REPORTING GUIDELINE FOR THE
QUARTERLY REPORT ON
EXTERNAL FINANCIAL ASSETS AND LIABILITIES
OF LABUAN ENTITIES
(EAL REPORT)

June 2011

CONTENTS

I. INTRODUCTION

1.1   The purpose of this Guideline is to provide guidance to the Labuan offshore entities (LOEs), on the completion and submission of the EAL report.

1.2   The main objective of the EAL report is to compile data on the cross-border transaction flows and exposures on the external financial assets and liabilities of LOEs with the rest of the world (excluding Malaysia). Data from the EAL report will be used in the compilation of Malaysia's Balance of Payments, External Debt and International Investment Position.

1.3   This guideline shall be applicable to all licensed entities by Labuan Financial Services Authority (LFSA) for the EAL report.

II. LEGAL REQUIREMENTS

1.4   The EAL data is collected under the Labuan Financial Services Securities Act 2010. The individual data provided will be kept confidential by LFSA.

III. TYPE OF EAL FORMS

1.5   The EAL report shall be with effect from **fourth quarter 2004**. The EAL forms to be completed are as follows:

(a)   Table I : Financial Assets with Non-Residents

(i)   Profile of each financial asset with non-resident where the financial asset data item is to be categorised by direct investment, portfolio investment, financial derivatives and others.

(ii)   Transaction flows, valuation and other changes during the quarter relating to each financial asset profile, as well as the opening and closing position.

(b)   <u>Table II : Financial Liabilities with Non-Residents</u>

    (i)   Profile of each financial liability with non-resident where the financial liability data item is to be categorised by direct investment, portfolio investment, financial derivatives and others.

    (ii)   Transaction flows, valuation and other changes during the quarter relating to each financial liability profile, as well as the opening and closing position.

(c)   <u>Table III : Investment Income</u>

    (i)   Consolidated investment income assets and liabilities with non-resident is to be categorised by direct investment, portfolio investment and other investment.

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IV.   RESPONSIBILITIES OF THE REPORTING ENTITIES

1.6   LOEs shall provide the information required in the EAL templates in accordance with the reporting guideline.

1.7   The EAL survey forms submission is mandatory and must be submitted via diskette with hardcopy to LFSA.

1.8   **Please take note that the format of the EAL templates should not be changed** to avoid the occurrence of processing errors**.** However additional rows may be inserted in the templates using the specified function keys indicated in the worksheet, if the existing rows are not sufficient to cater for the number of records to be reported (refer to Labuan FSA Excel File User Guide). Before submitting the templates to LFSA, please verify the data in the forms using the function in the excel template and retain a copy of the completed report for record purposes.

V. ENQUIRIES AND CORRESPONDENCE

1.9 The completed report shall be submitted **within 15 days** after reference period to the following address:

> Director General
> Labuan Financial Services Authority
> Level 17, Main Office Tower
> Financial Park Labuan
> Jalan Merdeka
> 87000 Federal Territory Labuan

1.10 Queries on the report (if any) shall be directed to any of the following officers:

Name	**Telephone No.**	**E-mail address**
Pn Raini Abd Moin	087-591341	raini@labuanfsa.gov.my
Pn Irence Lim	087-591211	irence@labuanfsa.gov.my

VI. ENTITY TO BE COVERED

1.11 **End-investor** refers to LOEs that have their own EAL exposure with the rest of the world (excluding Malaysia).

1.12 **Custodian** refer to LOEs that manage the following:

(a) **the safekeeping of securities issued by non-residents on behalf of residents**, or **on their own account**. ;

(b) **the safekeeping of securities issued in Labuan and Malaysia (onshore) on behalf of non-residents**.

Note:

"A custodian may also be an end-investor".

VII. DEFINITION OF RESIDENCY (FOR THE PURPOSE OF THIS REPORT ONLY)

1.13 A Labuan Offshore Entity (LOE) is 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. "

1.14 A **non-resident** is 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 Labuan IBFC and Malaysia (onshore). Branches and subsidiaries of Labuan Offshore enterprises domiciled in other countries are regarded as non-residents.

VII. DEFINITION OF RESIDENT SECTOR

1.15 **Bank** refers to Labuan bank that is licensed to carry on Labuan banking business and Labuan investment banking business in Labuan International Business and Financial Centre (LIBFC), under the Labuan Financial Services and Securities Act 2010.

1.16 **Non-bank Financial Corporation** refers to the following:

(a) **Labuan insurance and insurance-related company** licensed under the Labuan Financial Services Act 2010.

(b) **Labuan mutual fund** registered and consented under the Labuan Financial Services Act 2010.

(c) **Trust company** registered under the Labuan Trust Companies Act 1990.

(d) **Fund manager** licensed under the Financial Services Act 2010.

(e) **Other financial intermediaries** or financial auxiliaries as may be specified in writing by Labuan FSA from time to time.

PART 2 : NOTES ON COMPLETION OF THE EAL REPORT

I. GENERAL

2.1 LOEs shall prepare and submit all external financial assets and liabilities reports on a quarterly basis in accordance with the instructions contained in this Guideline and adhere to the stipulated deadlines. LOEs shall be responsible to ensure that all reports reflect a true presentation of the flows and outstanding positions of their external financial assets and liabilities exposures.

2.2 All amounts shall be reported in thousands, in USD equivalent of the foreign currency, unless otherwise specified

2.3 All positions and transactions shall be reported for each EAL profile. Please note that each profile refers to each record by country and currency.

2.4 All positions shall be reported based on market value. LOE to report book value **only when** market value cannot be determined.

II. NOTES ON COMPLETION OF TABLES I, II and III

(i) Tables I and II : Financial Assets and Liabilities with Non-Residents

2.5 Tables I and II shall be completed by LOEs with financial assets and/or liabilities with non-residents as per Appendix I. LOEs are required to provide details on the transaction flows and position of their financial assets and/or liabilities with the non-resident counter-parties under the following four broad categories:

(a) Direct Investment;

(b) Portfolio Investment;

(c) Financial Derivatives; and

(d) Others.

2.6 In order to classify the data items into the above four broad categories, LOEs are required to determine the relationship with the non-resident counter-party as follows:

(a)   If a resident in one economy, 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**, any asset/liability exposure with the non-resident entity is to be categorised under "**Direct Investment**" and the relationship with the non-resident is deemed as "**related**".
(For full illustration on determining the direct investment relationship, please refer to Annex I)

(b)   Otherwise, the relationship with the non-resident is deemed as "**non-related**" and the asset/liability exposure with this non-resident is to be categorised under **Portfolio Investment,** or **Others**.

2.7   The details to be provided are as follows:
(1)   **Explanation on the Four Categories**
(a)   **Direct Investment**
(i)   **Claims on affiliated enterprises**
Refers to external financial assets with associate, sister company, subsidiary and branch outside Malaysia.
(ii)   **Claims on direct investor**
Refers to external financial assets with parent company, head office and direct investor outside Malaysia.
(iii)   **Liabilities to affiliated enterprises**
Refers to external financial liabilities to associate, sister company, subsidiary and branch outside Malaysia.
(iv)   **Liabilities to direct investor**
Refers to external financial liabilities to parent company, head office and direct investor outside Malaysia.

The items under the "Direct Investment" are to be further classified into the following data items;
(i) Equity Capital
(ii) Retained Earnings;
(iii) Bonds and Notes (Includes Non-participating RPS);
(iv) Money Market Instruments;
(v) Loans;

(vi) Trade Credits;

(vii) Deposits;

- Nostro/vostro balances

- Interbank borrowings; and

(viii) Others

Note:

For banks, due to the nature of banking activities, any transactions (Loans, Deposits and Others) with related companies shall not be treated as dealing with related counter-parties, but shall be recorded under Other Investment.

(b) **Portfolio Investment**

Refers to the holdings of securities issued by non-residents (assets) or securities issued by the residents and held by non-residents (liabilities), in which the residents have **no direct relationship** with the non-resident issuer/holder of the securities.

- **End-investors**

To report equity, short- and long-term debt securities issued by unrelated non-residents:

(i) held on their own account (i.e. not entrusted to resident custodians); or

(ii) entrusted to a non-resident custodian.

- **Custodian - Portfolio of resident clients**

To report their **own holdings (under End-Investors),** of equity, short- and long term debt securities issued by unrelated non-residents **and also** in respect of securities issued by non-residents on behalf of resident clients.

- **Custodian - Portfolio of non-residents clients**

To report holdings of resident securities (issued in Labuan and onshore) on behalf of non-resident clients.

The securities are to be categorised as follows:

(i)   Equity securities; and

(ii)   Debt Securities (Bonds and Notes [includes non-participating RPS] and Money Market Instruments)

(c)   **Financial Derivatives**

Refers to financial instruments that are linked to either specific financial instruments or indicators or to particular commodities and through which specific financial risks (eg. Interest rate risk, foreign exchange risk, credit risk, etc) can, in their right, to be traded in financial markets. This may involve the following:

☐ Future delivery, receipts or exchange of financial items such as cash or another derivatives instrument, or

☐ Future exchange of real assets for financial items where the contract may be tradable and have market value.

To report the **net worth** of financial derivatives at market prices, excluding the notional amount of the derivatives (record gain as assets and loss as liability). These items are to be categorised as follows:

(i)   Swaps;

(ii)   Forward;

(iii) Future;

(iv)   Option; and

(v)   Others.

(For full illustration of recording financial derivatives, refer to Annex II)

(d)   **Others**

Refers to external assets/liabilities exposure with **non-related** counter-parties that are not classified under the Portfolio Investment and Financial Derivatives. The data items are to be categorised as follows:

(i)   Loans;

(ii)   Trade Credits;

(iii) Currency ;

<div style="margin-left: 4em;">

(iv)   Deposits ;

        ☐ Nostro/Vostro balances

        ☐ Interbank borrowings

(v)   Real Estates; and

(vi)   Others.

</div>

(ii)   Income Account (Profit and Dividend / Interest Accrued)

Table III shall be completed by LOEs with income received/paid/declared during the quarter. It refers to any income receivable from the non-resident counterparty arising from ownership of financial assets vis-à-vis non-residents and income payable as a result of liabilities to non-residents. Investment income shall be reported on consolidated basis and reportable for the following items:

(a)   Equity Securities

(b)   Bonds and Notes

(c)   Loans

(d)   Deposits

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

(a)   **Dividend** refers to income earned from the ownership of shares/stocks or equivalent equity interest in a company (for unincorporated company).

(b)   **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.

Refer to recording of investment income in **Annex III**.

(2)   **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 Others. Details of the type of data items for each category are as listed in Appendix II. To provide breakdown by country and currency.

(3) **Country**

Refers to the country in which the non-resident resides or domiciled. It refers to the country where the NR company is registered even though there is no physical presence. The country shall be selected from the 2-digit ISO country codes as per **Appendix III.**

(4) **Currency**

Refers to the currency in which the asset and liability item is denominated or transacted. The currency is to be selected from the 3-digit ISO currency codes as per **Appendix III.**

(5) **Opening Position**

Refers to the outstanding balance of the asset and liability item at the beginning of the reporting quarter and to be reported in foreign currency (FC) as well as in USD equivalent amount. Please use the "**copy closing to the opening**" button preset in the template. For reporting of new item, opening position should be zero.

(6) **Transaction Debit and Credit**

Refers to the flow transactions contributing to the increase or decrease of the asset or liability item. To be reported in FC and USD equivalent amount.

☐ **Debit**

Refers to the flow of funds which contribute to **an increase in asset or a decrease in liability** position;

☐ **Credit**

Refers to the flow of funds which contribute to **a decrease in asset or increase in liability** position.

(7) **Revaluations and Other Changes**

Refers to the following:

(a) **Price Changes**

The impact on the outstanding external asset or liability due to 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 quarter arising from interest rate movements and share

price movements (for listed enterprises), or the impact of retained earnings or other revaluations (for unlisted enterprises). To be reported in foreign currency and USD equivalent amount.

(b) **Other Changes**

The change to the outstanding financial asset or liability other than those classified above, and may include reclassification (such as from portfolio investment to direct investment when the 10% equity threshold is reached), debt written off, merger, liquidation, change in currency of denomination, etc. To be reported in foreign currency and USD equivalent amount.

(8) **Closing Position**

Refers to the outstanding balance of the financial asset or liability with the non-residents as at end of the reporting quarter and shall be reported in FC and USD equivalent amount.

The closing position for FC shall be computed as follows:

Closing Position of Asset item = 'Opening Position' + 'Debit' – 'Credit' ± 'Price Changes' ± 'Other Changes'; and

Closing Position of Liability item = 'Opening Position' + 'Credit' – 'Debit' ± 'Price Changes' ± 'Other Changes'.

PART 3

APPENDICES

Table I- Reporting Identification Form

Labuan Offshore Financial Services Authority
External Asset and Liabilities Report

A. Reporting Entity Information

Reporting Entity (RE) Name

RE Licence Number   **Code**   ALHIDAYAH

Reporting Quarter   4   **Year**   2005

Business Sector   Banks

Malaysian Owned   Yes

RE Contact Person

Telephone Number   -   ext

Fax Number   -

Address

E-mail Address

B. Verification Status

Reporting Entity Information   No

Table I		*Table II*	
(I) Assets - DIa	No	(I) Liabilities - DIa	No
(II) Assets - DIb	No	(II) Liabilities - DIb	No
(III) Assets - PIa	No	(III) Liabilities - PIa	No
(IV) Assets - PIb	No	(IV) Liabilities - PIb	No
(V) Assets - FD	No	(V) Liabilities - FD	No
(VI) Assets - OT	No	(VI) Liabilities - OT	No

For step-by-step guide to this survey, go to 'LOFSA EAL Report' menu and click 'Help'

Table 2: Financial Assets- Direct Investment (Claims on Affiliated Enterprise)

Table I

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter : 4

Reporting Year : 2005

Business Sector: Banks

FINANCIAL ASSETS WITH NON-RESIDENTS [1]

(In '000)

(I) DIRECT INVESTMENT [2]

a) Claims on affiliated enterprises [3]

Type of Data Items [5]	Country	Currency	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Equity Capital			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Retained earnings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3. Bonds and notes [6]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4. Money market instruments			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5. Loans														
5.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6. Trade credits [9]														
6.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7. Deposits														
7.1 Inter-bank borrowings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7.2 Nostro/Vostro balances			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7.3 Others			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
8. Others [10]														
8.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
8.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external assets with the rest of the world (Excluding Malaysia).

2/ Refers to external assets with related counter-parties, where foreign shareholder acquired a lasting interest, i.e. **10% or more** of the ordinary shares, voting power or the equivalent in the offshore entities or vice versa.

3/ Refers to claims on **associate, sister company, subsidiary and branch outside Malaysia.**

4/ Refers to claims on **parent company, head office and direct investor outside Malaysia..**

5/ **Breakdown by country and currency.**

6/ Includes Non-Participating RPS

7/ Refers to external assets with original tenure **exceed one year.**

8/ Refers to external assets with original tenure **one year or less.**

9/ Not applicable to Banks

10/ Refers to external assets exposures which are not classified in any of the items above. This includes receivables from non-residents.

Table 3: Financial Assets- Direct Investment (Claims on Direct Investors)

Table I

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter :   4

Reporting Year :   2005

Business Sector: Banks

FINANCIAL ASSETS WITH NON-RESIDENTS [1]
(In '000)

(I) DIRECT INVESTMENT [2]
b) Claims on direct investors [4]

Type of Data Items [5]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Equity Capital			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Retained earnings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3. Bonds and notes [6]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4. Money market instruments			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5. Loans														
5.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6. Trade credits [9]														
6.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7. Deposits														
7.1 Inter-bank borrowings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7.2 Nostro/Vostro balances			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7.3 Others			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
8. Others [10]														
8.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
8.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:
1/ Refers to Labuan external assets with the rest of the world (Excluding Malaysia).
2/ Refers to external assets with related counter-parties, where foreign shareholder acquired a lasting interest, i.e. **10% or more** of the ordinary shares, voting power or the equivalent in the offshore entities or vice versa.
3/ Refers to claims on **associate, sister company, subsidiary and branch outside Malaysia.**
4/ Refers to claims on **parent company, head office and direct investor outside Malaysia.**
5/ **Breakdown by country and currency.**
6/ Includes Non-Participating RPS.
7/ Refers to external assets with original tenure **exceed one year.**
8/ Refers to external assets with original tenure **one year or less.**
9/ Not applicable to Banks.
10/ Refers to external assets exposures which are not classified in any of the items above. This includes receivables from non-residents.

Table 4: Financial Assets- Portfolio Investment (End Investor)

Table I

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter :   4

Reporting Year :   2005

Business Sector: Banks

FINANCIAL ASSETS WITH NON-RESIDENTS [1]

(In '000)

(II) PORTFOLIO INVESTMENT

a) End-investors [2]

Type of Data Items [3]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Equity Securities			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Debt securities														
2.1 Bonds and notes [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2.2 Money market instruments			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/   Refers to Labuan external assets with the rest of the world (Excluding Malaysia).

2/   **End-investors**, to report equity, short- and long-term debt securities issued by unrelated non-residents:

(i)   held on their own account (i.e. not entrusted to resident custodians); or

(ii) entrusted to a non-resident custodian.

Custodian to report own holdings of equity, short- and long term debt securities issued by unrelated non-residents.

3/   **Breakdown by country and currency.**

4/   Includes Non-Participating Redeemable Preference Shares

Table 5: Financial Assets- Portfolio Investment (Custodian – Portfolio of Resident Clients)

Table I

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter :   4

Reporting Year :   2005

Business Sector: Banks

FINANCIAL ASSETS WITH NON-RESIDENTS [1]

(In '000)

(II) PORTFOLIO INVESTMENT

b) Custodian (Portfolio of resident clients) [2]

Type of Data Items [3]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Equity Securities			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Debt securities														
2.1 Bonds and notes [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2.2 Money market instruments			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external assets with the rest of the world (Excluding Malaysia).

2/ To report **on behalf of resident clients** of equity, short- and long term debt securities issued by unrelated non-residents .

3/ **Breakdown by country and currency.**

4/ Includes Non-Participating Redeemable Preference Shares

Table 6: Financial Assets- Financial Derivatives

Table I

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter :   4

Reporting Year :   2005

Business Sector: Banks

FINANCIAL ASSETS WITH NON-RESIDENTS [1]

(In '000)

(III) FINANCIAL DERIVATIVES

Type of Data Items [2]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit		Price Changes					
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Swaps			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Forwards			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3. Futures			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4. Options			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5. Others [3]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/   Refers to Labuan external assets with the rest of the world (Excluding Malaysia).

2/   **Breakdown by country and currency.**

3/   Includes warrants and other derivatives.

Table 7: Financial Assets- Other Investments

Table I

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter : 4

Reporting Year : 2005

Business Sector: Banks

FINANCIAL ASSETS WITH NON-RESIDENTS [1]

(In '000)

(IV) OTHER INVESTMENT [2]

Type of Data Items [3]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Loans														
1.1 Long-term [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
1.2 Short-term [5]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Trade credits [6]														
2.1 Long-term [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2.2 Short-term [5]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3. Currency			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4. Deposits														
4.1 Inter-bank borrowings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4.2 Nostro/Vostro balances			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4.3 Others			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5. Real estates			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6. Others [7]														
6.1 Long-term [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6.2 Short-term [5]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external assets with the rest of the world (Excluding Malaysia).

2/ Refers to external assets exposures with non-related counter-parties that are not classified under Direct Investment and Portfolio Investment.

3/ **Breakdown by country and currency.**

4/ Refers to external assets with original tenure **exceed one year.**

5/ Refers to external assets with original tenure **one year or less.**

6/ Not applicable to Banks.

7/ Refers to external assets exposures which are not classified in any of the items above. This includes receivables from non-residents.

Table 8: Financial Liabilities- Direct Investment (Liabilities to Affiliated Enterprise)

Table II

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter : 4

Reporting Year : 2005

Business Sector: Banks

FINANCIAL LIABILITIES WITH NON-RESIDENTS [1]

(In '000)

(I) DIRECT INVESTMENT [2]

a) Liabilities to affiliated enterprises [3]

Type of Data Items [5]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Equity Capital			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Retained earnings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3. Bonds and notes [6]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4. Money market instruments			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5. Loans														
5.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6. Trade credits [9]														
6.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7. Deposits														
7.1 Inter-bank borrowings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7.2 Nostro/Vostro balances			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7.3 Others			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
8. Others [10]														
8.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
8.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external liabilities with the rest of the world (Excluding Malaysia).

2/ Refers to external liabilities with related counter-parties, where foreign shareholder acquired a lasting interest, i.e. **10% or more** of the ordinary shares, voting power or the equivalent in the offshore entities or vice versa.

3/ Refers to liabilities to **associate, sister company, subsidiary and branch outside Malaysia.**

4/ Refers to liabilities to **parent company, head office and direct investor outside Malaysia.**

5/ **Breakdown by country and currency.**

6/ Includes Non-Participating RPS

7/ Refers to external liabilities with original tenure **exceed one year.**

8/ Refers to external liabilities with original tenure **one year or less.**

9/ Not applicable to Banks.

10/ Refers to external liabilities exposures which are not classified in any of the items above. This includes payables to non-residents.

Table 9: Financial Liabilities- Direct Investment (Liabilities to Direct Investors)

Table II

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter : 4

Reporting Year : 2005

Sector: Banks

FINANCIAL LIABILITIES WITH NON-RESIDENTS [1]

(In '000)

(I) DIRECT INVESTMENT [2]

b) Liabilities to direct investors [4]

Type of Data Items [5]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions Debit		Credit		Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Equity Capital			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Retained earnings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3. Bonds and notes [6]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4. Money market instruments			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5. Loans														
5.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6. Trade credits [9]														
6.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
6.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7. Deposits														
7.1 Inter-bank borrowings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7.2 Nostro/Vostro balances			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
7.3 Others			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
8. Others [10]														
8.1 Long-term [7]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
8.2 Short-term [8]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external liabilities with the rest of the world (Excluding Malaysia).

2/ Refers to external liabilities with related counter-parties, where foreign shareholder acquired a lasting interest, i.e. **10% or more** of the ordinary shares, voting power or the equivalent in the offshore entities or vice versa.

3/ Refers to liabilities to **associate, sister company, subsidiary and branch outside Malaysia.**

4/ Refers to liabilities to **parent company, head office and direct investor outside Malaysia.**

5/ **Breakdown by country and currency.**

6/ Includes Non-Participating RPS

7/ Refers to external liabilities with original tenure **exceed one year.**

8/ Refers to external liabilities with original tenure **one year or less.**

9/ Not applicable to Banks.

10/ Refers to external liabilities exposures which are not classified in any of the items above. This includes payables to non-residents.

Table 10: Financial Liabilities- Portfolio Investment (End Investors)

Table II

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter : 4

Reporting Year : 2005

Sector: Banks

FINANCIAL LIABILITIES WITH NON-RESIDENTS [1]

(In '000)

(II) PORTFOLIO INVESTMENT

a) End-investors [2]

Type of Data Items [3]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Equity Securities			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Debt securities														
2.1 Bonds and notes [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2.2 Money market instruments			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external liabilities with the rest of the world (Excluding Malaysia).

2/ **End-investors**, to report equity, short- and long-term debt securities issued by them and held by non-residents.

3/ **Breakdown by country and currency.**

4/ Includes Non-Participating RPS

Table 11: Financial Liabilities- Portfolio Investment (Custodian – Portfolio of Resident Clients)

Table II

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter : 4

Reporting Year : 2005

Sector: Banks

FINANCIAL LIABILITIES WITH NON-RESIDENTS [1]

(In '000)

(II) PORTFOLIO INVESTMENT

b) Custodian (Portfolio of non-resident clients) [2]

Type of Data Items [3]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Equity Securities			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Debt securities														
2.1 Bonds and notes [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2.2 Money market instruments			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external liabilities with the rest of the world (Excluding Malaysia).

2/ To report **on behalf of non-resident clients** of equity, short- and long term debt securities issued by residents (In Labuan and onshore).

3/ **Breakdown by country and currency.**

4/ Includes Non-Participating RPS

Table 12: Financial Liabilities-Financial Derivatives

Table II

Reporting Entity (RE) Name:

RE Licence Number:　0

Reporting Quarter :　4

Reporting Year :　2005

Sector:　Banks

FINANCIAL LIABILITIES WITH NON-RESIDENTS [1]

(In '000)

(III) FINANCIAL DERIVATIVES

Type of Data Items [2]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Swaps			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Forwards			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3. Futures			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4. Options			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
5. Others [3]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external liabilities with the rest of the world (Excluding Malaysia).

2/ **Breakdown by country and currency.**

3/ Includes warrants and other derivatives.

Table 13: Financial Liabilities-Other Investment

Table II

Reporting Entity (RE) Name:

RE Licence Number: 0

Reporting Quarter : 4

Reporting Year : 2005

Sector: Banks

FINANCIAL LIABILITIES WITH NON-RESIDENTS [1]

(In '000)

(IV) OTHER INVESTMENT [2]

Type of Data Items [3]	Country	Currency Code	Opening Position (Beginning of Period)		Transactions				Revaluations Price Changes		Other Changes in the Volume of Assets (OCVA)		Closing Position (End of Period)	
					Debit		Credit							
			(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)	(FC)	(USD Equiv)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Loans														
1.1 Long-term [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
1.2 Short-term [5]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2. Trade credits [6]														
2.1 Long-term [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
2.2 Short-term [5]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3. Deposits														
3.1 Inter-bank borrowings			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3.2 Nostro/Vostro balances			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
3.3 Others			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4. Others [7]														
4.1 Long-term [4]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0
4.2 Short-term [5]			0	0	0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0	0	0	0

END OF DATASHEET

Note:

1/ Refers to Labuan external liabilities with the rest of the world (Excluding Malaysia).

2/ Refers to external liabilities exposures with non-related counter-parties that are not classified under Direct Investment and Portfolio Investment.

3/ **Breakdown by country and currency.**

4/ Refers to external liabilities with original tenure **exceed one year.**

5/ Refers to external liabilities with original tenure **one year or less.**

6/ Not applicable to Banks.

7/ Refers to external liabilities exposures which are not classified in any of the items above. This includes payables to non-residents.

Table III

Table 14: Investment Income

Reporting Entity (RE) Name:

RE Licence Number:

Reporting Quarter :

Reporting Year :

Investment Income [1]

Purpose	Data Items	Assets	Liabilities
		(USD equivalent)	
1. Direct Investment income with related entities			
1.1 Bank	**Interest on Deposits**		
	Interest on Loans		
1.2 Non-Bank	**Interest on Deposits**		
	Interest on Loans		
3. Portfolio Investment income			
2.1 Bank	**Profit and Dividend**		
	Interest on Bond & Notes		
	Interest on Money Market Instruments		
2.2 Non-Bank	**Profit and Dividend**		
	Interest on Bond & Notes		
	Interest on Money Market Instruments		
4. Other Investment income			
3.1 Bank	**Interest on Deposits**		
	Interest on Loans		
	Rental		
3.2 Non-Bank	**Interest on Deposits**		
	Interest on Loans		
	Rental		

END OF DATASHEET

PURPOSE CODE

Data Item	Description	Data Category			
		Direct Inv	Portfolio Inv	Financial Derivatives	Other Inv
Equity Capital	Equity ownership in an entity, generally owning 10% or more of the ordinary share capital or voting power, and with effective voice in management of the entity (excluding non-participating preferred shares that are treated as debt securities and included under Direct Investment _ Other Capital) For advance or working capital or placement 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 Direct Investment_ Other Capital and thus, not to be reported under equity capital	✓			
Retained Earnings	Represents the direct investor's share of the undistributed profits which are retained in the branches and other incorporated enterprises. 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.	✓			
Real Estate	Private non-business real estate investment (e.g. holiday house, cottage, condominium, and other dwelling that the owner uses for recreational use or leased to others. Also include the acquisition of land and/or building)	✓			
Equity Securities	Covers all instruments and records acknowledging, after the claims of all creditors have been met, claims to the residual values of incorporated enterprise. Include: • Ordinary shares; • Participating preference shares; • Depository receipts (e.g. American depository receipts (ADR)); • Shares/units in mutual funds and investment trusts; • Equity securities that have been sold under repurchase agreement; and • Equity securities that have been lent under a security lending arrangement. Exclude: • Non-participating preference shares (but include these instruments under its own classification);	✓	✓		

Data Item	Description	Data Category			
		Direct Inv	Portfolio Inv	Financial Derivatives	Other Inv
	• Rights, options, warrants and other derivative instruments; • Equity securities that have been bought under repurchase agreement; and • Equity securities that have been acquired under securities lending arrangements.				
Bonds and Notes	Refers to securities/instruments which give the holder the unconditional right to fixed money income or contractually determined variable money income or payment of interest is not dependent upon the earning of the debtor. Include: • Bonds such as treasury, zero coupon, stripped, deep discounted, currency linked (e.g. dual-currency), floating rate, equity-related (e.g. convertible bonds), Eurobonds; • Asset-backed securities such as mortgage backed bonds, collateralized mortgage obligations and receivable securitisation; • Index-linked securities (e.g. property index certificate); • Floating rate notes (FRN) such as perpetual notes (PRN), variable rate notes (VRN), structured FRN, reverse FRN, etc; • Euro medium-term notes; • Schuldscheine (German) notes [1]; • Bonds with optional maturity dates, the latest of which is more than one year after issue; • Debentures; • Negotiable Certificates of Deposits with contractual maturity of more than one year; • Malaysian Government Securities [2]; • Foreign Government Securities [1]; • Bearer depository receipts denoting ownership of debt securities issued by non-residents; • Long-term debt securities that have been sold under repurchase agreements; • Long-term debt securities that have been lent under a securities lending arrangement; and • Other long-term debt securities including Islamic debt securities. Exclude: • Derivative instruments; • Loans; • Trade credit and accounts receivable; • Debt securities that have been bought under repurchase agreements; and • Debt securities that have been acquired under a securities lending arrangement.	✓	✓		

Data Item	Description	Data Category			
		Direct Inv	Portfolio Inv	Financial Derivatives	Other Inv
Money Market Instruments	Refer to instrument, which give the holder the unconditional right to receive a stated, fixed sum of money on a specified date, and traded at a discount in organised markets. Include: • Money market instruments with an original term to maturity of one year or less, such as treasury bills/notes; • Bankers' acceptances; • Bank Negara Malaysia bills; • Commercial and financial papers; • Negotiable certificates of deposits with original contractual maturity of one year or less; • Short-term notes issued under issuance facilities and revolving underwriting facilities are included even though the underlying facility (the contingency) may be for more than one year because the notes themselves are of a short-term nature; • Debt securities that have been sold under repurchase agreements; and • Debt securities that have been lent under a securities lending arrangement. Exclude: • Debt securities that have been bought under repurchase agreements; • Debt securities that have been acquired under a securities lending arrangement; • Derivative instruments; • Loans; and • Trade credit and accounts receivable.	✓	✓		
Non-Participating RPS	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.	✓			

Data Item	Description	Data Category			
		Direct Inv	Portfolio Inv	Financial Derivatives	Other Inv
Financial Derivatives	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. 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. Also includes provisional allotment for Rights (PALS). Note: A fixed price contract for goods and services is **not** a financial derivative unless the contract is standardised so that the market risk therein can be traded in the financial markets in its own right. Thus, if an importer or exporter engages in a derivative transaction with a bank for hedging purposes, this would then 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.			✓	
Loans	Included are loans to finance trade, other loans and advances (including mortgages), financial leases and repurchase agreements (even though from legal viewpoint, they may not be considered loans). Also covers overdraft and revolving credit facilities.	✓			✓
Currency & deposits	Currency consists of notes and coin that are in circulation and commonly used to make payments (exclude commemorative coins and uncirculated banknotes) Deposits comprise those transferable and other deposits. Transferable deposit consists of deposits that are exchangeable on demand at par without restrictions or penalty, freely transferable by cheque or giro order, otherwise commonly used to make payments. Other deposits include all claims reflecting evidence of deposits other than transferable deposits. Deposits include current accounts, saving accounts and other time deposits. Also covers inter-bank placements/borrowings and Nostro account balances held with foreign banking institutions outside Labuan and Malaysia.	✓			✓

Data Item	Description	Data Category			
		Direct Inv	Portfolio Inv	Financial Derivatives	Other Inv
Suppliers/ Trade Credit	Consists of claims and liabilities arising from the direct extension of credit by the suppliers for goods and services transactions. Also include advance payments for work in progress (or to be undertaken) that is associated with such transactions	✓			✓
Others	Covers any items other than loans and currency and deposits such as capital subscription to international non-monetary organisations and miscellaneous account receivables and payables. Include liabilities on pension funds and life insurance companies to their non-residents participants and policy holders, claims on non-life companies, arrears and miscellaneous account receivables and payables, such as in respect of taxes, dividends declared payables but not yet paid, purchases and sales of securities, wages and salaries.	✓			✓

ISO COUNTRY AND CURRENCY CODES

COUNTRY	CODE	CURRENCY	CODE
AFGHANISTAN	AF	Afghani	AFN
ALAND ISLAND	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 Carribean Dollar	XCD
ANTARCTICA	AQ	No universal currency	
ANTIGUA & BARBUDA	AG	East Carribean Dollar	XCD
ARGENTINA	AR	Argentine Peso	ARS
ARMENIA	AM	Armenian Dram	AMD
ARUBA	AW	Aruban Guilder	AWG
AUSTRALIA	AU	Australian Dollar	AUD
AUSTRIA	AT	Euro	EUR
AZERBAIJAN	AZ	Azerbaijanian 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	Indian Rupee	INR
		Ngultrum	BTN
BOLIVIA	BO	Boliviano	BOB
		Mvdol	BOV
BOSNIA & HERZEGOVINA	BA	Convertible Marks	BAM
BOTSWANA	BW	Pula	BWP
BOUVET ISLAND	BV	Norwegian Krone	NOK
BRAZIL	BR	Brazillian 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	Chilean Peso	CLP
		Financial Chilean Peso/	CLF
		(Unidades de fomento)	
CHINA	CN	Yuan Renminbi	CNY
CHINESE TAIPEI	TW	New Taiwan Dollar	TWD
CHRISTMAS ISLANDS	CX	Australian Dollar	AUD
COCOS (KEELING) ISLANDS	CC	Australian Dollar	AUD
COLOMBIA	CO	Colombian Peso	COP
		Unidad de Valor Real	COU
COMOROS	KM	Comoros Franc	KMF
CONGO, PEOPLE'S REPUBLIC OF	CG	CFA Franc BEAC**	XAF
CONGO, THE DEMOCRATIC REPUBLIC OF	CD	Franch Congolais	CDF
COOK ISLANDS	CK	New Zealand Dollar	NZD

COUNTRY	CODE	CURRENCY	CODE
COSTA RICA	CR	Costa Rican Colon	CRC
COTE D'IVOIRE	CI	CFA Franc BCEAO*	XOF
CROATIA	HR	Croatian Kuna	HRK
CUBA	CU	Cuban Peso	CUP
CYPRUS	CY	Cyprus Pound	CYP
CZECH REPUBLIC	CZ	Czech Koruna	CZK
DENMARK	DK	Danish Krone	DKK
DJIBOUTI	DJ	Djibouti Franc	DJF
DOMINICA	DM	East Carribean 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
		US Dollar	USD
EQUATORIAL GUINEA	GQ	CFA Franc BEAC**	XAF
ERITREA	ER	Nakfa	ERN
ESTONIA	EE	Kroon (Estonian Krone)	EEK
ETHIOPIA	ET	Ethiopian Birr	ETB
FALKLAND ISLANDS (MALVINAS)	FK	Falklands Island 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	Cedi	GHS
GIBRALTAR	GI	Gibraltar Pound	GIP
GREECE	GR	Euro	EUR
GREENLAND	GL	Danish Krone	DKK
GRENADA	GD	East Carribean Dollar	XCD
GUADELOUPE	GP	Euro	EUR
GUAM	GU	US Dollar	USD
GUATEMALA	GT	Quetzal	GTQ
GUINEA	GN	Guinea Franc	GNF
GUINEA BISSAU	GW	Guinea Bissau Peso	GWP
		CFA Franc BCEAO*	XOF
GUERNSEY, C.I.	GG	Pound Sterling	GBP
GUYANA/FRENCH GUYANA	GY	Guyana Dollar	GYD
HAITI	HT	Gourde	HTG
		US Dollar	USD
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
ISRAEL	IL	New Israeli Sheqel	ILS
ISLE OF MAN	IM	Pound	IMP
ITALY	IT	Euro	EUR
JAMAICA	JM	Jamaican Dollar	JMD
JAPAN	JP	Yen	JPY
JERSEY	JE	Pound Sterling	GBP

COUNTRY	CODE	CURRENCY	CODE
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	Rand	ZAR
		Loti	LSL
LIBERIA	LR	Liberian Dollar	LRD
LIBYAN ARAB JAMAHIRIYA	LY	Libyan Dinar	LYD
LIECHTENSTEIN	LI	Swiss Franc	CHF
LITHUANIA	LT	Lithuanian Litas	LTL
LUXEMBOURG	LU	Euro	EUR
MACAU	MO	Pataca	MOP
MACEDONIA, THE FORMER YUGOSLAV	MK	Denar	MKD
REPUBLIC OF MADAGASCAR/MALAGASY	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	Maltese Lira	MTL
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
		Mexican Unidad de Inversion (UDI)	MXV
MICRONESIA, FEDERATED STATES OF	FM	US Dollar	USD
MOLDAVA, REPUBLIC OF	MD	Moldovan Leu	MDL
MONACO	MC	Euro	EUR
MONTENEGRO	ME	Euro	EUR
MONGOLIA	MN	Tugrik	MNT
MONTSERRAT	MS	East Carribean Dollar	XCD
MOROCCO	MA	Moroccan Dirham	MAD
MOZAMBIQUE	MZ	Metical	MZN
MYANMAR	MM	Kyat	MMK
NAMIBIA	NA	Rand	ZAR
		Namibia Dollar	NAD
NAURU	NR	Australian Dollar	AUD
NEPAL	NP	Nepalese Rupee	NPR
NETHERLANDS	NL	Euro	EUR
NETHERLANDS ANTILLES	AN	Netherlands Antilles Guilder	ANG
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
PALESTINIAN TERRITORY, OCCUPIED	PS		

COUNTRY	CODE	CURRENCY	CODE
PANAMA	PA	Balboa	PAB
		US Dollar	USD
PAPUA NEW GUINEA	PG	Kina	PGK
PARAGUAY	PY	Guarani	PYG
PERU	PE	Neuve 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
REUNION	RE	Euro	EUR
ROMANIA	RO	Leu	RON
RUSSIAN FEDERATION	RU	Russian Ruble	RUR
		Russian Ruble	RUB
RWANDA	RW	Rwanda Franc	RWF
SAINT HELENA	SH	St. Helena Pound	SHP
SAINT KITTS AND NEVIS	KN	East Carribean Dollar	XCD
SAINT LUCIA	LC	East Carribean Dollar	XCD
SAINT PIERRE & MIQUELON	PM	Euro	EUR
SAINT VINCENT & THE GRENADINES	VC	East Carribean Dollar	XCD
SAMOA	WS	Tala	WST
SAN MARINO	SM	Euro	EUR
SAO TOME & PRINCIPE	ST	Dobra	STD
SAUDI ARABIA	SA	Saudi Riyal	SAR
SENEGAL	SN	CFA Franc BCEAO*	XOF
SERBIA	RS	Dinar	RSD
SEYCHELLES	SC	Seychelles Rupee	SCR
SIERRA LEONE	SL	Leone	SLL
SINGAPORE	SG	Singapore Dollar	SGD
SLOVAKIA	SK	Slovak Koruna	SKK
SLOVENIA	SI	Euro	EUR
SOLOMON ISLAND	SB	Solomon Island Dollar	SBD
SOMALIA	SO	Somali Shilling	SOS
SOUTH AFRICA	ZA	Rand	ZAR
SOUTH GEORGIA & THE SOUTH SANDWICH ISLANDS	GS	Pound Sterling	GBP
SPAIN	ES	Euro	EUR
SRI LANKA	LK	Sri Lankan Rupee	LKR
SUDAN	SD	Sudanese Pound	SDG
SURINAME	SR	Suriname Dollar	SRD
SVALBARD & JAN MAYEN	SJ	Norwegian Krone	NOK
SWAZILAND	SZ	Lilangeni	SZL
SWEDEN	SE	Swedish Krona	SEK
SWITZERLAND	CH	Swiss Franc	CHF
SYRIAN ARAB REPUBLIC	SY	Syrian Pound	SYP
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 & TOBAGO	TT	Trinidad & Tobago Dollar	TTD
TUNISIA	TN	Tunisian Dinar	TND
TURKEY	TR	New Turkish Lira	TRY
TURKMENISTAN	TM	Manat	TMM
TURKEY & 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

COUNTRY	CODE	CURRENCY	CODE
UNITED KINGDOM	GB	Pound Sterling	GBP
UNITED STATES	US	US Dollar	USD
		US Dollar (Same Day)	USS
		US Dollar (Next Day)	USN
UNITED STATES MINOR OUTLYING ISLANDS	UM	US Dollar	USD
URUGUAY	UY	Peso Uruguayo	UYU
UZBEKISTAN	UZ	Uzbekistan Sum	UZS
VANUATU	VU	Vatu	VUV
VENEZUELA	VE	Bolivar Fuerte	VEB
VIET NAM	VN	Dong	VND
VIRGIN ISLANDS (BRITISH)	VG	US Dollar	USD
VIRGIN ISLANDS (U.S.)	VI	US Dollar	USD
WALLIS & FUTUNA ISLANDS	WF	CFP Franc	XPF
WESTERN SAHARA	EH	Moroccan Dirham	MAD
YEMEN	YE	Yemeni Rial	YER
ZAMBIA	ZM	Kwacha	ZMK
ZIMBABWE	ZW	ZimbabweDollar	ZWD
		Gold	XAU
		SDR International Monetary Fund (IMF)	XDR

Codes assigned by Bank Negara Malaysia:

LABUAN   LN

OTHERS   OT

*CFA Franc BCEAO : Responsible authority : Banque Centrale des l'Afrique de l'Quest

** CFA Franc BEAC : Responsible authority : Banque des Etats de l'Afrique de l'Quest

Note: For **Islamic Dinar** currency, the currency code will be XDR (SDR International Monetary Fund)

PART 4

ANNEXES

Determination of Direct Investment Relationship between Entities

```
                              ┌──────────────┐
                              │  Company N   │
                              └──────┬───────┘
        ┌──────────┬──────────┬──────┼──────────┬──────────┐
   ┌─────────┐ ┌─────────┐ ┌─────────┐ ┌─────────┐ ┌─────────┐
   │   60%   │ │   10%   │ │   30%   │ │   9%    │ │   70%   │
   │Company A│ │Company D│ │Company F│ │Company H│ │Company K│
   └────┬────┘ └────┬────┘ └────┬────┘ └────┬────┘ └────┬────┘
   ┌─────────┐ ┌─────────┐ ┌─────────┐ ┌─────────┐ ┌─────────┐
   │   55%   │ │   60%   │ │   25%   │ │  100%   │ │  100%   │
   │Company B│ │Company E│ │Company G│ │Company J│ │Branch L │
   └────┬────┘ └─────────┘ └─────────┘ └─────────┘ └─────────┘
   ┌─────────┐
   │   12%   │
   │Company C│
   └─────────┘
```
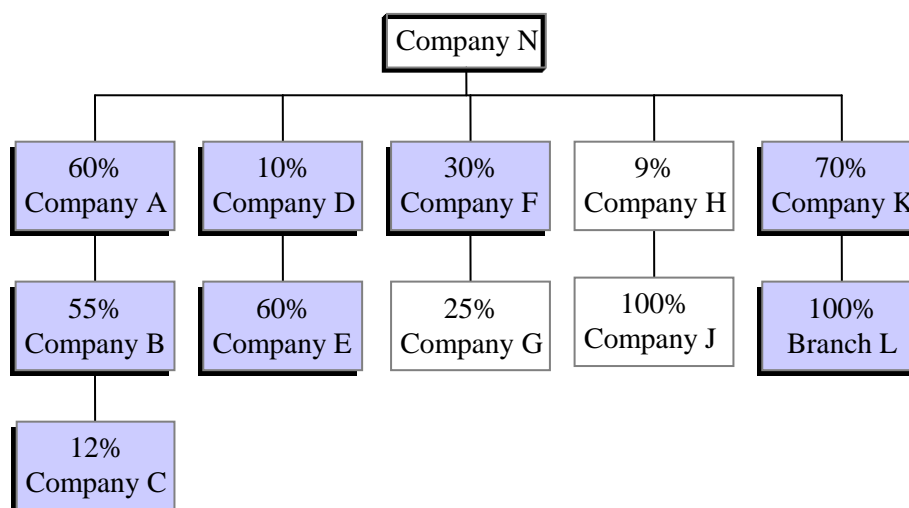
1. Direct investment relationship is identified if a resident entity in one economy (the direct investor) acquires a lasting interest (**10% or more of the ordinary shares, voting power or the equivalent**) in an enterprise resident in another economy (the direct investment enterprise, whether incorporated or unincorporated). These include subsidiaries, associates and branches.

2. In general,

   (a) 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.

   (b) Company X is an *associate* 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**.
.

Recording of Financial Derivatives

Example 1
An entity own an option worth 50 at the end of period which expires worthless during period 2.

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

Example 5

(a)   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	Transactions	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.

(b)   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:

	Opening Position	Transactions	Price Changes	Other Changes	Closing Position
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.

	Opening Position	Transactions	Price Changes	Other Changes	Closing Position
Financial Derivatives – Assets	0	-9.1	9.1	0	0

Recording of Investment Income

1. List of data items for reporting of investment income

Data Item	Financial Assets/ Liabilities	Example
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]

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 1st 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 2nd 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 3rd 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 4th 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	-

Note : Info in the rectangular box need not report.

VALUATION METHODOLOGY

Data Item	Valuation Method
Equity Securities	(i) For **listed companies**, 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. (ii) For **unlisted companies**, 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: (a) recent transaction price; (b) director valuation; (c) net asset value; or (d) book value.
Debt Securities • Bonds and Notes (include Non-Participating RPS); and • Money Market Instruments.	Debt securities shall be reported based on either trade price at the dates specified; or if not available, estimate using: (e) yield to maturity; (f) discounted net present value; (g) face value less written value of discount method; or (h) other 'marked to market' method.
Loans, Trade Credits, Deposits	Use nominal (face) value as an approximation to market value.
Financial Derivatives	(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. (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: (i) for traded contracts (i.e. in an organised markets), prevailing market prices; (j) for non-traded options, using price models such as Black-Scholes; and (k) for other non-traded contracts, use the present value of future cash flows.

EXAMPLE OF TRANSACTIONS THAT INCREASE/DECREASE ASSETS/LIABILITIES

Form	Debit (Outflow)	Credit (Inflow)
2A	Transaction that increases RE's financial assets • purchases of shares in non-resident companies; • purchases of debt securities and other tradable instruments issued by non-residents; • placement of deposits in non-resident bank accounts (i.e. overseas account and/or nostro account); and • amount payable for settlement of financial derivative contracts.	Transaction that decreases RE's financial assets • sales of shares held in non-resident companies; • sales of debt securities held in non-resident companies; • withdrawal of deposits from non-resident bank accounts; • payment received on accounts receivable; and • amount receivable for settlement of financial derivative contracts.
3A	Transaction that decreases RE's financial liabilities • sales of RE's shares by non-resident; • payment for trade credits received; • payment for the purchases of goods and services of account payable; • repayments of foreign loans; • payment for interest incurred and dividends accrued previously; • withdrawal of deposits by non-resident from resident bank accounts; • repurchase of options written by RE; and • net amounts payable for settlements of financial derivative contracts.	Transaction that increases RE's financial liabilities • purchases of RE's shares by non-residents; • purchases of RE's debt securities and other tradable instruments by non-residents; • drawdown of loans from abroad; • accounts payable on trade and services (purchased but not paid); • interest incurred to and dividends declared by RE; • increase of deposits by non-resident in resident bank accounts (i.e. vostro account); and • net amounts receivable for settlements of financial derivative contracts.
4A	Transaction that increases resident client's assets • purchase of shares in non-resident companies; and • purchase of debt securities and other tradable instruments issued by non-residents.	Transaction that decreases resident client's assets • sale of shares held in non-resident companies; and • sale of debt securities held in non-resident companies.
4B	Transaction that decreases non-resident client's assets • sale of shares in resident company.	Transaction that increases non-resident client's assets • purchase of shares in resident company; and • purchase of resident company's debt securities and other tradable instruments.

Coverage and Classification of External Assets and Liabilities Items

Data Items	Coverage	Data Category			
		Direct Invt.	Portfolio Invt.	Financial Derivatives	Other Invt.
Equity capital	Comprises equity in branches, all shares in subsidiaries and associates (except non-participating preferred shares that are treated as debt securities and included under *Direct Investment* – other capital), and other capital contributions. 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 *Direct Investment* – other capital, and thus, not to be reported under equity capital.	✔			
Retained earnings	Consists of direct investor's share of earnings not distributed as dividends by subsidiaries or associates and earnings of branches not remitted to direct investor.	✔			
Real Estates	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).	✔			
Equity securities	Covers all instruments and records acknowledging, after the claims of all creditors have been met, claims to the residual values of incorporated enterprises. Include the following: − ordinary shares; − participating preference shares; − depository receipts (e.g. American depository receipts (ADR)); − shares/units in mutual funds and investment trusts; − equity securities that have been sold under repurchase agreement; and − equity securities that have been lent under a security lending arrangement. Exclude the following: − Non-participating preference shares (but include these instruments under its own classification); − Rights, options, warrants and other derivative instruments; − Equity securities that have been bought under repurchase agreement; and	✔	✔		

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Data Items	Coverage	Data Category			
		Direct Invt.	Portfolio Invt.	Financial Derivatives	Other Invt.
	− Equity securities that have been acquired under securities lending arrangements.				
Bonds and notes	Refers to securities/instruments which give the holder the unconditional right to a fixed money income or contractually determined variable money income or payment of interest is not dependent upon the earning of the debtor. Include the following: − bonds such as treasury, zero coupon, stripped, deep discounted, currency linked (e.g. dual-currency), floating rate, equity-related (e.g. convertible bonds), Eurobonds; − convertible unsecured loanstock (CULS); − irredeemable convertible unsecured loanstock (ICULS); − asset-backed securities such as mortgage backed bonds, collateralised mortgage obligations and receivable securitisation; − index-linked securities (e.g. property index certificate); − floating rate notes (FRN) such as perpetual notes (PRN), variable rate notes (VRN), structures FRN, reverse FRN, etc.; − Euro medium-term notes; − Schuldscheine (German) notes; − bonds with optional maturity dates, the latest of which is more than one year after issue; − debentures; − negotiable certificate of deposits with contractual maturity of more than one year; − Malaysian Government Securities; − Foreign Government Securities; − bearer depository receipts denoting ownership of debt securities issued by non-residents; − long-term debt securities that have been sold under repurchase agreements; − long-term debt securities that have been lent under a securities lending arrangement; and − other long-term debt securities including Islamic debt securities. Exclude the following: − Derivative instruments; − Loans − Trade credit and accounts receivable; − Debt securities that have been bought under repurchase agreements; and − Debt securities that have been acquired under a	✔	✔		

Data Items	Coverage	Data Category			
		Direct Invt.	Portfolio Invt.	Financial Derivatives	Other Invt.
	securities lending arrangement				
Money market instruments	Refer to instruments, which 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. Covers: − money market instruments with an original term to maturity of one year or less, such as treasury bills/notes; − bankers' acceptances; − commercial and financial papers; − negotiable certificate of deposits with original contractual maturity of one year or less; − 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; − debt securities that have been sold under repurchase agreements; and − debt securities that have been lent under a securities lending arrangement. Exclude the following: − Debt securities that have bought under repurchase agreements; − Debt securities that have been acquired under a securities lending arrangement; − Derivatives instruments; − Loans; and − Trade credits and accounts receivable	✔	✔		
Non-participating RPS	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 the issuing entity.	✔			

Data Items	Coverage	Data Category			
		Direct Invt.	Portfolio Invt.	Financial Derivatives	Other Invt.
Financial Derivatives	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. 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. Also includes provisional allotment for Rights (PALS). Reports the net worth of the derivatives. **Note:** A fixed price contract for goods and services is **not** 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 would then 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.			✔	
Loans	Included are 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 (even though from legal viewpoint, they may not be considered loans). Also covers overdraft and revolving credit facilities.	✔			✔
Currency & Deposits	Currency consists of notes and coin that are in circulation and commonly used to make payments (exclude commemorative coins and uncirculated banknotes) Deposits comprise those transferable and other deposits. Transferable deposits consists 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. Deposits Include current accounts, saving accounts and other time deposits. Also covers inter-bank placements/ borrowings and Nostro account	✔			✔

Data Items	Coverage	Data Category			
		Direct Invt.	Portfolio Invt.	Financial Derivatives	Other Invt.
	balances held with foreign banking institutions outside Labuan and Malaysia.				
Suppliers/ Trade credit	Consist of claims and liabilities arising from the direct extension of credit by the suppliers for transactions goods and services. Also include advance payments for work in progress (or to be undertaken) that is associated with such transactions.	✔			✔
Others	Covers any items other than loans and currency and deposits such as capital subscription to international non-monetary organisations and miscellaneous account receivables and payables. Include liabilities of pension funds and life insurance companies to their non-resident participants and policy 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.	✔			✔

ISO COUNTRY AND CURRENCY CODES

COUNTRY	CODE	CURRENCY	CODE
AFGHANISTAN	AF	Afghani	AFN
ALBANIA	AL	Lek	ALL
ALGERIA	DZ	Algerian Dinar	DZD
AMERICAN SAMOA	AS	US Dollar	USD
ANDORRA	AD	Euro	EUR
		Andorran Peseta	ADP
ANGOLA	AO	Kwanza	AOA
ANGUILLA	AI	East Carribean Dollar	XCD
ANTARCTICA	AQ	No universal currency	
ANTIGUA & BARBUDA	AG	East Carribean Dollar	XCD
ARGENTINA	AR	Argentine Peso	ARS
ARMENIA	AM	Armenian Dram	AMD
ARUBA	AW	Aruban Guilder	AWG
AUSTRALIA	AU	Australian Dollar	AUD
AUSTRIA	AT	Euro	EUR
AZERBAIJAN	AZ	Azerbaijanian Manat	AZM
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	Indian Rupee	INR
		Ngultrum	BTN
BOLIVIA	BO	Boliviano	BOB
		Mvdol	BOV
BOSNIA & HERZEGOVINA	BA	Convertible Marks	BAM
BOTSWANA	BW	Pula	BWP
BOUVET ISLAND	BV	Norvegian Krone	NOK
BRAZIL	BR	Brazillian Real	BRL
BRITISH INDIAN OCEAN TERRITORY	IO	US Dollar	USD
BRUNEI DARUSSALAM	BN	Brunei Dollar	BND
BULGARIA	BG	Lev	BGL
		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	Chilean Peso	CLP
		Financial Chilean Peso/ (Unidades de fomento)	CLF
CHINA	CN	Yuan Renminbi	CNY
CHRISTMAS ISLANDS	CX	Australian Dollar	AUD
COCOS (KEELING) ISLANDS	CC	Australian Dollar	AUD
COLOMBIA	CO	Colombian Peso	COP
		Unidad de Valor Real	COU
COMOROS	KM	Comoros Franc	KMF
CONGO	CG	CFA Franc BEAC**	XAF

COUNTRY	CODE	CURRENCY	CODE
CONGO, THE DEMOCRATIC REPUBLIC OF	CD	Franch Congolais	CDF
COOK ISLANDS	CK	New Zealand Dollar	NZD
COSTA RICA	CR	Costa Rican Colon	CRC
COTE D'IVOIRE	CI	CFA Franc BCEAO*	XOF
CROATIA	HR	Croatian Kuna	HRK
CUBA	CU	Cuban Peso	CUP
CYPRUS	CY	Cyprus Pound	CYP
CZECH REPUBLIC	CZ	Czech Koruna	CZK
DENMARK	DK	Danish Krone	DKK
DJIBOUTI	DJ	Djibouti Franc	DJF
DOMINICA	DM	East Carribean 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
		US Dollar	USD
EQUATORIAL GUINEA	GQ	CFA Franc BEAC**	XAF
ERITREA	ER	Nakfa	ERN
ESTONIA	EE	Kroon (Estonian Krone)	EEK
ETHIOPIA	ET	Ethiopian Birr	ETB
FALKLAND ISLANDS (MALVINAS)	FK	Falklands Island 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	Cedi	GHC
GIBRALTAR	GI	Gibraltar Pound	GIP
GREECE	GR	Euro	EUR
GREENLAND	GL	Danish Krone	DKK
GRENADA	GD	East Carribean Dollar	XCD
GUADELOUPE	GP	Euro	EUR
GUAM	GU	US Dollar	USD
GUATEMALA	GT	Quetzal	GTQ
GUINEA	GN	Guinea Franc	GNF
GUINEA BISSAU	GW	Guinea Bissau Peso	GWP
		CFA Franc BCEAO*	XOF
GUYANA/FRENCH GUYANA	GY	Guyana Dollar	GYD
HAITI	HT	Gourde	HTG
		US Dollar	USD
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
ISRAEL	IL	New Israeli Sheqel	ILS
ISLE OF MAN	IM	Pound	IMP
ITALY	IT	Euro	EUR

COUNTRY	CODE	CURRENCY	CODE
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	Rand	ZAR
		Loti	LSL
LIBERIA	LR	Liberian Dollar	LRD
LIBYAN ARAB JAMAHIRIYA	LY	Libyan Dinar	LYD
LIECHTENSTEIN	LI	Swiss Franc	CHF
LITHUANIA	LT	Lithuanian Litas	LTL
LUXEMBOURG	LU	Euro	EUR
MACAU	MO	Pataca	MOP
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	MK	Denar	MKD
MADAGASCAR/MALAGASY	MG	Malagasy Franc	MGF
		Ariary	MGA
MALAWI	MW	Kwacha	MWK
MALAYSIA	MY	Malaysian Ringgit	MYR
MALDIVES	MV	Rufiyaa	MVR
MALI	ML	CFA Franc BCEAO*	XOF
MALTA	MT	Maltese Lira	MTL
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
		Mexican Unidad de Inversion (UD	MXV
MICRONESIA, FEDERATED STATES OF	FM	US Dollar	USD
MOLDAVA, REPUBLIC OF	MD	Moldovan Leu	MDL
MONACO	MC	Euro	EUR
MONGOLIA	MN	Tugrik	MNT
MONTSERRAT	MS	East Carribean Dollar	XCD
MOROCCO	MA	Moroccan Dirham	MAD
MOZAMBIQUE	MZ	Metical	MZM
MYANMAR	MM	Kyat	MMK
NAMIBIA	NA	Rand	ZAR
		Namibia Dollar	NAD
NAURU	NR	Australian Dollar	AUD
NEPAL	NP	Nepalese Rupee	NPR
NETHERLANDS	NL	Euro	EUR
NETHERLANDS ANTILLES	AN	Netherlands Antilles Guilder	ANG
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

COUNTRY	CODE	CURRENCY	CODE
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
PALESTINIAN TERRITORY, OCCUPIED	PS		
PANAMA	PA	Balboa	PAB
		US Dollar	USD
PAPUA NEW GUINEA	PG	Kina	PGK
PARAGUAY	PY	Guarani	PYG
PERU	PE	Neuve 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
REUNION	RE	Euro	EUR
ROMANIA	RO	Leu	ROL
RUSSIAN FEDERATION	RU	Russian Ruble	RUR
		Russian Ruble	RUB
RWANDA	RW	Rwanda Franc	RWF
SAINT HELENA	SH	St. Helena Pound	SHP
SAINT KITTS AND NEVIS	KN	East Carribean Dollar	XCD
SAINT LUCIA	LC	East Carribean Dollar	XCD
SAINT PIERRE & MIQUELON	PM	Euro	EUR
SAINT VINCENT & THE GRENADINES	VC	East Carribean Dollar	XCD
SAMOA	WS	Tala	WST
SAN MARINO	SM	Euro	EUR
SAO TOME & PRINCIPE	ST	Dobra	STD
SAUDI ARABIA	SA	Saudi Riyal	SAR
SENEGAL	SN	CFA Franc BCEAO*	XOF
SERBIA & MONTENEGRO	CS	Euro	EUR
		Serbian Dinar	CSD
SEYCHELLES	SC	Seychelles Rupee	SCR
SIERRA LEONE	SL	Leone	SLL
SINGAPORE	SG	Singapore Dollar	SGD
SLOVAKIA	SK	Slovak Koruna	SKK
SLOVENIA	SI	Tolar	SIT
SOLOMON ISLAND	SB	Solomon Island Dollar	SBD
SOMALIA	SO	Somali Shilling	SOS

COUNTRY	CODE	CURRENCY	CODE
SOUTH AFRICA	ZA	Rand	ZAR
SOUTH GEORGIA & THE SOUTH SANDWICH ISLANDS	GS		
SPAIN	ES	Euro	EUR
SRI LANKA	LK	Sri Lankan Rupee	LKR
SUDAN	SD	Sudanese Dinar	SDD
SURINAME	SR	Suriname Guilder	SRG
SVALBARD & JAN MAYEN	SJ	Norwegian Krone	NOK
SWAZILAND	SZ	Lilangeni	SZL
SWEDEN	SE	Swedish Krona	SEK
SWITZERLAND	CH	Swiss Franc	CHF
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 & TOBAGO	TT	Trinidad & Tobago Dollar	TTD
TUNISIA	TN	Tunisian Dinar	TND
TURKEY	TR	Turkish Lira	TRL
TURKMENISTAN	TM	Manat	TMM
TURKEY & 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
		US Dollar (Same Day)	USS
		US Dollar (Next Day)	USN
UNITED STATES MINOR OUTLYING ISLAND	UM	US Dollar	USD
URUGUAY	UY	Peso Uruguayo	UYU
UZBEKISTAN	UZ	Uzbekistan Sum	UZS
VANUATU	VU	Vatu	VUV
VENEZUELA	VE	Bolivar	VEB
VIET NAM	VN	Dong	VND
VIRGIN ISLANDS (BRITISH)	VG	US Dollar	USD
VIRGIN ISLANDS (U.S.)	VI	US Dollar	USD
WALLIS & FUTUNA ISLANDS	WF	CFP Franc	XPF
WESTERN SAHARA	EH	Moroccan Dirham	MAD
YEMEN	YE	Yemeni Rial	YER
YUGOSLAVIA	YU	Yugoslavian Dinar	YUM
ZAIRE	ZR	New Zaire	ZRN
ZAMBIA	ZM	Kwacha	ZMK
ZIMBABWE	ZW	ZimbabweDollar	ZWD
		Gold	XAU
		Fund (IMF)	XDR

Codes assigned by Bank Negara Malaysia:
LABUAN   LN
OTHERS   OT

* CFA Franc BCEAO : Responsible authority : Banque Centrale des l'Afrique de l'Quest
** CFA Franc BEAC : Responsible authority : Banque des Etats de l'Afrique de l'Quest

Note: For **Islamic Dinar** currency, the currency code will be XDR (SDR International Monetary Fund)

LOFSA EAL Reporting Guidelines Appendix II.xls

COUNTRY	CODE	CURRENCY	CODE

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	Transactions	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	Transactions	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	Transactions	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	Transactions	Price Changes	Other Changes	Closing Position
Financial Derivatives – Assets	0	-75	75	0	0
Financial Derivatives – Liabilities	0	-25	0	25	0

Example 5

(a)   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	Transactions	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.

(b)   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:

	Opening Position	Transactions	Price Changes	Other Changes	Closing Position
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.

	Opening Position	Transactions	Price Changes	Other Changes	Closing Position
Financial Derivatives – Assets	0	-9.1	9.1	0	0