

Appendix 1

The List of Codes of Possible Elements of Emoluments			
Description	Code	Description	Code
Personal Cost of Income Statement	1	Compensation for Employees	52
Salaries	2	Contract Payments	53
Allowances -Staff	3	Contribution - Staff Pension Fund	54
Bonus	4	Contribution -W & OP Fund	55
Over Time	5	Cost of Retirement Benefit Plan for	56
Directors' - Emoluments	6	Define Contribution Plan	57
Employee Provident Fund (EPF)	7	Directors' - Allowances	58
Employee Trust Fund (ETF)	8	Directors' - Club Subscription Fees	59
Gratuity	9	Directors' - Vehicle Running	60
Incentive - Staff	10	Directors' Allowances for	61
PAYE (Pay As You Earn) Tax of	11	Directors' - Cost of Fuel	62
Amortization on Cost of Staff Loan	12	Directors' - Fees	63
Staff Medical Expenses	13	Directors' - Office Expenses	64
Staff Travelling	14	Directors' - Remuneration	65
Salaries & Allowances	15	Directors' - Travelling	66
Salaries & Bonus	16	Employees' Accident Benefit	67
Salaries & Wages	17	Encashment of Medical Leaves	68
Salaries, Overtime & Allowances	18	Encashment of Privilege Leaves	69
Staff - Utility Claims	19	Encashment of Casual Leaves	70
Staff Cost - Temporary	20	Encashment of Unutilized leaves	71
Staff Holiday Pay	21	Entertainment Expenses	72
Staff Out of Pocket Expenses	22	Ex-gratia Payments	73
Staff Quarters Expenses	23	Fuel Cost of Employees	74
Staff Salaries - Arrears	24	Incentives on Recoveries	75
Staff Subsidy	25	Institutional Subscription Fees of	76
Staff Transport Expenses	26	Insurance - Staff / Employees	77
Staff Welfare	27	Medical Claims	78
Allowances - Attendance	28	Medical Expenses for pensioners	79
Allowances - Cash handling	29	Miscellaneous Expenses for	80
Allowances - Managers	30	Non-cash benefits of Employees	81
Allowances - Risk	31	Pension Payments	82
Allowances - Uniforms	32	Professional Fees	83
Allowances - Utilities	33	Provision for Cost of Staff	84
Allowances - Arrears	34	Provision for Defined Benefit	85
Allowances - Budget	35	Provision for Gratuity	86
Allowances - Cost of Living	36	Provision for Retirement Benefits	87
Allowances - Entertainment	37	Provision for Staff Medical	88
Allowances - Meals	38	Provision for Staff Pension Fund	89
Allowances - Out of Pocket	39	Reimbursement of Expenses	90
Allowances - Professional	40	Reimbursement of Medical	91
Allowances - Rent	41	Retirement Benefit -Employees	92
Allowances - Special	42	Subsistence	93
Allowances -Branch Inspections	43	Sundry Wages	94
Allowances on Meetings	44	Termination Benefits	95
Allowances -Staff Medical	45	Travelling & Transport costs of	96
Bonus - Arrears	46	Travelling Expenses	97
Bonus - Performance	47	Vehicle Hiring Expenses	98
Bonus - Special	48	Vehicle Running Expenses on	99
Casual Employees	49	Wages	100
Club Subscription Fees of	50	No Any Emoluments	199
Commission - Staff	51	Other Specific & Identical	200

Instructions

1. Select the most appropriate Code of Emolument available here for the description of elements of emoluments in the detailed income statement and state the selected code in the first column of "codes of Emoluments" in Schedule 01.
2. Select the **Code 200** for **Other Specific & Identical (OSI emolument)** and provide a separate detailed break-up sheet for OSI Emoluments together with the Schedule 01. The grand total of OSI emoluments should only be stated in the Schedule 01.
3. Even In the event of **absence of emoluments**, use the **code 199** and state the value as zero.

Appendix 2

The List of Codes of Possible Turnover Elements

Description	Code	Description	Code
Interest income	1	Credit Related Fees & Commission	38
Interest Income on Finance Lease	2	Creditors Written back	39
Income on Hire Purchase	3	Default on Insurance Premium	40
Income on Operating Lease	4	Discount Received	41
Fees & Commission Income	5	Dividend Income	42
Interest Income on Loans	6	Dividend income from Associates	43
Investment Income - Available for Sale	7	Dividend income from Subsidiaries	44
Investment Income - Held to Maturity	8	Dividend Income -Quoted Shares	45
Net Gain/(Loss) from Trading	9	Dividend Income-Unquoted Shares	46
Gain / Profit (Loss) on Sale/Disposal of Property Plant & Equipment(PPE)	10	Documentation charges	47
Foreign Exchange Gain /Profit (Loss)	11	Fee on Credit Investigations	48
Income on Factoring	12	Fees / Commission income on Credit /Debit Cards	49
Legal Fees	13	Fees / Commission Income on Finance Lease	50
Income on Fees - Guarantees	14	Fees / Commission Income on Hire Purchase	51
Interest Income on Debt Securities	15	Fees / Commission Income on Loans	52
Rent Income	16	Gain / (Loss) on Financial Investment - Held for trading (Debt Securities)	53
Service Charges	17	Gain / (Loss) on Financial Investment - Held for trading (Shares)	54
Sundry Income	18	Gain /(Loss) on Derivative Financial Instruments	55
Interest Income on T/Bills, T/Bonds & REPOs	19	Gain/ (Loss) on Revaluation of Foreign Currency Derivatives	56
Interest Income on Loans & Receivables	20	Gain/ (Loss) on Disposal of Trading Portfolio	57
Administration Fees on Insurance	21	Gain/ (Loss) on Disposal of Trading Portfolio - Shares	58
Appreciation in Value of Investments	22	Gain/(Loss) on Financial Instruments - Fair Value Through Profit / Loss	59
Arrangement Fees	23	Gains /(Loss) on other Fixed Assets - Held for Trading	60
Auction Entrance Fees income	24	Handing Fees	61
Bad Debt Recoveries	25	Hiring Income	62
Capital gain (Loss) on Bond Trading	26	Income on Fees	63
Capital gain (Loss) from Investment Properties	27	Income on Fees - Maintenance of Leasing Contracts	64
Capital Gain (Loss) on Investments	28	Income on Fees - Money Exchange	65
Capital Gain (Loss) on Investments in Equity Securities	29	Income on Fees - Late Payments of Leasing	66
Capital Gain (Loss) on Primary Transactions	30	Income on Fees - Others	67
Changes in Fair Values	31	Income on Financial Investment - Available for Sale	68
Cheque return charges	32	Income on Financial Investment - Held for Trading	69
Commission Income	33	Income on Guarantees	70
Commission Income on Guarantees	34	Income on Margin Trading	71
Commission Income on Insurance	35	Income on Night Safe & Safe Deposit	72
Commission Income on Letter of Credit	36	Income on Other Financial Assets - Held for Trading	73
Commission Income on Money Exchange	37	Income on Other Off Shore Business	74

Appendix 2

Description	Code	Description	Code
Income on Pawning	75	Net Gain/(Loss) on Financial Instruments	102
Income on placement with Banks & Other Financial Institutions	76	Net Trading Income	103
Income on Reverse Purchase Agreements	77	Net Trading Income from Other Customers	104
Income on Vehicle Hiring	78	Net Trading Income from banks	105
Inspection Charges	79	Net Trading Income from Equities	106
Insurance Claims	80	Net Trading Income from Interest Rates	107
Insurance income	81	Other charges on settlement	108
Interest Income - Debentures	82	Other Operating Income	109
Interest Income - Insurance Premium	83	Penalty Income on Early Terminations	110
Interest income on Other Financial Assets - Held for Trading	84	Processing Fees	111
Interest Income - Other	85	Profit from sale of shares	112
Interest Income accrued on Impaired Financial Assets	86	Profit Margin - Ijara	113
Interest Income on Bank Deposits	87	Profit Margin - Murabaha	114
Interest income on Cash & Cash Equivalents	88	Profit on Gold Sale	115
Interest income on Facilities Granted under Investment Fund Account	89	Profit on Real Estates	116
Interest income on Financial investments - Held to Maturity	90	Profit on rescheduling of Contracts	117
Interest Income on Foreign Currency Accounts	91	Purchasing of Securities under Resale Agreements	118
Interest Income on Government Securities	92	Recovering of Expenses	119
Interest Income on Inter Company Transactions	93	Recovery of Loan Written Off	120
Interest Income on Loans & Receivables - Other Customers	94	Rental Income / Profit (Loss) on Safe Deposits	121
Interest Income on Other Sources	95	Rental income from investment properties	122
Interest Income on Overdue Rentals	96	Services Charges on Bank Guarantees	123
Interest Income on Overdue Rentals - HP/Loans	97	Trading & Remittances	124
Interest Income on Overdue Rentals - Lease	98	Transfer Fees	125
Investment Income - Loans & Receivables	99	No Any Income Elements	199
Investment Income on Debt Securities - Held to Maturity	100	Other Specific & Identical Turnover Elements	200
Investment Income on Gov. Securities & Bank Deposits - Held to Maturity	101		

Instructions

1. Select the most appropriate Code of Turnover Element available here for the description of Turnover Elements in the detailed income statement and state the selected code in the first column of "codes of Turnover Elements" in Schedule 03.
2. Select the **Code 200** for **Other Specific & Identical Turnover (OSIT) Elements** and provide a separate detailed break-up sheet for OSIT- Elements together with the Schedule 03. The grand total of OSIT-Elements should only be stated in Schedule 03.
3. Even In the event of **absence of Turnover**, use the **code 199** and state the value as zero.



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