



EDBS/KH/C/2/2015  
28 January 2015

**The Chief Executive Officer**  
All Locally Incorporated Islamic Banks  
Manama  
Kingdom of Bahrain

Dear Sir,

**Revised Form PIRI**

Further to the changes introduced on Module CA this year, the CBB has restructured the existing prudential information returns (PIRI). As such, all recipients of this circular are requested to complete the revised PIRI on a trial basis prior to the commencement of formal reporting which will take effect for the quarter ending 31<sup>st</sup> March 2015.

Banks should complete the PIRI using their December 2014 data as source information. The intention of this exercise is twofold. First, the exercise is designed to test the integrity of the new pages of the form in Section B. Although the form has already been tested by a few large banks, the CBB wishes to check whether the form produces accurate and reliable capital adequacy ratios under the new capital adequacy rules. The new pages in Section B of the PIRI cross-refer to specific paragraphs in Module CA on the CBB website in the finalised consultations section to aid completion of the form.

Second, the exercise is designed to allow banks to prepare internal systems and to provide a validation of their internal calculations of pro-forma capital adequacy calculations under the new capital adequacy regime.

Banks should complete Section B of the form PIRI and return it to the CBB by email to the "open consultations" email address on the CBB website by 11<sup>th</sup> February 2015 ([consultation@cbb.gov.bh](mailto:consultation@cbb.gov.bh)). The form PIRI and Module CA (for reference) are available under the "open consultations" page on the CBB website.

Any queries on completion of the form may be submitted to [richardellis@cbb.gov.bh](mailto:richardellis@cbb.gov.bh)

The new full PIRI will be finalised after completion of this exercise and will be posted in the Rulebook Section of the CBB website in early 2015.

Yours faithfully,

  
**Khalid Hamad**