



EDBS/KH/C/37/2020
2nd April, 2020

Chief Executive Officers
All Financing Companies
All Microfinancing Companies
Manama
Kingdom of Bahrain

Dear Sirs,

**Sub: Date Sensitive Reporting Requirements Extensions/ Exemptions Under
Rulebook (Volume 5)**

Due to the current developments with regards to the outbreak of the Coronavirus (COVID-19), the Central Bank of Bahrain has decided to exempt certain requirements and to extend the submission deadlines of others which are due in the period from March to June 2020 as per the details illustrated in the enclosed two sheets.

Yours sincerely,

Khalid Hamad Al-Hamad

Volume 5: Specialised Licensees (Financing Companies)

Monthly Requirements from March to June 2020

CBB Rulebook Ref	Reporting Item	Initial Submission Date	Extended Deadline
BR-1.4.2	Exposures to connected parties	4th working day of the month	15th Working Day of the month

Quarterly Requirements for March & June 2020

CBB Rulebook Ref	Reporting Item	Initial Submission Date	Extended Deadline
BR-1.3.1	PIRFM form	20 calendar days	20 June for (Q1) - 20 September for (Q2) 2020
BR-1.3.3	Review of the Prudential Return (AUP)	2 months	Exempted for (Q1)
BR-1.5.1	IIS Update	20 calendar days	30 June for (Q1) - 30 September for (Q2) 2020
BR-1.2.1	Reviewed (unaudited) quarterly financial statements (Listed Companies only)	2 months	Exempted for (Q1)
BR-1.2.7	Information Required for Annual and Interim Financial Review Financial Review Report	10th Working day	20 June for (Q1) - 20 September for (Q2) 2020

Biannual Requirements

CBB Rulebook Ref	Reporting Item	Initial Submission Date	Extended Deadline
BR-1.6.2	The vulnerability assessment report (June 2020)	2 months	Exempted for H1
BR-1.2.4	PD Agreed Upon Procedures report (June 2020)	2 months	Exempted for H1

Annual Requirements for December 2019

CBB Rulebook Ref	Reporting Item	Initial Submission Date	Extended Deadline
BR-1.1.1	Annual Audited Financial Statements	3 months	30-June-2020
PD-1.2.1	The External Auditor's Management Letter		30-June-2020
	Audited Financial Statements of all Subsidiaries along with their Management Letters		30-June-2020
	Organisation Chart		30-June-2020
	A list of non-performing and rescheduled credit facilities		30-June-2020
	A reconciliation statement between the audited financial statements and the relevant prudential returns		30-June-2020
BR-1.1.2	Report on Controllers	3 months	30-June-2020
	Report on the licensee's close links		30-June-2020
	An agreed upon procedures report concerning the completeness of disclosures required by Module PD		Exempted for 2019
	CPD Report		Exempted for 2019
BR-1.1.4	Annual Report	4 months	30-June-2020
PD-1.2.6	Publish the annual audited financial statements on website	one week of submission to the CBB	No Change
PD-1.2.2	Publish the annual audited financial statements in one Arabic and one English daily newspaper		No Change

PD-1.2.5	Submit a copy of the newspaper extracts from annual audited financial statements	two business days of publication in the concerned newspapers	No Change
PD-1.2.7	Place the annual report on website	one week of submission to the CBB	No Change
CBB law Article 61	Appointment of External Auditors	4 months from beginning of financial year	No Change

Volume 5: Specialised Licensees (Microfinance Institutions)

Quarterly Requirements for March & June 2020

CBB Rulebook Ref	Reporting Item	Initial Submission Date	Extended Deadline
BR-1.2.1	PIRMF form	20 calendar days	20 June for (Q1) - 20 September for (Q2) 2020
BR-1.2.3	Review of the Prudential Return (AUP)	2 months	Exempted
BR-1.4.1	IIS Update	20 calendar days	30 June for (Q1) - 30 September(Q2) 2020

Annual Requirements for December 2019

CBB Rulebook Ref	Reporting Item	Initial Submission Date	Extended Deadline
BR-1.1.1 PD-1.2.1	Annual Audited Financial Statements	3 months	30-June-2020
BR-1.1.3	The external auditor's management letter	4 months	
	Audited financial statements of all subsidiaries along with their management letters		
	Organisation Chart		
	A list of non-performing and rescheduled credit facilities		
PD-1.2.2	Reconciliation statement between the audited financial statements and the relevant prudential returns	7 days of submission to the CBB	
	Report on controllers		
	Report on the licensee's close links		
PD-1.2.3	Publish the annual audited financial statements on website	No Change	
PD-1.2.3	Publish extracts from audited annual financial statements in one Arabic and one English daily newspaper	3 months	30-June-2020
PD-1.2.5	Copy of the newspaper extracts from annual audited financial statements	two business days of publication in the concerned newspapers	No Change
PD-1.2.6	Annual Report	4 months	30-June-2020
CBB law Article 61	Appointment of External Auditors	4 months from beginning of financial year	No Change