Interbank Placement in FIs abroad	Withdrawal of Interbank Placement from FIs abroad	Closing
39260	Opening	Increase in Nostro account/ overdrawn Vostro balances with FIs abroad	Decrease in Nostro account/ overdrawn Vostro balances with FIs abroad	Closing

Illustration on the recording of Financial Liabilities - Deposits:

Purpose Code	Opening Position	Debit	Credit	Closing Position
39210	Opening	Withdrawal by foreign FIs	Placement from foreign FIs	Closing
39230	Opening	Withdrawal by Non-resident non FI	Placement by Non-resident non FI	Closing
39270	Opening	Interbank repayment to foreign FIs	Interbank borrowing from foreign FIs	Closing
39260	Opening	Decrease in Vostro account/ overdrawn Nostro balances with FIs in Malaysia	Increase in Vostro account/ overdrawn Nostro balances with FIs in Malaysia	Closing