

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 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.	<p data-bbox="799 506 1412 577" style="text-align: center;"><i><Name of issuer of the DR> DR PROG. for <name of the securities in full></i></p> <p data-bbox="799 607 1412 678">Eg. AA International Limited DR PROG. for XYZ Bhd</p>

- 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 8A of the Securities Industry Act 1983 and under section 6B of the Futures Industry Act 1993, Minister of Finance, Minister of Finance Incorporated, the Accountant General, the Registrar of Unclaimed Monies, issuing house licensed under section 12(1) of the Securities Industry Act 1983, 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****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.	<p>< intermediary > for <name of beneficial owner ></p> <p>Eg. Asia Pacific Pte Ltd for Thomas Smith</p> <p><u>Note:</u> 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.</p>

CATEGORY B2 **PLEGDED 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.	<p><i>Pledged Securities Account for <name of beneficial owner ></i></p> <p>Eg. Pledged Securities Account for Thomas Smith</p>

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.	<p><i>Pledged Securities Account for <name of beneficial owner></i></p> <p>Eg. Pledged Securities Account for Thomas Smith</p>

OR

The pledged securities account is maintained in the name of XYZ Nominees (Asing) Sdn Bhd, acting as a custodian for ABC Bank Bhd.	<p><i>Pledged Securities Account - <pledgee / intermediary> for <name of beneficial owner></i></p> <p>Eg. Pledged Securities Account - ABC Bank Bhd for Thomas Smith</p> <p>OR</p> <p><i>Pledged Securities Account for <name of beneficial owner></i></p> <p>Eg. Pledged Securities Account for Thomas Smith</p>
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CATEGORY B3**PRINCIPAL SECURITIES ACCOUNTS OF AUTHORISED DEPOSITORY AGENTS WHO ARE PARTICIPATING ORGANISATIONS OF STOCK EXCHANGES**

3. Authorised Depository Agents who are participating organisations 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 (Where ABC Securities Sdn Bhd has opened a principal account for the purpose of clearing)	<p><i>Exempt AN <Naming convention prescribed by Bursa Malaysia Securities Bhd></i></p>

ii. SCENARIO 2 - UNDER THE NAME OF BENEFICIAL OWNER

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

CATEGORY C**OTHERS****CATEGORY C1****NOMINEE COMPANIES WHO ARE BENEFICIAL OWNERS**

- 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.)	<i>As beneficial owner</i>

CATEGORY C2**SHARE BUY BACK ACCOUNTS**

- 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)	<i>Share Buy Back Account</i>

CATEGORY C3 **SECURITIES BORROWING AND LENDING ACCOUNTS**

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

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

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 activities for itself)	<i>RSS/SBL IVT</i>

3.2 RSS/SBL securities account of an Approved SBLNT Borrower that is a non PO.

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

3.3 RSS/SBL securities account for each Borrower's Client /Approved SBLNT Borrower 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 activities for ABC Pte Ltd. ABC Pte Ltd can either be a Borrower's client under Bursa SBL Transactions or an Approved SBLNT Borrower that is a non PO.)	<i>RSS/SBL CLR for < Borrower's Client / Approved SBLNT Borrower (Name of the Beneficial Owner) ></i> Eg. RSS/SBL 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 activities for XYZ Sdn Bhd. XYZ Sdn Bhd can either be a Borrower's client under Bursa SBL Transactions or an Approved SBLNT Borrower that is a non PO.)	<i>RSS/SBL for < Borrower's Client / Approved SBLNT Borrower (Name of the Beneficial Owner) ></i> Eg. RSS/SBL for XYZ Sdn Bhd

OR

3.3.2 RSS/SBL securities account for each client of an Approval SBLNT Borrower 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 that is a non PO but having Authorized Nominee status opens a CDS for the purpose of performing RSS/SBL activities for its client i.e. ABC Pte Ltd.)	<i>RSS/SBL for < / Approved SBLNT Borrower's Client (Name of the Beneficial Owner) ></i> Eg. RSS/SBL 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 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 that is a non PO and is performing RSS/SBL activities on behalf of its clients.)	<i>RSS/SBL Exempt AN CLR for <Borrower's Client / Approved SBLNT Borrower (Name of the Instructing Client of the ADA) ></i> Eg. RSS/SBL Exempt AN CLR for Foreign Broker Pte. Ltd.

OR

Scenario	Account Qualifier Field to be completed as:-
<p>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 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 that is a non PO and is performing RSS/SBL activities on behalf of its clients.)</p>	<p><i>RSS/SBL Exempt AN for <Borrower's Client / Approved SBLNT Borrower (Name of the Instructing Client of the ADA) ></i></p> <p>Eg. RSS/SBL Exempt AN for Foreign Broker Pte. Ltd.</p>

OR

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

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

3.4 SBL securities accounts maintained by an Approved SBLNT Borrower 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 who is holding the loaned securities on behalf of its client i.e. John Smith.)	<i>SBL of < Borrower's Client / Approved SBLNT Borrower> for <Name of Beneficial Owner></i> Eg. SBL 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 that is holding the loaned securities for itself.	<i>SBL of < Borrower's Client / Approved SBLNT Borrower ></i> Eg. SBL 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 that is holding the loaned securities on behalf of its clients.)	<i>SBL Exempt AN for < Borrower's Client / Approved SBLNT Borrower ></i> Eg. SBL Exempt AN for Foreign Broker Pte Ltd

CATEGORY C3 : SECURITIES BORROWING AND LENDING ACCOUNTS

- 3.5 SBL securities account for Potential Trade Failure on the part of the Borrower, Approved SBLNT Borrower or their Clients.
- 3.5.1 SBL securities account of the Participation Organisation (PO) of the stock exchange as Borrower or Approved SBLNT Borrower

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

- 3.5.2 SBL securities account of an Approved SBLNT Borrower that is a non-PO

Scenario	Account Qualifier Field to be completed as:
Foreign Broker Pte Ltd (Where Foreign Broker Pte Ltd as an Approved SBLNT Borrower has opened a CDS account to perform borrowing activities involving its potential trade failures or of its clients)	<i>SBL Exempt AN for Potential Trade Failure</i>

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)	<i>IVT - ETF</i>

- 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.	<i>ETF for ABC Fund</i>

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.	<i>Exempt AN for ETF</i>

CATEGORY C5	MARKET MAKER'S ACCOUNT WITH REGARDS TO EXCHANGE TRADED FUNDS AND STRUCTURED WARRANTS
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5. All securities accounts opened by Market Makers (MM) for the purpose of market making with regards to Exchange Traded Funds (ETF) and Structured Warrants (SW) 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> Eg :- ABC Securities Sdn Bhd 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) (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> Eg :- ABC Securities Nominee (Tempatan) Sdn Bhd MM – FBM30ETF for XYZ Sdn Bhd

5.3 Securities account of a Market Maker in relation to performing market making for Structured Warrants.

Scenario	Account Qualifier Field to be completed as:-
DEF Sdn Bhd (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 Structured Warrants)	MM - <SWP> Eg :- DEF Sdn Bhd MM - SWP

5.4 A Market Maker using securities account opened under an Authorised Nominee to perform market making for Structured Warrants

Scenario	Account Qualifier Field to be completed as:-
<p>ABC Securities Nominees (Asing) Sdn Bhd (Authorised Nominee)</p> <p>(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 Structured Warrants)</p>	<p><i>MM - <SWP> for <Name of Market Maker</i></p> <p>Eg :- ABC Securities Nominee (Asing)Sdn Bhd MM – SWP for Foreign Broker Pte Ltd</p>

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

Scenario	Account Qualifier Field to be completed as:-
<p>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)</p>	<p><i>MM - <ETB></i></p> <p>Eg :- ABC Securities Sdn Bhd MM – ETB</p>

5.6 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:-
<p>ABC Securities Nominees (Asing) Sdn Bhd (Authorised Nominee)</p> <p>(Where XYZ Sdn Bhd the registered market maker is using an account under ABC Securities Nominee (Tempatan) Sdn Bhd to perform market making for bonds which are traded on Bursa Malaysia Securities)</p>	<p><i>MM - <ETB> for <Name of Market Maker</i></p> <p>Eg :- ABC Securities Nominee (Asing)Sdn Bhd MM – SWP for Foreign Broker Pte Ltd</p>

***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 (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.)	<p style="text-align: center;"><i>Price Stabilizing</i></p> <p>Eg :- ABC Securities Sdn Bhd Price Stabilizing</p>

- 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) (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)	<p style="text-align: center;"><i>Price Stabilizing – XYZ Sdn Bhd</i></p> <p>Eg :- ABC Securities Nominee (Tempatan) Sdn Bhd Price Stabilizing – XYZ Sdn Bhd</p>

***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".**

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.