

Appendix (BR-20) Guidelines for Completion of Supplementary Information Form by Conventional Banks

- 1) All Locally Incorporated Banks and Overseas Bank Branches must complete the Supplementary Information Form. The objective of this Form is to assist the CBB in reviewing the financial performance of Banks covering assets quality including quality of investments and adequacy of provisions including ECL along with reviewing significant exposures, which are defined as exposures in excess of 5% of capital base.
- 2) Locally Incorporated Banks and Overseas Retail Bank Branches should complete the Form PIR in BD while Overseas Conventional Wholesale Bank Branches should report in USD. Amounts should be reported to the nearest one thousand.
- 3) The Supplementary Information Form is divided into the following sections:-
 - a) Loans under Stages 1, 2 and 3.
 - b) NPLs, Past Dues, Restructured and Reschedule Loans for Corporates
 - c) NPLs, Past Dues, Restructured and Reschedule Loans for Retail.
 - d) Exposures in Excess of 5% of Capital Base.
 - e) Investments in Debt Securities.
 - f) Investment in Equity Securities (including Funds).
 - g) Investment Properties.

Please take note that some items in the Form are not applicable to Overseas Conventional Banks including the following: Exposures that are in excess of 5% of capital base.

- 4) Banks must list the counterparty's exact legal name in full and its CR number (Commercial Registration number as issued by the local authorities in the country of incorporation) whether based in Bahrain or outside. There should be no acronym or any other short form used with regards to counterparties' names. If the counterparty has more than one CR number then the exposure should be linked to each other.
- 5) The Form should be completed on a consolidated basis for Locally Incorporated Banks. For Overseas Bank Branches, all transaction booked in Bahrain must be reported.
- 6) Completed Form is required from all Banks at the end of each calendar quarter. For Retail Bank Licensees, it should be filed electronically no later than 10 days after the relevant reporting date. For Wholesale Bank Licensees, it should be filed electronically no later than 20 days after the relevant reporting date.