

Department of Financial Institution and Markets

Bangladesh Bank

Head Office

Dhaka

www.bangladesh-bank.org

DFIM Circular Letter No. 09

June 24, 2014

Date: -----

Ashar 10, 1421

Chief Executive Officer/ Managing Director
All Financial Institutions in Bangladesh

Dear Sir,

**Prudential Guidelines on Capital Adequacy and
Market Discipline for Financial Institutions**

Please refer to the DFIM Circular No.14 dated December 28, 2011 on “[Prudential Guidelines on Capital Adequacy and Market Discipline](#)” for Financial Institutions.

It has been decided that up to 10% of revaluation reserve for Equity Instruments will be treated as Tier –II capital.

Please acknowledge receipt.

Yours faithfully,



(Md. Shah Alam)

General Manager

Phone: 9530178