		INTERIM	CONSOLIE	Dated Stat	TEMENT OF	MENT OF FINANCIAL POSITION			INTERIM CONSOLIDATED STATEMENT OF OTHER					VE INCOME	INTERIM CONSOLIDATED STATEME	NT OF CAS	H FLOWS			
B		As at 30 June 2023 (Reviewed)					Six-month period ended 30 June 2023 (Review			wed)		Six-month period ended 30 June	2023 (Re	eviewed)						
						/+ th D														
				(1	<b>Reviewed)</b> <b>30 June</b> 31	(Audited) 1 December	1		Six months ended		Three months ended				nonths ended					
لله ش.م.ب (م)						2023	2022			_	30 June		30 Ji				30 June			
بنك البريــــن التنويـــــة م مرب BAHRAIN DEVELOPMENT BANK 8.8.00									BD '000	BD '000				2023 BD '000	2022 BD '000	2023 BD '000	2022 BD '000		2023 BD '000	2022 BD '000
INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS														טטט עם	<i>BD 000</i>	<i>BD</i> 000	טטט טטט		<i>BD</i> 000	<i>bb</i> 000
					Cash and b	alances with	h Central Ban	nk of Bahrain	4,949	4,865	Net profit fo			897	7/0	348	232	OPERATING ACTIVITIES		
Six-month period ended 30 June 2023 (Reviewed)						s with banks	s and other				wet profit to	r the period		897	762	348	232	Net profit for the period	897	762
Six months ended Three months ended						institutions			26,519	13,893	Other comp	ehensive incom	ie:					Adjustments for non cash items: Depreciation	425	378
	30 June 30 June				Islamic financing and loans to custom Investment securities			omers	124,088 59,643	134,034 62,340	Items that w	ill be reclassified	to					Write-back of expected credit losses - ne		(292)
_	2023	2022	2023	2022			ed companie	25	396	394		s in subsequent						Changes in fair value of investments	` ,	
В	BD '000	BD '000	BD '000	BD '000		t properties		,3	6,196	5,130	Net unrealize	d (loss) / gain ir	1					classified as FVTPL Changes in revaluation of loans and dep	1	(416)
Incomo						nd equipme			3,404	3,042	cash flow h			(115)	79	(64)	42	classified as FVTPL	2.029	(52)
Income	4 OEE	2 011	1.052	1 010	Other asse	ts			3,579	6,280	Changes in fa	ir value of investr	nants					Dividend income	(50)	(47)
Islamic financing and interest income Islamic financing and interest expense	4,055 (486)	3,811 (476)	1,953 (252)	1,910 (233)	TOTAL AS	SETS			228,774	229,978	classified as	fair value through	n other					Share of profit from associated companie Gain on foreign currency translation		(10) (36)
Net islamic financing and interest income	<u> </u>	3,335	1,701	1,677		S AND FOU	IITY	_	<del></del>		comprehens	ive income - debt	instrument	ts <b>36</b>	(1,098)	(53)	(686)	y ,	(25)	(30)
Fee and commission income	285	131	106	65	Liabilitie						Total compre	hensive income	e / (loss)					Operating profit before changes in operatir assets and liabilities	ng <b>2,953</b>	287
nvestment income	49	463 531	165	57 276		s and due to l	hank		136,856	132,863	for the per		. ,	818	(257)	231	(412)	Changes in operating assets and liabilities:	•	
Rental income Other income	317 91	531 61	165 59	276 48	Term loar		ou in		24,328	27,803							:	Placements with banks and other finance		
_	4,311	4,521	2,031	2,123	Other liab				3,907	6,447	Attributable	to:						institutions having original maturities	407	(24)
Expenses					Total liab	ilities		_	165,091	167,133	- Owners of	the Bank		841	(255)	247	(412)	of more than 90 days  Islamic financing and loans to customers	487 9.302	(31) (2,066)
Staff costs	(2,205)	(2,368)	(1,124)	(1,271)		iiitics		_	103,071	107,133		olling interests		(23)	(2)	(16)	-	Other assets	2,523	(1,049)
	(1,533)	(1,693)	(826)	(717)	Equity	ital			63,669	63,669				818	(257)	231	(412)	Deposits	2,535	3,036
, , ,	(3,738)	(4,061)	(1,950)	(1,988) 87	Share cap Statutory				1,186	1.186					(237)	231	(412)	Other liabilities	(2,533)	(11)
Write-back of expected credit losses - net  Net operating profit for the period	321 894	752	264 345	222	Other rese				(384)	(305)								Net cash flow from operating activities	15,267	166
Share of profit from associated companies	3	10	343	10		ted losses			(1,080)	(2,000)								INVESTING ACTIVITIES  Net additions to property and equipment	(675)	(304)
Net profit for the period	897	762	348	232	Equity att	ributable to	owners of	the Bank	63,391	62,550								Purchase of investment securities	(14,865)	(11,186)
Attributable to:						olling inter			292	315								Proceeds from sale and maturity of		
- Owners of the Bank	920	764	364	232	Total equ	itv		_	63,683	62,865								investment securities Additions to investment properties	18,051 (1,183)	-
- Non-controlling interest	(23)	(2)	(16)			BILITIES AN	ID FOLLITY	-	228,774	229,978								Dividend income received	50	47
<u> </u>	897	762	348	232	IOIAL LIA	DILITIES AIN	ND EQUIT		220,114	229,910								Net cash flow from / (used in)		
	INITEDIM	CONICOLII	DATED CT/	ATENAENIT (	OF CHANCE	C IN LUIT	· V							investing activities	1,378	(11,443)				
									OF CHANGE:		Y							FINANCING ACTIVITY	(0.475)	(0.10/)
	SIX II	ionth per	iou enue	u so june	2023 (Rev	riewea)								Repayment of term loans	(3,475)	(3,496)				
																	Net cash flow used in financing activity	(3,475)	(3,496)	
	bank							Equity attributable to owners o			of the bank			NET CHANGE IN CASH AND CASH EQUIVALEN		(14,773)				
-						Non -				-		Othe	r			– Nor	7 -	Cash and cash equivalents at 1 January	14,307	22,675
	Share	Statutory		Accumulated		controlling	Total				are Statutor	/ capital	0thei			controllin	ng Total	CASH AND CASH EQUIVALENTS AT 30 JUNE	27,477	7,902
	capital	reserve	reserves	losses		interest	equity			сарі			reserves		sses Tota			Additional information: Islamic financing and interest received	4.232	3.588
	BD '000	BD '000	BD '000	BD '000	BD '000	BD '000	BD '000			BD '00	00 BD '000	BD '000	BD '000	BD '0	100 BD 1000	BD '000	BD '000	Islamic financing and interest received	587	695
As at 1 January 2023	63,669	1,186	(305)	(2,000)	62,550	315	62,865		nuary 2022	65,00	0 1,186	4,048	703	(2,52						
Net profit / (loss) for the period	-			920	920	(23)	897		/ (loss) for the		-	-	-	7	64 764	(2)	762	These statements have been extracted fro		
Other comprehensive loss for the period		_	(79)	-	(79)	-	(79)	Other com for the pe	nprehensive loss eriod	5			(1,019)		- (1,019)		(1,019)	consolidated financial statements for the 30 June 2023 which were reviewed by Err		period ended
Total comprehensive (loss) /			(, ,)		()		(,,,		prehensive (loss	s) /			(1,017)		(1,017)		(4,017)	30 Julie 2023 Willelf Were reviewed by Eff	ist & roung	
income for the period			(79)	920	841	(23)	818	income t	for the period	•		-	(1,019)		64 (255)	. ,				
· .								,	nterest moveme			-	-		00 100			Ghassan Gheleb Abdulaal Yousif AlNefa	iei Da	lal Al Qais
As at 30 June 2023 (Reviewed)	63,669	1,186	(384)	(1,080)	63,391	292	63,683	As at 30 Ju	ine 2022 (Reviev	ved) 65,00	00 1,186	4,048	(316)	(1,66	61) 68,257	335	68,592	Chairman Board Member	er Group (	Chief Executive
										·								Licensed by Centeral Pank of Pahrai- (CDD)		Officer
																		Licensed by Centeral Bank of Bahrain (CBB) as a C	onventional R	etall Bank