

Liquidity Management Centre B.S.C. (c)  
CBB - Composition of Capital Disclosure Requirements  
Statement of Financial Position  
Appendix PD-2  
Step-1

**Step 1: Disclose the reported Balance sheet under the regulatory scope of consolidation**

	Balance sheet as in published financial statements	Consolidated PIRI data
	31-Mar-2024	31-Mar-2024
	US\$ 000	US\$ 000
<b>Assets</b>		
Cash and balances with central banks	697	697
Due from banks and other financial institutions	17,277	17,288
Investment in equities and funds	4,293	4,293
Investment in sukuk	7,429	7,434
Other assets	882	1,507
Investment properties	19,421	19,421
Property and equipment	43	43
<b>Total assets</b>	<b>50,042</b>	<b>50,683</b>
<b>Liabilities</b>		
Other liabilities	1,355	1,355
<b>Total liabilities</b>	<b>1,355</b>	<b>1,355</b>
<b>Equity</b>		
Share capital	59,039	59,039
Statutory reserve	4,452	4,452
General reserve	2,226	2,226
Retained earnings	(17,030)	(17,030)
Expected Credit Loss (Stage 1 & 2)	-	641
<b>Attributable to the owners of the Bank</b>	<b>48,687</b>	<b>49,328</b>
Non-controlling interests		
<b>Total equity</b>	<b>48,687</b>	<b>49,328</b>
<b>Total Liabilities and equities</b>	<b>50,042</b>	<b>50,683</b>

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**Step 2: Expand the lines of the regulatory Balance sheet to display all of the components used in the definition of capital disclosure template**

	Balance sheet as in published financial statements	Consolidated PIRI data	Ref.
	31-Mar-2024	31-Mar-2024	
	US\$ 000	US\$ 000	
<b>Assets</b>			
Cash and balances with central banks	697	697	
Due from banks and other financial institutions	17,277	17,288	
of which Mudaraba Receivables	-	-	
Investments in equities and funds	4,293	4,293	
Investments in sukuk	7,429	7,434	
of which collective provisions	-	-	f
of which over 1.25% of credit risk weighted exposures	-	-	
Interest receivable and other assets	882	1,507	
Investment properties	19,421	19,421	
Property and equipment	43	43	
<b>Total assets</b>	<b>50,042</b>	<b>50,683</b>	
<b>Liabilities</b>			
Interest payable and other liabilities	1,355	1,355	
<b>Total liabilities</b>	<b>1,355</b>	<b>1,355</b>	
<b>Equity</b>			
Share capital (net of Treasury shares)	59,039	59,039	a
of which amount eligible for CET 1	59,039	59,039	
Share premium	-	-	
Statutory reserve	4,452	4,452	c
General reserve	2,226	2,226	d
Cumulative changes in fair values	-	-	e
of which Cumulative changes in fair values	-	-	
of which gains and losses on available for sale investments	-	-	
of which foreign currency translation adjustments	-	-	
Retained earnings	(17,030)	(17,030)	b
of which net profit/(loss)	657	657	
of which Retained earnings	(17,687)	(17,687)	
Expected Credit Loss (Stage 1 & 2)	-	641	
<b>Attributable to the owners of the Bank</b>	<b>48,687</b>	<b>49,328</b>	
Non-controlling interests	-	-	
<b>Total equity</b>	<b>48,687</b>	<b>49,328</b>	
<b>Total Liabilities and equities</b>	<b>50,042</b>	<b>50,683</b>	

### Main features template

Disclosure of template for main features of regulatory capital instruments		
1	Issuer	Liquidity Management Centre
2	Unique identifier (e.g. CUSIP, ISIN or Bloomberg identifier for private)	Not applicable
3	Governing law(s) of the instrument	Laws and regulations of Kingdom of Bahrain
	<i>Regulatory treatment</i>	
4	Transitional CBB rules	Common Equity Tier 1
5	Post-transitional CBB rules	Common Equity Tier 1
6	Eligible at solo/group/group & solo	Group and solo
7	Instrument type (types to be specified by each jurisdiction)	Common shares
8	Amount recognised in regulatory capital (Currency in mil, as of most recent)	48,687
9	Par value of instrument	1.00
10	Accounting classification	Shareholders' Equity
11	Original date of issuance	July -2002
12	Perpetual or dated	Perpetual
13	Original maturity date	No maturity
14	Issuer call subject to prior supervisory approval	No
15	Optional call date, contingent call dates and redemption amount	Not applicable
16	Subsequent call dates, if applicable	Not applicable
	<i>Coupons / dividends</i>	
17	Fixed or floating dividend/coupon	Floating dividends
18	Coupon rate and any related index	Not applicable
19	Existence of a dividend stopper	Not applicable
20	Fully discretionary, partially discretionary or mandatory	Fully discretionary
21	Existence of step up or other incentive to redeem	No
22	Noncumulative or cumulative	Noncumulative
23	Convertible or non-convertible	Not applicable
24	If convertible, conversion trigger (s)	Not applicable
25	If convertible, fully or partially	Not applicable
26	If convertible, conversion rate	Not applicable
27	If convertible, mandatory or optional conversion	Not applicable
28	If convertible, specify instrument type convertible into	Not applicable
29	If convertible, specify issuer of instrument it converts into	Not applicable
30	Write-down feature	No
31	If write-down, write-down trigger(s)	Not applicable
32	If write-down, full or partial	Not applicable
33	If write-down, permanent or temporary	Not applicable
34	If temporary write-down, description of write-up mechanism	Not applicable
35	Position in subordination hierarchy in liquidation (specify instrument type)	Not applicable
36	Non-compliant transitioned features	No
37	If yes, specify non-compliant features	Not applicable

**Regulatory Capital Components**

**Step 3: Map each of the components that are disclosed in Step 2 to the composition of capital disclosure templates**

	45,016.00	Component of regulatory capital	Source based on reference letters of the balance sheet under the regulatory scope of consolidation
<b>Common Equity Tier 1: Instruments and reserves</b>			
1		59,039	a
2		(17,030)	b
3		6,678	c+d+e
4		-	
5		-	
6		<b>48,687</b>	
<b>Common Equity Tier 1 capital :regulatory adjustments</b>			
7		-	
8		-	
9		-	
10		-	
11		-	
12		-	
13		-	
14		-	
15		-	
16		-	
17		-	
18		-	
19		-	
20		-	
21		-	
22		-	
23		-	
24		-	
25		-	
26		-	
		-	
		-	
27		-	
28		-	
29		<b>48,687</b>	
<b>Additional Tier 1 capital: instruments</b>			
30		-	
31		-	
32		-	
33		-	
34		-	
35		-	
36		-	
<b>Additional Tier 1 capital: regulatory adjustments</b>			
37		-	
38		-	
39		-	
40		-	
41		-	
42		-	
43		-	
44		-	
45		<b>48,687</b>	
<b>Tier 2 capital: instruments and provisions</b>			
46		-	
47		-	
48		-	
49		-	
50		-	f

51	<b>Tier 2 capital before regulatory adjustments</b>	-	
		<b>Component of regulatory capital</b>	<b>Source based on reference letters of the balance sheet under the regulatory scope of consolidation</b>
<b>Tier 2 capital: regulatory adjustments</b>			
52	Investments in own Tier 2 instruments	-	
53	Reciprocal cross-holdings in Tier 2 instruments	-	
54	Investments in the capital of banking, financial and insurance entities that are outside the scope of regulatory consolidation, net of eligible short positions, where the bank does not own more than 10% of the issued common share capital of the entity (amount above the 10% threshold)	-	
55	Significant investments in the capital banking, financial and insurance entities that are outside the scope of regulatory consolidation (net of eligible short positions)	-	
56	National specific regulatory adjustments	-	
57	Total regulatory adjustments to Tier 2 capital	-	
58	<b>Tier 2 capital (T2)</b>	<b>806</b>	
59	<b>Total capital (TC = T1 + T2)</b>	<b>48,687</b>	
60	<b>Total risk weighted assets</b>	<b>82,656</b>	
<b>Capital ratios and buffers</b>			
61	Common Equity Tier 1 (as a percentage of risk weighted assets)	58.90%	
62	Tier 1 (as a percentage of risk weighted assets)	58.90%	
63	Total capital (as a percentage of risk weighted assets)	59.88%	
64	Institution specific buffer requirement (minimum CET1 requirement plus capital conservation buffer plus countercyclical buffer requirements plus G-SIB buffer requirement, expressed as a percentage of risk weighted assets)	9.00%	
65	of which: capital conservation buffer requirement	2.50%	
66	of which: bank specific countercyclical buffer requirement	N/A	
67	of which: G-SIB buffer requirement	N/A	
68	Common Equity Tier 1 available to meet buffers (as a percentage of risk weighted assets)	58.90%	
<b>National minima (where different from Basel III)</b>			
69	CBB Common Equity Tier 1 minimum ratio	6.50%	
70	CBB Tier 1 minimum ratio	8.00%	
71	CBB total capital minimum ratio	10.00%	
<b>Amounts below the thresholds for deduction (before risk weighting)</b>			
72	Non-significant investments in the capital of other financials	-	
73	Significant investments in the common stock of financials	-	
74	Mortgage servicing rights (net of related tax liability)	-	
75	Deferred tax assets arising from temporary differences (net of related tax liability)	-	
		<b>Component of regulatory capital</b>	<b>Source based on reference letters of the balance sheet under the regulatory scope of consolidation</b>
<b>Applicable caps on the inclusion of provisions in Tier 2</b>			
76	Provisions eligible for inclusion in Tier 2 in respect of exposures subject to standardised approach (prior to application of cap)		
77	Cap on inclusion of provisions in Tier 2 under standardised approach		
78	N/A		
79	N/A		
<b>Capital instruments subject to phase-out arrangements (only applicable between 1 Jan 2019 and 1 Jan 2023)</b>			
80	Current cap on CET1 instruments subject to phase out arrangements		
81	Amount excluded from CET1 due to cap (excess over cap after redemptions and maturities)		
82	Current cap on AT1 instruments subject to phase out arrangements		
83	Amount excluded from AT1 due to cap (excess over cap after redemptions and maturities)		
84	Current cap on T2 instruments subject to phase out arrangements		
85	Amount excluded from T2 due to cap (excess over cap after redemptions and maturities)		