



EDBS/KH/C/19/2014
1st April 2014

The Chief Executive Officer
All Financing Companies
Manama
Kingdom of Bahrain

Dear Sir,

**CBB Rulebook: Volume 5 (Specialised Licensees: Financing Companies) –
April 2014 Update**

The April 2014 quarterly update to Volume 5 Financing Companies has now been incorporated in the website version of the Rulebook.¹

This letter highlights changes introduced this quarter. Licensees are required to note any policy changes. In addition, recipients who wish to update their hard copy folders should access the Central Bank of Bahrain ('CBB') website and print off the relevant pages for insertion into their folder.

All changes to existing Modules are highlighted in colour in the PDF versions of the Modules included on the CBB's website. All changes to the text of the previous version of Volume 5, however minor, are highlighted. The searchable version of the Rulebook, in addition, allows users to list changes and compare different versions of the Rulebook.

Part A Modules

Contents Pages and Module History

The contents page for each Module shows the date each section was last changed and provides a good reference tool to keep track of the latest updates along with the Module History.

Changes for April 2014

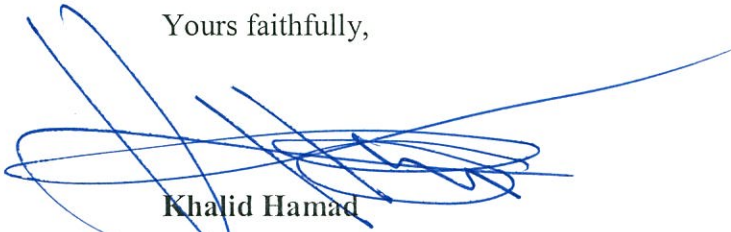
¹ Volume 5 can be accessed from www.cbb.gov.bh : from the Home page, select 'Regulatory Functions' and then 'Laws & Regulations' and CBB Rulebook. Alternatively, use the 'Quick Links' facility on the Home page to access the Volume 5.

The changes for April 2014 are listed in the attached table.

Further Information

Should you have any queries regarding these updates, you may contact the CBB Rulebook team at (rulebook@cbb.gov.bh), or the normal supervisory point of contact.

Yours faithfully,



Khalid Hamad

Enclosure: Volume 5 Update Table.

CBB Rulebook (Volume 5) – April 2014 Update

PART A FOLDER Common Modules		
Module Code	Module Title	Summary of Changes and Printing Instructions
AA	Auditors and Accounting Standards	AA-3.2.2 and AA-3.2.3: Added specific auditor reports applicable to financing companies.

PART A FOLDER Specific Financing Company Modules		
Module Code	Module Title	Summary of Changes and Printing Instructions
AU	Authorisation	AU-1.2.2: Updated controlled functions.
BR	CBB Reporting	BR-1.2.2 And BR-1.2.4: Added requirement for agreed upon procedures report for annual and semi-annual disclosures.

