

**Appendix 1.**

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

---

---

# The DFSA Rulebook

General Module

**(GEN)**

---

---

## 8 ACCOUNTING AND AUDITING

.....

### 8.3 Accounting records and regulatory returns

.....

**8.3.4** All regulatory returns prepared by the Authorised Firm must be prepared and submitted in accordance with the requirements set out in PIB ~~appendix 7~~ or PIN ~~chapter 6~~ as applicable.

.....