

**FAQs for Guidelines on Financial Reporting for  
Development Financial Institutions (DFIs)**

Question	Answer
<b>Part C: Specific Disclosure Requirements</b>	
1. Is it compulsory to adopt the disclosure requirement approach?	All DFIs are required to observe the new disclosure requirements on developmental/ mandate achievements.
2. Please define the disclosure requirement for Government funds?	The disclosure on government funds focuses on schemes for specific mandated agenda driven by DFIs in undertaking Government's objective.
<b>Section 7: Requirements on the Use of Fair Value Option for Financial Instruments</b>	
3. Please confirm whether the other classes of financial instruments (other than fair value through profit or loss) [FVTPL] need to meet paragraph 8 requirements?	<p>The requirements on fair value option not only cover financial instruments classified under FVTPL but also others e.g. available for sale assets which uses fair value option as its basis of measurement.</p> <p>In this regard, DFIs are required to ensure that sound governance, RM and policies &amp; procedures are in place to ensure appropriateness of the valuation methods/ techniques.</p>
<b>Part D: Submission Requirements</b>	
4. Does requirement under paragraph 14.2 (b) and 14.2(c) apply for the subsidiaries which contributions are not material to the bank profit or the subsidiaries are dormant?	No, only principal subsidiaries are included for the purpose of annual statement submission to BNM.
5. Is there any specific reporting format to follow for interim financial reports?	<p>The submission shall encompass the financial statements components i.e. statement of financial position, comprehensive income, changes in equity, cash flows and explanatory notes.</p> <p>For the purpose of submission to BNM, DFIs are also required to attach supporting schedule as specified under paragraph 15.4 of the guidelines.</p>
6. What is the time line for submission of interim financial report?	The stipulated timeline i.e submission to Jabatan Penyeliaan Perbankan (JP2) is within 4 weeks after the end of interim period. It is only applicable for DFIs that would like to publish its interim financial reports in its respective website only.