

## Appendix 4

In this annex underlining indicates new text and striking through indicates deleted text.



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# The DFSA Rulebook

Markets Rules

**(MKT)**

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## 5 ACCOUNTING PERIODS AND FINANCIAL REPORTS AND AUDITING

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### 5.2 Application

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#### **Anti Money Laundering**

**5.2.41** ~~Deleted~~ An Auditor must comply with the U.A.E. Federal Law No. 4 of 2002 regarding Criminalisation of Money Laundering.

**5.2.42** ~~Deleted~~ An Auditor, in relation to its duties as an Auditor of a Public Listed Company, must comply with the same anti money laundering requirements in Chapters 5 and 6 of the ASP module. In that Chapter, references to Ancillary Service Providers are to be treated as references to Auditors unless the context requires otherwise.

**5.2.43** ~~Deleted~~ Rule 5.2.2 of the ASP module does not apply to an Auditor.