



CAPITAL ADEQUACY MODULE



MODULE:	CA (Capital Adequacy Module)
Table of Contents	

PART 1: Definition of Capital

**Date Last
Changed**

CA-A Introduction

CA A-1	Application	04/2008
CA A-2	Purpose	04/2008
CA A-3	Capital Adequacy Ratio	01/2008
CA A-4	Module History	01/2012

CA-1 Scope and Coverage of Capital Charges

CA 1.1	Application	01/2008
CA 1.2	Monitoring of Risks	01/2008
CA 1.3	Investments in Other Entities and Consolidation	01/2008
CA 1.4	Reporting	01/2008
CA 1.5	Review of Prudential Information Returns by External Auditors	01/2008

CA-2 Regulatory Capital

CA 2.1	Regulatory Capital	01/2008
CA 2.2	Limits on the Use of Different Forms of Capital	01/2008

PART 2: Credit Risk

CA-3 Islamic Financing Assets

CA 3.1	Background	01/2008
CA 3.2	Murabahah and Murabahah for the Purchase Orderer	
	Introduction	01/2008
	Credit Risk	01/2008
	Market Risk	01/2008
	Summary of Capital Requirement at Various Stages of the Contract	01/2008
CA 3.3	Salam and Parallel Salam	
	Introduction	01/2008
	Credit Risk	01/2008
	Market Risk	01/2008
	Summary of Capital Requirement at Various Stages of the Contract	01/2008
CA 3.4	Istisna'a	
	Introduction	01/2008
	Credit Risk	01/2008
	Market Risk	01/2008
	Summary of Capital Requirement at Various Stages of the Contract	01/2008
CA 3.5	Ijarah and Ijarah Muntahia Bittamleek	
	Introduction	01/2008
	Credit Risk	01/2008
	Market Risk	01/2008

 Central Bank of Bahrain Rulebook	Volume 2: Islamic Banks
MODULE:	CA (Capital Adequacy Module)
Table of Contents	

		Date Last Changed
	Summary of Capital Requirement at Various Stages of the Contract	01/2008
CA 3.6	Musharakah and Diminishing Musharakah	
	Introduction	01/2008
	Equity Position Risk - Musharakah	01/2008
	Equity Position Risk – Diminishing Musharakah	01/2008
	Summary of Capital Requirement at Various Stages of the Contract	01/2008
CA 3.7	Mudarabah	
	Introduction	01/2008
	Equity Position Risk	01/2008
	Summary of Capital Requirement for Mudarabah Categories	01/2008
CA-3.8	Sukuk	
	Introduction	01/2008
	Calculation of Capital Charges	01/2008
CA-4	Credit Risk – The Standardised Approach	
CA-4.1	Introduction	01/2008
CA-4.2	Segregation of Claims	01/2009
CA-4.3	Supervisory Slotting Criteria	01/2008
CA-4.4	Simple Risk Weight Method	01/2008
CA-4.5	Risk-weighting – Off-balance Sheet Items	01/2008
CA-4.6	External Credit Assessments	04/2008
CA-4.7	Credit Risk Mitigation	01/2008
PART 3: Other Risks		
CA-5	Market Risk	
CA-5.1	Trading Book	01/2012
CA-5.2	Price Risk	01/2008
CA-5.3	Equity Position Risk	01/2012
CA-5.4	Sukuk	01/2008
CA-5.5	Foreign Exchange Risk	01/2008
CA-5.6	Commodities Risk	01/2008
CA-6	Operational Risk	
CA-6.1	Definition of Operational Risk	01/2008
CA-6.2	The Measurement Methodologies	01/2008
	The Basic Indicator Approach	01/2008
	The Standardised Approach	01/2008

 Central Bank of Bahrain Rulebook	Volume 2: Islamic Banks
MODULE:	CA (Capital Adequacy Module)
Table of Contents	

	Date Last Changed
CA-7 Profit Sharing Investment Accounts	01/2008
CA-8 Gearing Requirements	
CA-8.1 Gearing	01/2005
Appendices	
Appendix CA-1: Supervisory Slotting Criteria for Istisna in Limited and Non-Recourse Project Finance, Mudarabah, Sukuk and Musharakah in a Business Venture	01/2008
Appendix CA-2: Supervisory Slotting Criteria For Diminishing Musharakah in Real Estate	01/2008
Appendix CA-3: Worked Example of Maturity Ladder Approach For Calculating Commodities Risk	01/2008
Appendix CA-4: Mapping of Business Lines	01/2008
Appendix CA-5: Capital Treatment For Failed Trades and Non-DvP Transactions	01/2008
Appendix CA-6: Table for Mapping Notations of ECAIs	04/2008
Appendix CA-7: Example : Showing the Calculation of Risk Weighted Amount of an Investment Subject to Fair Value Treatment	01/2008
Appendix CA-8: Bahrain Sovereign and Public Sector Entities Eligible for 0% Risk Weighting	04/2008