

## **Report on the review of the interim condensed consolidated financial information**

**To the shareholders of BBS Bank Limited**

### **Introduction**

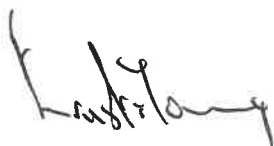
We have reviewed the accompanying interim condensed consolidated financial statements of BBS Bank Limited and its subsidiary (the Group) which comprise the interim condensed consolidated statement of financial position as at 30 June 2023 and the related interim condensed consolidated statements of profit or loss and other comprehensive income, changes in equity and cash flows for the six-month period then ended, and notes, comprising a summary of significant accounting policies and other explanatory notes ("interim condensed consolidated financial information") set out on pages 6 to 36. Management is responsible for the preparation and presentation of the interim condensed consolidated financial information using the framework principles, recognition and measurement principles of International Financial Reporting Standards and ensure the interim condensed consolidated financial information contains the presentation and disclosures required by International Accounting Standard 34, "Interim Financial Reporting". Our responsibility is to express a conclusion on this interim condensed consolidated financial information based on our review.

### **Scope of Review**

We conducted our review in accordance with the International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial information as at and for the six-month period ended 30 June 2023 is not prepared, in all material respects, in accordance with the framework principles, recognition and measurement principles of International Financial Reporting Standards and does not contain the presentation and disclosures required by International Accounting Standard 34, "Interim Financial Reporting".



Ernst & Young  
Firm of Certified Auditors  
Practicing member: Thomas Chitambo (CAP 0011 2023)  
Gaborone

29 September 2023