

Appendix 3

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



The DFSA Rulebook

Glossary Module

(GLO)

A

Defined Term	Definition
<u>Accounting Records</u>	<p>Means records and underlying documents comprising <u>initial and other accounting entries and associated supporting documents such as:</u></p> <ul style="list-style-type: none"> (a) <u>cheques;</u> (b) <u>records of electronic fund transfers;</u> (c) <u>invoices;</u> (d) <u>contracts;</u> (e) <u>the general and subsidiary ledgers, journal entries and other adjustments to the financial statements that are not reflected in journal entries; and</u> (f) <u>work sheets and spread sheets supporting cost allocations, computations, reconciliations and disclosures.</u>

B

Defined Term	Definition
<u>Bidder</u>	<p><u>Includes, but is not limited to, companies wherever incorporated and individuals wherever resident who or which make a Bid under TKO.</u></p>

T

Defined Term	Definition
Trust Administration Services	<p>The provision of Trust Administration Services include:</p> <ul style="list-style-type: none"> (a) the keeping of <u>Accounting Records</u> accounting records relating to an express trust and the preparation of trust accounts; (b) the preparation of trust instruments or other documents relating to an express trust; (c) the management and administration of trust

Defined Term	Definition
	<p>assets subject to an express trust;</p> <p>(d) dealing with trust assets subject to an express trust, including the investment, transfer and disposal of such assets;</p> <p>(e) the distribution of trust assets subject to an express trust; and</p> <p>(f) the payment of expenses or remuneration out of an express trust.</p>