

**Appendix 5**

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



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# The DFSA Rulebook

Glossary Module

**(GLO)**

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## A

Defined Term	Definition
Auditor	<p>A partnership or company that is registered by the DFSA to provide audit services to:</p> <p>(a) <u>an Authorised firms and Authorised Market Institutions Person that are is a Domestic Firms or to</u></p> <p>(b) <u>a Domestic Funds ;or</u></p> <p>(c) <u>a Public Listed Company.</u></p> <p>References to “Auditor” include “applicant” where relevant.</p>
Audit Principal	<p>A natural person who is appointed by an Auditor in compliance with requirements in GEN Rule 8.9.13 <u>or</u> MKT Rule 5.2.17.</p>

## R

Defined Term	Definition
Recognised Body	<p><u>Has the meaning given in Article 37(3)(a) of the Markets Law [2011]. A Person who holds a Recognition Notice, issued to it pursuant to Article 61 of the Regulatory Law 2004, recognising it as a Recognised Body.</u></p>
<u>Recognition Criteria</u>	<p><u>Has the meaning in REC Rule 2.4 or 2.5.</u></p>
Recognised Member	<p><u>Has the meaning given in Article 37(3)(b) of the Markets Law [2011]. A Person who holds a Recognition Notice, issued to that Person pursuant to Article 61 of the Regulatory Law 2004, recognising it as a Recognised Member.</u></p>
Recognition	<p><u>The status acquired by a Person who is admitted to the list of Recognised Persons pursuant to Article 37(5) of the Markets Law [2011]. to whom the DFSA has issued a Recognition Notice pursuant to Article 61 of the Regulatory Law 2004.</u></p>
Recognition Notice	<p><u>A notice issued by the DFSA pursuant to Article 61 of the Regulatory Law 2004.</u></p>

**P**

<b>Defined Term</b>	<b>Definition</b>
<u>Public Listed Company</u>	<u>Has the meaning given in Article 97(2) of the Regulatory Law 2004.</u>