

Appendix (BR-14) Guidelines for Completion of Supplementary Information Form by Conventional and Islamic Financing Companies

- 1) All Financing Companies must complete the Supplementary Information Form. The objective of this Form is to assist the CBB in reviewing the financial performance of Financing Companies 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) The Form should be completed in BD. Amounts should be reported to the nearest one thousand.
- 3) The Form should be completed on a consolidated basis.
- 4) The Supplementary Information Form is divided into the following sections:-
 - a) Loans/Financing Facilities under Stages 1, 2 and 3.
 - b) NPLs/NPFs, Past Dues, Restructured and Reschedule Loans for Corporates
 - c) NPLs/NPFs, 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.
- 5) Financing Companies 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.
- 6) A completed Form should be filed electronically no later than 10 days after the relevant reporting date.