## GUIDELINES ON ACCOUNT QUALIFIER

These guidelines prescribe the precise wordings to be used when completing the account qualifier fields of securities accounts for the respective categories enumerated herein: -

| **CATEGORY A** | **EXEMPT AUTHORISED NOMINEES** |
| --- | --- |
| **CATEGORY A1** | **EXEMPT AUTHORISED NOMINEES UNDER THE SCHEDULE OF THE SECURITIES INDUSTRY (CENTRAL DEPOSITORIES) (EXEMPTION) ORDER 2005 ("THE EXEMPTION ORDER 2005")** |

1.      Exempt Authorised Nominees as stipulated under the Schedule of the Exemption Order 2005, *are required* to complete the account qualifier field. In completing the account qualifier field, they are *given the options* stated below: -

a.   Exempt Authorised Nominees who choose to declare the beneficial owners' names in full, must ensure that their account qualifier fields comply with the naming convention stated in Category B1.

*OR*

b.   Exempt Authorised Nominees who choose not to declare the beneficial owners must complete their account qualifier fields in the manner stated below: -

i.   Exempt Authorised Nominees that are nominee companies as stipulated under Items 1 to 7 of the Schedule of the Exemption Order 2005 holding securities for a particular intermediary that is a direct client of the Exempt Authorised Nominee and has given instruction to such Exempt Authorised Nominee to hold deposited securities on its behalf or on behalf of its clients ("Instructing Client") must complete their account qualifier fields in the following manner:-

| Item No. | Scenario | Account Qualifier Field To Be Completed As: - |
| --- | --- | --- |
| 1 | ABC Nominees (Asing) Sdn Bhd an Exempt Authorised Nominee has been appointed by a foreign intermediary i.e. ABC Private Limited to hold securities on behalf of its clients. | **Exempt AN for ABC Private Limited**<br><br>**Note: The Instructing Client shall be a body corporate and the name of the Instructing Client shall be stated in full. You are not allowed to abbreviate the name of the Instructing Client.** |

**Note:   This is not applicable for Exempt Authorised Nominees that are nominee companies operating a Clearing Account for the purpose of Institutional Settlement Services (ISS) transactions, holding securities in relation to a Depository Receipt Programme or holding unclaimed securities whereby the beneficial owners are unknown.  Such nominee companies must comply with the guidelines contained in paragraphs ii to iv below.**

ii.    Exempt Authorised Nominees holding underlying securities for Depository Receipt Programmes must complete their account qualifier fields in the following manner: -

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| ABC Nominees (Asing) Sdn Bhd an Exempt Authorised Nominee acting as a custodian for a DR programme issued by AA International Limited in relation to XYZ Bhd. | *<Name of issuer of the DR>  DR PROG. for <name of the securities in full>*<br><br>E.g. AA International Limited DR PROG. for XYZ Bhd |

iii.    Exempt Authorised Nominees operating clearing account for the purpose of Institutional Settlement Services (ISS) transactions must complete their account qualifier fields in the manner prescribed under the rules and guidelines of Bursa Malaysia Securities Clearing Sdn Bhd.

iv    The other categories of Exempt Authorised Nominee, including recognised clearing house under section 38 Capital Markets and Services Act 2007, Minister of Finance, Minister of Finance Incorporated, the Accountant General, the Registrar of Unclaimed Monies, a registered issuing house, Japan Securities Clearing Corporation in relation to YTL Corporation Bhd shares, Exempt Authorised Nominee that are holding unclaimed securities and all the remaining categories of Exempt Authorised Nominee must complete their account qualifier fields in the following manner:-

| Account Qualifier Field to be completed as: - |
|---|
| **Exempt AN** |

**CATEGORY B**     **AUTHORISED NOMINEES**

Pursuant to Bursa Depository's rules, Authorised Nominee refers to a person who is authorized to act as a nominee as specified in accordance with the schedule prescribed under Part VIII of the Rules of the Bursa Depository.

An authorised nominee shall in the manner prescribed by the Bursa Depository furnish to the Authorised Depository Agents the **name** and other particulars of the beneficial owner such as **Beneficiary ID, Beneficiary Type and Beneficiary Ownership** in the securities account opened in the name of authorised nominee.

However, Authorised Depository Agents opening Exempt AN securities accounts for Participating Organization for the purpose of clearing is not required to provide the particulars of beneficial owner such as Beneficiary ID, Beneficiary Type and Beneficiary Ownership.

**CATEGORY B1**     **CUSTODY ACCOUNTS**

1.     Authorised Nominee holding securities for the purpose of custody must complete their account qualifier fields in the following manner: -

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| ABC Nominees (Asing) Sdn Bhd acting as a custodian for a foreign intermediary (Asia Pacific Pte Ltd) with "Thomas Smith" as the beneficial owner. | *< intermediary> for <name of beneficial owner>*<br><br>E.g. Asia Pacific Pte Ltd for Thomas Smith<br><br>Note: Only one intermediary may be named. The intermediary name is optional and can be abbreviated. However, the beneficial owner's name must be in full. |

**CATEGORY B2**     **PLEDGED SECURITIES ACCOUNTS**

2.     Authorised Nominees holding "pledged securities", pursuant to Section 40 (3) of Securities Industry (Central Depositories) Act 1991, must include "Pledged Securities Account" in their account qualifier fields.

Example: Where ABC Bank Bhd provides financing to its client "Thomas Smith" and accepts pledged securities from Thomas Smith (who is the beneficial owner of the securities), the following account qualifiers for the Pledged Securities Account must be used:

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| The pledged securities account is maintained in the name of ABC Bank Bhd. | *Pledged Securities Account for <name of beneficial owner>*<br>E.g. Pledged Securities Account for Thomas Smith |

OR

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| The pledged securities account is maintained in the name of ABC Nominees (Asing) Sdn Bhd, the wholly owned nominee company of ABC Bank Bhd. | *Pledged Securities Account for <name of beneficial owner>*<br><br>E.g. Pledged Securities Account for Thomas Smith |

OR

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| The pledged securities account is maintained in the name of XYZ Nominees (Asing) Sdn Bhd, acting as a custodian for ABC Bank Bhd. | *Pledged Securities Account - <pledgee / intermediary> for <name of beneficial owner>*<br><br>E.g. Pledged Securities Account - ABC Bank Bhd for Thomas Smith<br><br>OR<br><br>*Pledged Securities Account for <name of beneficial owner>*<br>E.g. Pledged Securities Account for Thomas Smith |

**CATEGORY B3**   **PRINCIPAL   SECURITIES   ACCOUNTS   OF   AUTHORISED DEPOSITORY   AGENTS   WHO   ARE   PARTICIPATING ORGANISATIONS OF STOCK EXCHANGES**

3.   Authorised Depository Agent who are Participating Organisation of stock exchanges must complete the account qualifiers for their principal securities accounts in accordance with the rules of the respective stock exchanges.

**i.   SCENARIO 1 -   OMNIBUS ACCOUNT**

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| ABC Securities Sdn Bhd<br>(Where ABC Securities Sdn Bhd has opened a principal account for the purpose of clearing) | *Exempt AN <Naming convention prescribed by Bursa Malaysia Securities Bhd>* |

**ii.   SCENARIO 2 -   UNDER THE NAME OF BENEFICIAL OWNER**

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd<br>(Where ABC Securities Sdn Bhd has opened a principal account for the purpose of clearing) | *<Naming convention prescribed by Bursa Malaysia Securities Bhd>* |

| **CATEGORY C** | **OTHERS** |
|---|---|

| **CATEGORY C1** | **NOMINEE COMPANIES WHO ARE BENEFICIAL OWNERS** |
|---|---|

1.  All nominee companies who have declared themselves to be beneficial owners of the securities in the securities account must complete their account qualifier fields in the following manner:-

| **Scenario** | **Account Qualifier Field to be completed as:-** |
|---|---|
| XYZ Nominees (Tempatan) Sdn Bhd (Where XYZ Nominees (Tempatan) Sdn Bhd is a nominee company acting as principal /beneficial owner to the securities in the securities account.) | *As beneficial owner* |

| **CATEGORY C2** | **SHARE BUY BACK ACCOUNTS** |
|---|---|

2.  Issuers which open securities accounts for the purchase of their own securities in a share buy-back pursuant to the relevant laws, regulations or rules must complete their account qualifier fields in the following manner :-

| **Scenario** | **Account Qualifier Field to be completed as: -** |
|---|---|
| ABC Berhad (Where ABC Berhad purchases its own securities pursuant to the relevant laws, regulations or rules) | *Share Buy Back Account* |

| **CATEGORY C3** | **SECURITIES BORROWING AND LENDING ACCOUNTS AND ISLAMIC SECURITIES SELLING AND BUYING FOR NEGOTIATED TRANSACTIONS ACCOUNTS (ISSBNT)** |
|---|---|

3.  All securities accounts held by the Borrower (for Bursa SBL Transactions), the Approved SBLNT Borrower (for SBL Negotiated Transactions) and Approved User (for (ISSBNT)) must contain the following account qualifier fields:-

3.1 RSS/SBL/ISSBNT or PSS/SBL/ISSBNT securities account of the Participating Organisations (PO) of the stock exchange as Borrower or Approved SBLNT Borrower or Approved User.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd has opened a principal Investment account for the purpose of performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities for itself) | ***RSS/SBL/ISSBNT  IVT*** <br><br> ***PSS/SBL/ISSBNT IVT*** |

3.2 RSS/SBL/ISSBNT or PSS/SBL/ISSBNT securities account of an Approved SBLNT Borrower or an Approved User that is a non-PO.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| XYZ Broker Ltd (Where XYZ Broker Ltd an Approved SBLNT Borrower or an Approved User has opened a CDS Account for the purpose of performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities for itself) | ***RSS/SBL/ISSBNT*** <br><br> ***PSS/SBL/ISSBNT*** |

3.3 RSS/SBL/ISSBNT or PSS/SBL/ISSBNT securities account for each Borrower's Client /Approved SBLNT Borrower/ Approved User that is a non-PO.

   3.3.1 Authorised Nominees Securities Accounts

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd a PO has opened a principal Clearing account for the purpose of performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities for ABC Pte Ltd. ABC Pte Ltd can either be a Borrower's client under Bursa SBL Transactions or an Approved SBLNT Borrower or an Approved User that is a non-PO.) | ***RSS/SBL/ISSBNT CLR for < Borrower's Client / Approved SBLNT Borrower / Approved User (Name of the Beneficial Owner) >*** <br><br> E.g. RSS/SBL/ISSBNT CLR for ABC Pte Ltd <br><br> ***PSS/SBL/ISSBNT CLR for < Borrower's Client / Approved SBLNT Borrower / Approved User (Name of the Beneficial Owner) >*** <br><br> E.g. PSS/SBL/ISSBNT CLR for ABC Pte Ltd |

**OR**

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Nominees (Tempatan) Sdn Bhd (Where ABC Securities Sdn Bhd a PO is using its wholly owned nominee account i.e. ABC Nominees (Tempatan) Sdn Bhd for the purpose of performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities for XYZ Sdn Bhd. XYZ Sdn Bhd can either be a Borrower's client under Bursa SBL Transactions or an Approved SBLNT Borrower or an Approved User that is a non-PO.) | *RSS/SBL/ISSBNT for < Borrower's Client / Approved SBLNT Borrower /Approved User (Name of the Beneficial Owner) >*<br><br>E.g. RSS/SBL/ISSBNT for XYZ Sdn Bhd<br><br><br>*PSS/SBL/ISSBNT for < Borrower's Client / Approved SBLNT Borrower /Approved User (Name of the Beneficial Owner) >*<br><br>E.g. PSS/SBL/ISSBNT for XYZ Sdn Bhd |

**OR**

3.3.2     RSS/SBL/ISSBNT or PSS/SBL/ISSBNT securities account for each client of an Approval SBLNT Borrower or an Approved User that is a non-PO but having Authorised Nominee status.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| XYZ Broker Ltd (Where XYZ Broker Ltd an Approved SBLNT Borrower/ an Approved User that is a non-PO but having Authorized Nominee status opens a CDS for the purpose of performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities for its client i.e. ABC Pte Ltd.) | *RSS/SBL/ISSBNT for < / Approved SBLNT Borrower's or Approved User Client (Name of the Beneficial Owner) >*<br><br>E.g. RSS/SBL/ISSBNT for ABC Pte Ltd<br><br>*PSS/SBL/ISSBNT for < / Approved SBLNT Borrower's or Approved User Client (Name of the Beneficial Owner) >*<br><br>E.g. PSS/SBL/ISSBNT for ABC Pte Ltd |

3.3.3    Exempt Authorised Nominees Securities Accounts

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd a PO has opened a principal Clearing account for the purpose of performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities for an Instructing Client i.e. Foreign Broker Pte. Ltd. Foreign Broker Pte Ltd can be either be a Borrower's client under Bursa SBL Transactions or an Approved SBLNT Borrower or an Approved User that is a non PO and is performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities on behalf of its clients.) | ***RSS/SBL/ISSBNT Exempt AN CLR for <Borrower's Client / Approved SBLNT Borrower/ Approved User (Name of the Instructing Client of the ADA) >*** <br><br> E.g. RSS/SBL/ISSBNT Exempt AN CLR for Foreign Broker Pte Ltd <br><br> ***PSS/SBL/ISSBNT Exempt AN CLR for <Borrower's Client / Approved SBLNT Borrower/ Approved User (Name of the Instructing Client of the ADA) >*** <br><br> E.g. PSS/SBL/ISSBNT Exempt AN CLR for Foreign Broker Pte Ltd |

**OR**

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Nominees (Asing) Sdn Bhd (Where ABC Securities Sdn Bhd a PO is using its wholly owned nominee account i.e. ABC Nominees (Asing) Sdn Bhd for the purpose of performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities for an Instructing Client i.e. Foreign Broker Pte. Ltd. Foreign Broker Pte Ltd can either be a Borrower's client under Bursa SBL Transactions or an Approved SBLNT Borrower or an Approved User that is a non PO and is performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities on behalf of its clients.) | ***RSS/SBL/ISSBNT Exempt AN for <Borrower's Client / Approved SBLNT Borrower / Approved User (Name of the Instructing Client of the ADA)>*** <br><br> E.g. RSS/SBL/ISSBNT Exempt AN for Foreign Broker Pte Ltd <br><br> ***PSS/SBL/ISSBNT Exempt AN for <Borrower's Client / Approved SBLNT Borrower / Approved User (Name of the Instructing Client of the ADA) >*** <br><br> E.g. PSS/SBL/ISSBNT Exempt AN for Foreign Broker Pte Ltd |

**OR**

3.3.4 RSS/SBL/ISSBNT or PSS/SBL/ISSBNT securities account for clients of an Approved SBLNT Borrower or an Approved User that is a non-PO but having Exempt Authorized status.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| XYZ Broker Ltd (Where XYZ Broker Ltd an Approved SBLNT Borrower or an Approved User that is a non-PO but having Exempt Authorized Nominee status opens a CDS for the purpose of performing RSS/SBL/ISSBNT or PSS/SBL/ISSBNT activities for its client i.e. Foreign Broker Ltd.) | *RSS/SBL/ISSBNT Exempt AN for < Approved SBLNT Borrower's or Approved User (Name of the Instructing Client of the Exempt Authorised Nominee) >*<br><br>E.g. RSS/SBL/ISSBNT Exempt AN for Foreign Broker Ltd.<br><br>*PSS/SBL/ISSBNT Exempt AN for < Approved SBLNT Borrower's or Approved User (Name of the Instructing Client of the Exempt Authorised Nominee) >*<br><br>E.g. PSS/SBL/ISSBNT Exempt AN for Foreign Broker Ltd. |

3.4 SBL/ISSBNT securities accounts maintained by an Approved SBLNT Borrower or an Approved User that is a non-PO with an Authorised Direct Member (ADM).

3.4.1. Authorised Nominees Securities Accounts

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| XYZ Nominee (Asing) Sdn Bhd (Where XYZ Nominee (Asing) Sdn Bhd is acting as a custodian for a foreign intermediary i.e. ABC Pte Ltd. ABC Pte Ltd is a Borrower's client under Bursa SBL Transactions or an Approved SBLNT Borrower or an Approved User who is holding the loaned securities/ISSBNT securities on behalf of its client i.e. John Smith.) | *SBL/ISSBNT of < Borrower's Client / Approved SBLNT Borrower/ Approved User> for <Name of Beneficial Owner>*<br><br>E.g. SBL /ISSBNT of ABC Pte Ltd for John Smith |

**OR**

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| XYZ Nominee (Asing) Sdn Bhd (Where XYZ Nominee (Asing) Sdn Bhd is acting as a custodian for a foreign intermediary  i.e. ABC Pte Ltd. ABC Pte Ltd is a Borrower's client under Bursa SBL or an Approved SBLNT Borrower or an Approved User that is holding the loaned securities/ISSBNT securities for itself. | *SBL/ISSBNT of < Borrower's Client / Approved SBLNT Borrower / Approved User>*  E.g. SBL/ISSBNT of ABC Pte Ltd |

3.4.2.    Exempt Authorised Nominees Securities Accounts

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| XYZ Nominee (Asing) Sdn Bhd (Where XYZ Nominee  (Asing) Sdn Bhd is acting as a custodian for a foreign intermediary  i.e. Foreign Broker Pte Ltd. Foreign Broker Pte Ltd is a Borrower's client under Bursa SBL Transactions or an Approved SBLNT Borrower or an Approved User that is holding the loaned securities/ISSBNT Securities  on behalf of its clients.) | *SBL/ISSBNT Exempt AN for < Borrower's Client / Approved SBLNT Borrower / Approved User>*  E.g. SBL/ISSBNT Exempt AN for Foreign Broker Pte Ltd |

3.5    SBL/ISSBNT securities account for Potential Trade Failure on the part of the Borrower/Approved User or its Clients.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd as a Borrower/Approved User has opened a principal Error account to perform borrowing activities involving its potential trade failure or of its clients) | *SBL/ISSBNT Exempt AN ERROR for Potential Trade Failure* |

| CATEGORY C4 | EXCHANGE TRADED FUND (ETF) ACCOUNTS |

4.      All securities accounts opened for the purpose of dealing in ETF must complete their account qualifier fields in the following manner:-

4.1      ETF securities account of the Participating Dealer for the purpose of arbitrage, creation and redemption for their proprietary positions.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd has opened a principal Investment account for the purpose of arbitrage, creation and redemption for their proprietary positions) | *IVT - ETF* |

4.2      ETF securities account for the purpose of creation and redemption for Participating Dealer's clients.

     4.2.1.     Authorised Nominees Securities Accounts

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Nominees (Tempatan) Sdn Bhd (Where ABC Nominees (Tempatan) Sdn Bhd is a wholly owned nominee company of a Participating Dealer has opened a CDS account for the purpose of creation and redemption for ABC Fund. | *ETF for ABC Fund* |

     4.2.2.     Exempt Authorised Nominees Securities Accounts

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Nominees (Tempatan) Sdn Bhd (Where ABC Nominees (Tempatan) Sdn Bhd is a wholly owned nominee company of a Participating Dealer has opened a CDS account for the purpose of creation and redemption for their clients. | *Exempt AN for ETF* |

**CATEGORY C5**  **MARKET MAKER'S ACCOUNT WITH REGARDS TO EXCHANGE TRADED FUNDS, EXCHANGE TRADED BONDS, STRUCTURED WARRANTS AND ELIGIBLE STOCK**

5.   All securities accounts opened by Market Makers (MM) for the purpose of market making with regards to Exchange Traded Funds (ETF), Exchange Traded Bonds (ETB), Structured Warrants (SW) and Eligible Stock must complete their account qualifier fields in the following manner:-

5.1    Securities account of a Market Maker in relation to performing market making for ETFs

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd is the registered market maker and has opened a CDS account for the purpose of performing market making with regards to each issue of ETFs, i.e. FB30ETF and ABFMY1. | *MM  - <ETF Product Name>*<br><br>E.g.: -<br>MM –  FB30ETF |

5.2    A Market Maker using securities account opened under an Authorised Nominee to perform market making for ETFs

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Nominees (Tempatan) Sdn Bhd (Authorised Nominee)<br><br>(Where XYZ Sdn Bhd the registered market maker is using an account under ABC Securities Nominee (Tempatan) Sdn Bhd to perform market making for an ETF program i.e. FB30ETF) | *MM - <ETF Product Name>  for <Name of Market Maker>*<br><br>Eg :-<br>MM – FBM30ETF  for XYZ Sdn Bhd |

5.3    A foreign corporation as a Market Maker opened an account under an Authorised Nominee to perform market making for ETFs.

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| DEF Pty Ltd (DEF Pty Ltd is the registered market maker and has opened a CDS account with a foreign intermediary (Morgan Stanley) to perform market making for an ETF program i.e. FBM30ETF).  Morgan Stanley then trades through ABC Securities Nominees (Asing) Sdn Bhd. | *MM - <ETF Product Name>  -Foreign Intermediary for <Name of Market Maker>*<br><br>Eg :-<br>MM – FBM30ETF – Morgan Stanley for DEF Pty Ltd |

5.4    Securities account of a Market Maker in relation to performing market making for SW.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| DEF Sdn Bhd<br>(DEF Sdn Bhd is the registered market maker and has opened a CDS account for the purpose of  performing  market making with regards to all issues of SW) | ***MM - <SWP>***<br><br>Eg :-<br>MM - SWP |

5.5    A Market Maker using securities account opened under an Authorised Nominee to perform market making for SW

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Nominees (Asing ) Sdn Bhd (Authorised Nominee)<br><br>(Where Foreign Broker Pte Ltd the registered market maker is using  an account under ABC Securities Nominee (Asing) Sdn Bhd to perform market making for all issues of SW) | ***MM - <SWP>  for <Name of Market Maker***<br><br>Eg :-<br>MM – SWP for Foreign Broker Pte Ltd |

5.6    A foreign corporation as a Market Maker opened an account under an Authorised Nominee to perform market making for SW.

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| DEF Pty Ltd<br>(DEF Pty Ltd is the registered market maker and has opened a CDS account with a foreign intermediary (Morgan Stanley) for the purpose of performing market making with regards to all issues of SW.  Morgan Stanley then trades through ABC Securities Nominees (Asing) Sdn Bhd. | ***MM - <SWP>  -Foreign Intermediary for <Name of Market Maker>***<br><br>Eg :-<br>MM – SWP – Morgan Stanley for DEF Pty Ltd |

5.7      Securities account of a Market Maker in relation to performing market making for ETBs

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd is the registered market maker and has opened a CDS account for the purpose of performing market making with regards to bonds which are traded on Bursa Malaysia Securities) | *MM - &lt;ETB&gt;*<br><br>Eg :-<br>MM – ETB |

5.8      A Market Maker using securities account opened under an Authorised Nominee to perform market making for ETBs

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Nominees (Asing ) Sdn Bhd (Authorised Nominee)<br><br>(Where XYZ Pte Ltd the registered market maker is using an account under ABC Securities Nominee (Asing) Sdn Bhd to perform market making for bonds which are traded on Bursa Malaysia Securities) | *MM - &lt;ETB&gt; for &lt;Name of Market Maker*<br><br>Eg :-<br>MM – ETB for XYZ Pte Ltd |

5.9      Securities account of a Market Maker in relation to performing market making for Eligible Stock

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd is the registered market maker and has opened a CDS account for the purpose of performing market making for Eligible Stocks which are traded on Bursa Malaysia Securities) | *MM - &lt;ES&gt;*<br><br>Eg :-<br>MM – ES |

5.10 A Market Maker using securities account opened under an Authorised Nominee to perform market making for Eligible Stock.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Nominees (Asing ) Sdn Bhd (Authorised Nominee)<br><br>(Where XYZ Pte Ltd the registered market maker is using an account under ABC Securities Nominee (Asing) Sdn Bhd to perform market making for Eligible Stocks which are traded on Bursa Malaysia Securities) | *MM - \<ES\> for \<Name of Market Maker*<br><br>Eg :-<br>MM – ES for XYZ Pte Ltd |

5.11 Securities account of a Market Maker in relation to performing Permitted Short Selling for Eligible Stock (Please refer to Annexure 1 for the conditions to be complied with)

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd<br>(Where ABC Securities Sdn Bhd is the registered market maker and has opened a CDS account for the purpose of Permitted Short Selling for Eligible Stocks which are traded on Bursa Malaysia Securities) | *PSS/MM - \<ES\>*<br><br>Eg :-<br>PSS/MM – ES |

5.12 A Market Maker using securities account opened under an Authorised Nominee to perform Permitted Short Selling for Eligible Stock. (Please refer to Annexure 1 for the conditions to be complied with)

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Nominees (Asing ) Sdn Bhd (Authorised Nominee)<br><br>(Where XYZ Pte Ltd the registered market maker is using an account under ABC Securities Nominee (Asing) Sdn Bhd to perform permitted short selling for Eligible Stocks which are traded on Bursa Malaysia Securities) | *PSS/MM - \<ES\> for \<Name of Market Maker*<br><br>Eg :-<br>PSS/MM – ES for XYZ Pte Ltd |

**\*In the case of a Market Maker that is a participating organization of stock exchange and opens a CDS account in its own name to undertake market making activities, such Market Maker must open the CDS account under Account Type "Investment".**

| CATEGORY C6 | STABILIZING MANAGER'S ACCOUNT WITH REGARDS TO PRICE STABILIZING ACTION |
|---|---|

6.    All securities accounts opened by a Stabilizing Manager for the purpose of price stabilizing action with regards to an Initial Public Offering (IPO) must complete their account qualifier fields in the following manner:-

6.1    Securities account of a Stabilizing Manager in relation to performing price stabilizing action in relation to an IPO

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd<br>(Where ABC Securities Sdn Bhd is the Stabilizing Manager and has opened a CDS account for the purpose of performing price stabilizing with regards to a particular Stock X.) | *Price Stabilizing*<br><br>E.g.: -<br>Price Stabilizing |

6.2    A Stabilizing Manager using securities account opened under an Authorised Nominee to perform price stabilizing action with regards to an IPO

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Nominees (Tempatan) Sdn Bhd (Authorised Nominee)<br><br>(Where XYZ Sdn Bhd is the Stabilizing Manager is using an account under ABC Securities Nominee (Tempatan) Sdn Bhd to perform price stabilizing action for a particular Stock Y) | *Price Stabilizing – XYZ Sdn Bhd*<br><br>Eg :-<br>Price Stabilizing  – XYZ Sdn Bhd |

**\*In the case of a Stabilizing Manager that is a participating organization of stock exchange and opens a CDS account in its own name to undertake price stabilizing action, such Stabilizing Manager must open the CDS account under Account Type "Investment".**

| CATEGORY C7 | DERIVATIVES SPECIALIST'S ACCOUNT WITH REGARDS TO UNDERLYING SECURITIES OF SINGLE STOCK FUTURES AND SINGLE STOCK OPTIONS |

7. All securities accounts opened by a Derivative Specialist for the purpose of Permitted Short Selling (PSS) with regards to the underlying securities of Single Stock Futures (SSF) and Single Stock Options (SSO) must complete their account qualifier fields in the following manner: -

7.1 Securities account of a Derivatives Specialist in relation to performing PSS for underlying securities of SSF

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| Scenario: ABC Sdn Bhd<br><br>(ABC Sdn Bhd is the registered Derivatives Specialist and has opened a CDS account for the purpose of performing PSS with regards to the underlying securities of Single Stock Futures) | *MM-SSF*<br><br>E.g.: -<br>MM-SSF |

7.2 A Derivatives Specialist using securities account opened under an Authorised Nominee to perform PSS for underlying securities of SSF

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| Scenario: ABC Securities Nominees (Tempatan) Sdn Bhd (Authorised Nominee)<br><br>(Where XYZ Sdn Bhd the registered Derivatives Specialist is using an account under ABC Securities Nominee (Tempatan) Sdn Bhd for the purpose of performing PSS with regards to the underlying securities of Single Stock Futures) | *MM - <SSF> for <Name of Derivatives Specialist*<br><br>Eg :-<br><br>MM – SSF for XYZ Sdn Bhd |

7.3      A foreign corporation as a Derivatives Specialist opened an account under an Authorised Nominees to perform PSS for underlying securities of SSF.

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| Scenario: ABC Securities Nominees (Asing) Sdn Bhd (Authorised Nominee)<br><br>(Where DEF Pty Ltd the registered Derivatives Specialist has opened an account with a foreign intermediary (Morgan Stanley) for the purpose of performing PSS with regards to the underlying securities of Single Stock Futures. Morgan Stanley then trades through ABC Securities Nominee (Asing) Sdn Bhd) | *MM - &lt;SSF&gt; -Foreign Intermediary for &lt;Name of Market Maker&gt;*<br><br>Eg :-<br>MM – SSF – Morgan Stanley for DEF Pty Ltd |

7.4      Securities account of a Derivatives Specialist in relation to performing PSS for underlying securities of SSO

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| Scenario: ABC Sdn Bhd<br><br>(ABC Sdn Bhd is the registered Derivatives Specialist and has opened a CDS account for the purpose of performing PSS with regards to the underlying securities of Single Stock Options) | *MM-SSO*<br><br>E.g.: -<br>MM-SSO |

7.5      A Derivatives Specialist using securities account opened under an Authorised Nominee to perform PSS for underlying securities of SSO

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| Scenario: ABC Securities Nominees (Tempatan) Sdn Bhd (Authorised Nominee)<br><br>(Where XYZ Sdn Bhd the registered Derivatives Specialist is using an account under ABC Securities Nominee (Tempatan) Sdn Bhd for the purpose of performing PSS with regards to the underlying securities of Single Stock Options) | *MM - &lt;SSO&gt; for &lt;Name of Derivatives Specialist&gt;*<br><br>Eg :-<br>MM – SSO for XYZ Sdn Bhd |

7.6     A foreign corporation as a Derivatives Specialist opened an account under an Authorised Nominees to perform PSS for underlying securities of SSO.

| Scenario | Account Qualifier Field to be completed as: - |
|---|---|
| Scenario:<br>ABC Securities Nominees (Asing) Sdn Bhd (Authorised Nominee)<br><br>(Where DEF Pty Ltd the registered Derivatives Specialist has opened an account with a foreign intermediary (Morgan Stanley) for the purpose of performing PSS with regards to the underlying securities of Single Stock Options. Morgan Stanley then trades through ABC Securities Nominee (Asing) Sdn Bhd) | ***MM - <SSO> -Foreign Intermediary for <Name of Market Maker>***<br><br>Eg :-<br>MM – SSO – Morgan Stanley for DEF Pty Ltd |

| CATEGORY C8 | DISCRETIONARY TRADING SECURITIES ACCOUNT |
|---|---|

8.     All securities accounts opened by the Participating Organisations for the purpose of Discretionary Trading (DISC) must complete their account qualifier fields in the following manner: -

8.1     Securities account opened by the Participating Organisation for the purpose of Discretionary Trading activities.

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd has opened a Discretionary Trading account on behalf of a Client pursuant to an arrangement where the Client authorises ABC Securities Sdn Bhd to trade on the Client's behalf on a discretionary basis) | *DISC <Dealer Representative's code> <Client's Full Name>*<br><br>Eg :-<br>DISC (123456) Ali Bin Ahmad |

8.2     Securities account opened by the Participating Organisation through an Authorised Nominee for the purpose of Discretionary Trading activities

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| DEF Nominees (Tempatan) Sdn Bhd (Where DEF Nominees (Tempatan) Sdn Bhd is a wholly owned nominee company of ABC Securities Sdn Bhd has opened a Discretionary Trading account on behalf of a Client pursuant to an arrangement where the Client authorises ABC Securities Sdn Bhd to trade on the Client's behalf on a discretionary basis. | *DISC <Dealer Representative's code> <Client's Full Name>*<br><br>E.g.<br>DISC (123456) Ali Bin Ahmad |

## CATEGORY C9          INVESTMENT ACCOUNTS

9.      All investment securities accounts opened by the Participating Organisations for their proprietary position or for their director(s) or salaried dealer's representative(s) (herein collectively referred to as "IVT"), must complete their account qualifier fields in the following manner:-

9.1.    If a securities investment account is opened by the Participating Organisation for its director or salaried dealer's representative solely, the Account Qualifier must carry the word "IVT" followed by the full name of the director or salaried dealer's representative.  It is advisable to state the internal reference (e.g. dealer code) of the director or salaried dealer's representative in the brackets after the word "IVT".

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd has opened a sub-principal Investment account for its director or salaried dealer's representative for the purpose of their proprietary positions) | *IVT (internal reference of the director or salaried dealer's representative) <Full name of the director or salaried dealer's representative>*<br><br>*E.g.  IVT(12345) Alan Tan Ah Kow* |

9.2.    If a securities investment account is opened by the Participating Organisation for a group of its directors or salaried dealer's representatives, the Account Qualifier must carry the word "IVT" followed by the group name of the directors or salaried dealer's representatives.  It is optional to include any other internal reference for the group in brackets after the word "IVT".

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Securities Sdn Bhd (Where ABC Securities Sdn Bhd has opened a sub-principal Investment account for a team of salaried dealer's representatives) | *IVT <group name of the directors or salaried dealer's representatives by the PO>*<br><br>Or<br><br>*IVT (internal reference for the group) <group name of the directors or salaried dealer's representatives by the PO>*<br><br>*E.g    IVT SW Team 1*<br>*or   IVT(98765) SW Team 1* |

Note: The internal reference indicated in the securities investment account under the account qualifier field is an alphanumeric character.  The maximum allowable character on the Account Qualifier field is 120 characters.

| CATEGORY D | SECURITIES DONATION SCHEME |
|---|---|

1.  The securities account opened by the Participating Organisation for the purpose of Bursa Malaysia Berhad's approved Securities Donation Scheme such as Shares2share, must complete their account qualifier fields in the following manner: -

1.1  Exempt Authorised Nominees holding underlying securities for Shares2share purpose must complete their account qualifier fields in the following manner

| Scenario | Account Qualifier Field to be completed as:- |
|---|---|
| ABC Nominees (Tempatan) Sdn Bhd (Where DEF Nominees (Tempatan) Sdn Bhd is a wholly owned nominee company of ABC Securities Sdn Bhd has opened an Exempt Authorised Nominee (EAN) CDS account for the purpose of Shares2share) | *Exempt AN for <Participating Organisation Full Name> (Shares2share)* <br><br> E.g. <br> Exempt AN for ABC Securities Sdn Bhd (SDS) |
| XYZ Nominees (Asing) Sdn Bhd (Where XYZ Nominees (Asing) Sdn Bhd is a wholly owned nominee company of XYZ Investment Bank Bhd has opened an EAN CDS account for the purpose of Shares2share) | *Exempt AN for <Participating Organisation Full Name> (Shares2share)* <br><br> E.g. <br> Exempt AN for XYZ Investment Bank Bhd (SDS) |

**Important Notes:**

For the purposes of these guidelines: -

(i)  Reference notes may be indicated in the account qualifier field for all categories but these must be placed in a bracket and should not exceed 15 alphanumeric characters.

(ii)  Bursa Depository will not verify the contents stated in item (i) above when processing CDS transactions.

(iii)  "Authorised Nominees" mean the authorised nominees under Part VIII of the Rules of Bursa Depository.

(iv)  "Exempt Authorised Nominees" mean the exempt authorised nominees stipulated under the Schedule of the Exemption Order 2005.

**Annexure 1**

**CONDITIONS AND PROCEDURES FOR COMPLIANCE BY AUTHORISED DEPOSITORY AGENTS ("ADAS") AND AUTHORISED DIRECT MEMBERS ("ADM") WHO HOLD SECURITIES ACCOUNTS FOR SECURITIES BORROWING AND LENDING ("SBL"), ISLAMIC SECURITIES SELLING AND BUYING NEGOTIATED TRANSACTION ("ISSBNT"), REGULATED SHORT SELLING ("RSS") AND PERMITTED SHORT SELLING ("PSS")**

These conditions and procedures shall apply to all securities accounts that are used for SBL, ISSBNT, RSS and PSS activities.

| A. | TYPES OF SECURITIES ACCOUNTS FOR SBL, ISSBNT, RSS AND PSS |
|----|----------|

1. Lenders

   1.1 All depositors may use their existing securities accounts for the purpose of lending their securities in accordance with the Rules of Bursa Malaysia Securities Clearing Sdn Bhd ("Bursa Clearing").

2. Borrower/ Approved SBLNT Borrower/ Borrowing Representative/ Approved User/ User Representative

   2.1. The types of securities accounts that may be used for borrowing securities in accordance with the Rules of Bursa Clearing, are as follows:-

   2.1.1. RSS/SBL or MM ETF or PSS/MM-ES securities accounts of the ADAs who have been approved as a Borrower, Approved SBLNT Borrower, Borrowing Representative, Approved User or User Representative by Bursa Clearing to hold its borrowed securities or borrowed securities for its client for purposes of facilitating the settlement of a RSS or PSS trade; and

   2.1.2. SBL/ISSBNT securities account for Potential Trade Failure on the part of the ADA, who has been approved as Borrower, Approved SBLNT Borrower or Approved User or its clients (only for Bursa SBL/ISSBNT Transactions).

3. Authorised Nominee

   3.1 An Authorised Nominee may maintain a SBL/ISSBNT securities account for the purpose of holding the borrowed securities for its client pending settlement of a RSS or PSS trade.

**Annexure 1**

**CONDITIONS AND PROCEDURES FOR COMPLIANCE BY AUTHORISED DEPOSITORY AGENTS ("ADAS") AND AUTHORISED DIRECT MEMBERS ("ADM") WHO HOLD SECURITIES ACCOUNTS FOR SECURITIES BORROWING AND LENDING ("SBL"), ISLAMIC SECURITIES SELLING AND BUYING NEGOTIATED TRANSACTION ("ISSBNT"), REGULATED SHORT SELLING ("RSS") AND PERMITTED SHORT SELLING ("PSS")**

| B. | CONDITIONS |
|---|---|

The following conditions shall apply to all securities accounts operated by the ADA/ADM that are used for purpose of SBL/ISSBNT: -

4. RSS/SBL/ISSBNT securities account of the ADA as Borrower, Approved SBLNT Borrower or Approved User

   4.1 Outward transfers of securities from this securities account are only allowed to another RSS/SBL/ISSBNT account or for settlement of RSS or PSS trades; and

   4.2 Inward transfers of securities are allowed only for the purpose of returning the borrowed securities or for settlement of RSS or PSS trades.

5. RSS/SBL/ISSBNT securities account for Borrower or Approved SBLNT Borrower or Approved User

   5.1 Outward transfers of securities from this securities account are only allowed to another SBL/ISSBNT account or for settlement of RSS or PSS trades; and

   5.2 Inward transfers of securities are allowed only for the purpose of returning the borrowed securities or for settlement of RSS or PSS trades.

6. SBL/ISSBNT securities account maintained by Authorised Nominee

   6.1 Transfers of securities from this securities account are only allowed to another SBL/ISSBNT account or for settlement of RSS or PSS trades.

   6.2 Transfers directly from this securities account to the trustee or from the trustee for ETF creation and redemption activities are not allowed.

7. MM ETF securities account

   7.1 This securities account must be used solely for market making activities which include creation and redemption activities relating to Exchange Traded Funds ("ETFs") and PSS.

   7.2 Transfers of securities from this securities account are only allowed for the purpose of returning the borrowed securities, to another SBL/ISSBNT account or to the trustee for creation and redemption activities relating to ETFs.

**Annexure 1**

**CONDITIONS AND PROCEDURES FOR COMPLIANCE BY AUTHORISED DEPOSITORY AGENTS ("ADAS") AND AUTHORISED DIRECT MEMBERS ("ADM") WHO HOLD SECURITIES ACCOUNTS FOR SECURITIES BORROWING AND LENDING ("SBL"), ISLAMIC SECURITIES SELLING AND BUYING NEGOTIATED TRANSACTION ("ISSBNT"), REGULATED SHORT SELLING ("RSS") AND PERMITTED SHORT SELLING ("PSS")**

8.  PSS/MM-ES securities account

    8.1  Under the Pilot Market Making Programme ("PMMP"), borrowing of securities for settlement of PSS trades must be conducted in this account.

    8.2  This securities account must be used solely for market making activities of PMMP.

    8.3  Transfers of securities from this securities account are only allowed for the purpose of returning the borrowed securities

9.  SBL/ISSBNT securities account for Potential Trade Failure on the part of the Borrower/Approved User or its Clients.

    9.1.  ADAs are required to inform Participants Supervision Division of Bursa Malaysia Berhad the securities account number of the securities account opened for this purpose on the same day they open the securities account;

    9.2.  ADAs can open and operate only one securities account for this purpose;

    9.3  ADAs are required to transfer the securities borrowed from Bursa Clearing during the same business day they receive the borrowed securities in order for their client to meet the settlement obligations on T+2;

    9.4  ADAs may not execute outward transfers of securities from this securities account to any RSS/SBL/ISSBNT securities accounts or any other securities accounts;

    9.5  Outward transfers of securities are only allowed to the securities account of the ADA's client who requires the borrowing for settlement of a sale as referred to in Rule 7.6(a)(ii), Rule 8.5(a)(ii) and Rule 9.5(a)(ii) of the Rules of Bursa Clearing; and

    9.6  Inward transfers of securities are allowed only for the purpose of returning borrowed securities.

**Annexure 1**

**CONDITIONS AND PROCEDURES FOR COMPLIANCE BY AUTHORISED DEPOSITORY AGENTS ("ADAS") AND AUTHORISED DIRECT MEMBERS ("ADM") WHO HOLD SECURITIES ACCOUNTS FOR SECURITIES BORROWING AND LENDING ("SBL"), ISLAMIC SECURITIES SELLING AND BUYING NEGOTIATED TRANSACTION ("ISSBNT"), REGULATED SHORT SELLING ("RSS") AND PERMITTED SHORT SELLING ("PSS")**

| C. | TRANSFER TRANSACTIONS INVOLVING SBL ACTIVITIES |
|---|---|

10. All transfer transactions in relation to SBL/ISSBNT activities must fall within the existing Approved Reasons for Transfers ("**ART**"). Please refer to the Approved Reasons for Transfer documents of CDS Procedures Manual for ADAs/ADMs.

\* Note :

All terms referred to in these Conditions and Procedures shall, unless otherwise stated, have the same meanings as are assigned under the Rules of Bursa Clearing, the Rules of Bursa Malaysia Depository Sdn Bhd or the Rules of Bursa Malaysia Securities Berhad, where applicable.

The following terms shall have the meanings ascribed to them as stated below:-

"Potential Trade Failure" refers to a circumstance where there is a sale as referred to in Rule 7.6(a)(ii), Rule 8.5(a)(ii) and Rule 9.5(a)(ii) of the Rules of Bursa Clearing, for which borrowing of securities is required for purposes of settlement of the sale.