PUBLIC DISCLOSURE AUTHORISED

CARIBBEAN DEVELOPMENT BANK

Statement of Financial Position (Unaudited)

For the Period Ended June 30, 2026

(Expressed in thousands of United States Dollars unless otherwise stated)

This Document is being made publicly available in accordance with the Bank's Information Disclosure Policy.

November 2026



STATEMENT OF INTERIM FINANCIAL POSITION
(UNAUDITED)

FOR THE PERIOD ENDED JUNE 30, 2026

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
STATEMENT OF FINANCIAL POSITION
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	June 30, 2026	December 31, 2025
Assets		
Cash and cash equivalents	**$128,125**	$243,559
Debt securities at fair value through OCI	**401,901**	359,895
Receivables and prepaid assets	**32,017**	14,109
Loans outstanding	**1,603,881**	1,552,346
Receivable from members	**10,685**	10,454
Derivative financial instruments	**22,542**	21,240
Property and equipment	**16,493**	17,418
Post Retirement Benefits	**2,782**	2,782
Total Assets	**$2,218,426**	$2,221,803

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
STATEMENT OF FINANCIAL POSITION (continued)
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	June 30 2026	December 31, 2025
Liabilities and Equity		
Liabilities		
Accounts payable and accrued liabilities	$22,599	$22,185
Maintenance of value on currency holdings	19	-
Deferred income	875	875
Borrowings	1,115,648	1,132,970
Derivative financial instruments	103,471	96,670
Total Liabilities	$1,242,612	$1,252,700
Equity		
Capital stock		
Subscriptions matured (net)	388,177	388,177
Retained earnings and reserves	587,637	580,926
Total Equity	975,814	969,103
Total Liabilities and Equity	$2,218,426	$2,221,803

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
STATEMENT OF CHANGES IN EQUITY
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	Capital Stock	Retained Earnings	Post Employment Obligations	Fair value Reserve	Other Reserves	Revaluation Surplus & Other Reserve	Total
Balance as at January 1, 2025	$388,177	$534,514	$13,185	$(29,998)	$6,254	$(3,757)	$908,375
Net income for the period	-	22,231	-	-	-	-	22,231
Other comprehensive income	-	-	-	10,554	-	1,743	12,297
Balance as at June 30, 2025	$388,177	$556,745	$13,185	$(19,444)	$6,254	$(2,014)	$942,903
Balance as at January 1, 2026	$388,177	$569,251	$18,046	$(13,293)	$6,254	$668	$969,103
Net income for the period	-	14,266	-	-	-	-	14,266
Other comprehensive income	-	-	-	(1,935)	-	(620)	(2,555)
Appropriation from retained earnings	-	(5,000)	-		-	-	(5,000)
Balance as at June 30, 2026	$388,177	$578,517	$18,046	$(15,228)	$6,254	$48	$975,814

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
STATEMENT OF COMPREHENSIVE INCOME
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	2026	2025
Interest and similar income		
Loans	$35,425	$39,028
Investments and cash balances	8,357	5,578
	43,782	44,606
Interest expense and similar charges		
Borrowings	13,391	13,476
Other financial expenses	5,382	5,522
	18,773	18,998
Net interest income	25,009	25,608
Other (income)/expenses		
Other income	(4,154)	(860)
Realised fair value gains	(32)	-
Impairment (recovery)/expense	(359)	972
Administrative expenses	9,205	8,231
Depreciation expense	1,646	1,939
Foreign exchange translation-other	412	(7,434)
	6,718	2,848
Operating income before fair value adjustment	18,291	22,760
Net fair value adjustment	(4,025)	(529)
Net income for the period	14,266	22,231
Other comprehensive income		
Unrealised fair value (loss)/gain	(1,935)	10,554
Cost of hedge	(620)	1,743
Total comprehensive income for the period	$11,711	$34,528

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
STATEMENT OF CASH FLOWS
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	2026	2025
Operating activities:		
Net income for the period	**$14,266**	$22,231
Adjustments:		
Depreciation	**1,646**	1,939
Derivative fair value adjustment	**13,748**	(35,231)
Interest income	**(43,782)**	(44,606)
Interest expense	**18,773**	18,998
Impairment (recovery)/expense for the period	**(359)**	972
Foreign exchange (gain)/loss in translation - Borrowings	**(18,166)**	64,650
Fair value adjustment - Borrowings	**4,746**	(16,406)
Foreign exchange loss/(gain) in translation - Loans	**3,697**	(12,484)
(Increase)/decrease in maintenance of value on currency holdings	**(209)**	939
Total cash flows (used in)/ provided by operating activities before changes in operating assets and liabilities	**(5,640)**	$1,002
Changes in operating assets and liabilities:		
Increase in receivables and prepaid assets	**(17,951)**	(5,574)
Increase/(decrease) in accounts payable and accrued liabilities	**414**	(796)
Net (increase)/decrease in debt securities at fair value through other comprehensive income	**(43,631)**	41,905
Cash (used in)/ provided by operating activities	**(66,808)**	36,537
Disbursements on loans	**(85,324)**	(69,254)
Principal repayments on loans	**46,400**	81,615
Interest received	**27,570**	44,259
Net cash (used in)/provided by operating activities	**(78,162)**	93,157
Investing activities:		
Purchase of property and equipment	**(725)**	(515)
Net cash used in investing activities	**(725)**	(515)
Financing activities:		
New borrowings	**729**	70,928
Repayments on borrowings	**(7,400)**	-
Interest paid on borrowings	**(24,873)**	(25,290)
Allocation of net income	**(5,000)**	(7,401)
Increase in receivables from members	**(3)**	(1)
Net cash (used in)/provided by financing activities	**(36,547)**	38,236
Net (decrease)/increase in cash and cash equivalents	**(115,434)**	130,878
Cash and cash equivalents at beginning of period	**243,559**	99,179
Cash and cash equivalents at end of the period	**$128,125**	$230,057
Represented by:		
Due from banks	**$41,016**	$119,014
Time deposits	**87,109**	111,043
	$128,125	$230,057

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
SUMMARY STATEMENT OF INVESTMENTS
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 1

	2026			
	USD	CAD	Other Currencies	All Currencies
Obligations guaranteed by:				
Governments	$256,470	$-	$-	$256,470
Multilateral organisations	49,412	-	-	49,412
Corporations	72,591	-	-	72,591
Time deposits	20,148	-	767	20,915
Sub-total	$398,621	$-	$767	$399,388
Provision for impairment	(11)	-	-	(11)
Accrued interest	2,524	-	-	2,524
Total	$401,134	$-	$767	$401,901

	December 31, 2025			
	USD	CAD	Other Currencies	All Currencies
Obligations guaranteed by:				
Governments	$225,172	$-	$-	$225,172
Multilateral organisations	53,960	-	-	53,960
Corporations	77,793	-	-	77,793
Time deposits	-	-	763	763
Sub-total	$356,925	$-	$763	$357,688
Provision for impairment	(12)	-	-	(12)
Accrued interest	2,219	-	-	2,219
Total	$359,132	$-	$763	$359,895

RESIDUAL TERM TO CONTRACTUAL MATURITY

	2026	2025
One month to three months	$29,170	$16,479
Over three months to one year	103,072	34,102
Over one year to five years	208,536	235,440
Over five years to ten years	60,039	72,799
Over ten years	1,085	1,075
Total	$401,901	$359,895

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
SUMMARY STATEMENT OF LOANS
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 2

Member countries in which loans have been made	Total loans approved	Loans approved but not yet effective	Signed agreements	Principal repaid to bank	Undisbursed	Loans Outstanding	Percentage of total loans outstanding
Anguilla	$130,963	$-	$130,963	$89,323	$926	$40,714	2.6%
Antigua and Barbuda	260,033	-	260,033	129,210	30,967	99,856	6.4%
Bahamas	421,327	35,933	385,394	112,470	56,869	216,055	13.8%
Barbados	543,947	40,000	503,947	343,736	3,598	156,613	10.0%
Belize	404,414	24,376	380,038	189,840	55,214	134,984	8.6%
Dominica	89,079	-	89,079	50,435	179	38,465	2.5%
Grenada	130,908	-	130,908	73,159	17,429	40,320	2.6%
Guyana	370,429	-	370,429	57,524	37,932	274,973	17.5%
Jamaica	451,461	-	451,461	410,539	-	40,922	2.6%
Saint Kitts and Nevis	88,105	-	88,105	78,144	1,828	8,133	0.5%
Saint Lucia	333,835	-	333,835	176,598	46,592	110,645	7.1%
Saint Vincent and the Grenadines	451,421	75,924	375,497	144,432	52,710	178,355	11.4%
Suriname	156,545	-	156,545	62,459	10,535	83,551	5.3%
Trinidad and Tobago	178,981	-	178,981	168,231	-	10,750	0.7%
Turks and Caicos Islands	16,096	-	16,096	15,775	207	114	0.0%
Virgin Islands (British)	168,119	-	168,119	84,682	10,015	73,422	4.7%
REGIONAL	22,731	-	22,731	16,261	1,439	5,031	0.3%
PRIVATE SECTOR	252,839	-	252,839	167,937	30,000	54,902	3.5%
Sub-total	**$4,471,233**	**$176,233**	**$4,295,000**	**$2,370,755**	**$356,440**	**$1,567,805**	**100.0%**
Provisions for Losses						**(4,646)**	
Accrued Interest						**40,722**	
Total - June 30, 2026	**$4,471,233**	**$176,233**	**$4,295,000**	**$2,370,755**	**$356,440**	**$1,603,881**	
Total - December 31, 2025	$4,357,701	$163,423	$4,194,278	$2,364,019	$297,680	$1,552,346	

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
SUMMARY STATEMENT OF LOANS (continued)
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 2
(continued)

Currencies Receivable	Loans outstanding 2025	Translation Adjustments	Interest Earned	Disbursements	Sub-Total	Repayments	Provision for Impairment	Loans outstanding 2026
Euros	$124,395	$(3,697)	$-	$607	$121,305	$(3,884)	$-	$117,421
United States dollars	1,408,183	-	-	84,717	1,492,900	(42,516)	-	1,450,384
Sub-Total	$1,532,578	$(3,697)	$-	$85,324	$1,614,205	$(46,400)	$-	$1,567,805
Provision for impairment	(5,047)	-	-	-	(5,047)	-	401	(4,646)
Accrued interest	24,815	-	15,907	-	40,722	-	-	40,722
Total - June 30, 2026	$1,552,346	$(3,697)	$15,907	$85,324	$1,649,880	$(46,400)	$401	$1,603,881
Total - December 31, 2025	$1,465,566	$12,720	$133	$246,568	$1,724,987	$(171,912)	$(729)	$1,552,346

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
STATEMENT OF SUBSCRIPTION TO CAPITAL STOCK AND VOTING POWER
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 3

Member	No. of Shares	% of Total	Total subscribed capital	Callable capital	Paid-up capital	Subscriptions Matured	Voting Power No. of votes	Voting Power % of total votes	Receivable from members Non-negotiable Demand Notes
Regional States and Territories:									
Jamaica	48,354	17.306	$291,659	$227,614	$64,045	$64,045	48,504	17.139	-
Trinidad and Tobago	48,354	17.306	291,659	227,614	64,045	64,045	48,504	17.139	2,130
Bahamas	14,258	5.103	86,001	67,115	18,886	18,886	14,408	5.091	-
Guyana	10,417	3.728	62,833	49,038	13,795	13,795	10,567	3.734	-
Barbados	9,074	3.248	54,732	42,717	12,015	12,015	9,224	3.259	-
Colombia	7,795	2.790	47,017	36,691	10,326	10,326	7,945	2.807	-
Mexico	7,795	2.790	47,017	36,691	10,326	10,326	7,945	2.807	-
Venezuela	7,795	2.790	47,017	36,691	10,326	10,326	7,945	2.807	-
Suriname	4,166	1.491	25,128	19,627	5,501	5,501	4,316	1.525	2,805
Brazil	3,118	1.116	18,807	14,687	4,120	4,120	3,268	1.155	-
Haiti	2,187	0.783	13,191	10,296	2,895	2,895	2,337	0.826	-
Belize	2,148	0.769	12,956	10,109	2,847	2,847	2,298	0.812	-
Dominica	2,148	0.769	12,956	10,109	2,847	2,847	2,298	0.812	286
St. Lucia	2,148	0.769	12,956	10,109	2,847	2,847	2,298	0.812	-
St. Vincent and the Grenadines	2,148	0.769	12,956	10,109	2,847	2,847	2,298	0.812	-
Antigua	2,148	0.769	12,956	10,109	2,847	2,847	2,298	0.812	-
St. Kitts and Nevis	2,148	0.769	12,956	10,109	2,847	2,847	2,298	0.812	-
Grenada	1,839	0.658	11,093	8,661	2,432	2,432	1,989	0.703	-
Anguilla /1	455	0.163	2,744	2,141	603	603			-
Montserrat /1	533	0.191	3,215	2,509	706	706			-
British Virgin Islands /1	533	0.191	3,215	2,509	706	706	2,737	0.967	-
Cayman Islands /1	533	0.191	3,215	2,509	706	706			8
Turks and Caicos Islands /1	533	0.191	3,215	2,509	706	706			-
	180,627	64.648	1,089,494	850,273	239,221	239,221	183,477	64.833	$5,229
Non-Regional States:									
Canada	26,004	9.307	$156,849	$122,408	$34,441	$34,441	26,154	9.242	$-
United Kingdom	26,004	9.307	156,849	122,408	34,441	34,441	26,154	9.242	-
Italy	15,588	5.579	94,023	73,376	20,647	20,647	15,738	5.561	-
Germany	15,588	5.579	94,023	73,376	20,647	20,647	15,738	5.561	-
China	15,588	5.579	94,023	73,376	20,647	20,647	15,738	5.561	-
	98,772	35.352	595,767	464,944	130,823	130,823	99,522	35.167	-
Sub-total	279,399	100.000	$1,685,261	$1,315,217	$370,044	$370,044	282,999	100.000	5,229
Additional subscriptions									
China	-	-	$18,804	$14,688	$4,116	$4,116	-	-	$-
Colombia	-	-	1,810	905	905	905	-	-	-
Germany	-	-	12,546	9,681	2,865	2,865	-	-	-
Italy	-	-	12,546	9,681	2,865	2,865	-	-	-
Mexico	-	-	6,273	4,841	1,432	1,432	-	-	-
Venezuela	-	-	1,810	905	905	905	-	-	-
Haiti	-	-	2,639	2,060	579	579	-	-	-
Suriname	-	-	12,564	9,814	2,750	2,750	-	-	-
Brazil	-	-	9,403	7,343	2,060	2,060	-	-	-
Sub-total	-	-	78,395	59,918	18,477	18,477	-	-	-
Gross Subscriptions - June 30, 2026	**279,399**	**100.000**	**$1,763,656**	**$1,375,135**	**$388,521**	**$388,521**	**282,999**	**100.000**	**$5,229**
Subscriptions Prepayment Discount	**-**	**-**	**-**	**-**	**-**	**(344)**	**-**	**-**	**-**
Net Subscriptions - June 30, 2026	**279,399**	**100.000**	**$1,763,656**	**$1,375,135**	**$388,521**	**$388,177**	**282,999**	**100.000**	**$5,229**
Total - December 31, 2025	279,399	100.000	$1,763,656	$1,375,135	$388,521	$388,177	282,999	100.000	$5,227

1. In accordance with Article 3 paragraph 4 of the Agreement establishing the Bank and Board of Governors Resolution No. 4/81, these territories are considered as a single member of the Bank for the purpose of Articles 26 and 32 of the Agreement.

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
SUMMARY STATEMENT OF BORROWINGS
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 4

	Original amounts [1/]	Translation & other adjustments	Repayments to date	Fair value hedge adjustment	Undrawn	Outstanding	Due Dates
Short term borrowing							
Royal Bank Line of Credit - US$	$78,000	$-	$-	$-	$(78,000)	$-	2026
CDB Market Borrowings							
4.35% Loan - Yen	60,000	(20,118)	-	-	-	39,882	2030
4.375% Bonds - US$	300,000	-	(180,000)	(66)	-	119,934	2027
2.55% Notes - US$	100,000	-	-	-	-	100,000	2041
2.50% Notes - US$	50,000	-	-	-	-	50,000	2043
0.297% Bonds - CHF	151,341	27,959	-	4,501	-	183,801	2028
0.875% Notes - EUR	275,550	9,513	-	(24,498)	-	260,565	2039
3.5% Bonds - EUR	35,011	1,477	-	-	-	36,488	2044
3.2% Bonds - EUR	31,208	3,000	-	-	-	34,208	2044
0.60% Bonds - CHF	124,100	(445)	-	(441)	-	123,214	2030
Unamortized transaction costs	(19,425)	1,402	-	-	-	(18,023)	
	1,107,785	22,788	(180,000)	(20,504)	-	930,069	
European Investment Bank							
Climate Action Credit - US$	65,320	-	(30,437)	-	-	34,883	2032/2033
Climate Action Credit 2 - US$	137,736	-	(16,262)	-	(28,473)	93,001	2033
Water & Clean Oceans - EUR$	117,495	-	-	-	(117,495)	-	
Unamortized transaction costs	(143)	(282)	-	-	-	(425)	
	320,408	(282)	(46,699)	-	(145,968)	127,459	
Inter-American Development Bank							
Loan 2798/BL-RG - US$	14,000	-	(4,207)	-	-	9,793	2043
Loan 3561/OC - RG	20,000	-	(3,571)	-	-	16,429	2037
	34,000	-	(7,778)	-	-	26,222	
Agence Française de Developpment							
Loan 15601/CZZ 185L01 C	33,000	-	(24,751)	-	-	8,249	2028
Loan 15602/CZZ 297501 L	50,000	-	-	-	(33,731)	16,269	2043
Unamortized transaction costs	(135)	2	-	-	-	(133)	
	82,865	2	(24,751)	-	(33,731)	24,385	
Sub-total	$1,623,058	$22,508	$(259,228)	$(20,504)	$(257,699)	$1,108,135	
Accrued interest						7,513	
Total - June 30, 2026	**$1,623,058**	**$22,508**	**$(259,228)**	**$(20,504)**	**$(257,699)**	**$1,115,648**	
Total - December 31, 2025	$1,674,494	$39,374	$(251,828)	$(25,250)	$(308,564)	$1,132,970	

1/ Net of cancellations and borrowings fully repaid.

CARIBBEAN DEVELOPMENT BANK
ORDINARY CAPITAL RESOURCES
SUMMARY STATEMENT OF BORROWINGS (continued)
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 4

Currencies repayable	January 1 2026	Translation adjustments	Fair value hedge adjustments	Net Interest Paid	Drawdowns	Repayments	Outstanding borrowings June 30 2026
United States dollars	$456,908	$-	$(947)	$-	$-	$(7,400)	$448,561
Swiss Franc	313,456	(6,271)	(169)	-	-	-	307,016
Euro	336,222	(10,826)	5,862	-	-	-	331,258
Yen	41,343	(1,462)	-	-	-	-	39,881
Sub-total	$1,147,929	$(18,559)	$4,746	$-	$-	$(7,400)	$1,126,716
Amortized borrowing cost	(19,703)	393	-	-	729	-	(18,581)
Accrued interest	4,744	-	-	2,769	-	-	7,513
Total - June 30, 2026	**$1,132,970**	**$(18,166)**	**$4,746**	**$2,769**	**$729**	**$(7,400)**	**$1,115,648**
Total - December 31, 2025	$967,297	$62,923	$(28,198)	$171	$205,579	$(74,802)	$1,132,970

NOTE 1 – NATURE OF OPERATIONS

Corporate structure

The Caribbean Development Bank ("CDB" or "the Bank") is an international organisation established by an Agreement ("Charter") signed in Kingston, Jamaica, on October 18, 1969 and accepted and ratified by all the member countries which are signatories thereto. The Charter is an international treaty which, together with the instruments of ratification and accession by member countries, is deposited with the United Nations Secretary-General. The Charter entered into force on January 26, 1970 and CDB commenced operations on January 31, 1970. Since then, other countries have become members of CDB by acceding to the Charter. The Bank's headquarters is located in Wildey in the parish of Saint Michael in the island of Barbados.

Purpose and objectives

CDB is a regional financial institution established for the purpose of contributing to the harmonious economic growth and development of the member countries in the Caribbean ("Region") and to promote economic cooperation and integration among them, with special and urgent regard to the needs of the less developed members.

Reducing poverty in the region is CDB's main objective and it finances development projects in its Borrowing Member Countries ("BMCs") primarily through its Ordinary Capital Resources ("OCR") which comprises shareholders' paid-in capital, retained earnings and reserves and borrowings. In advancing this objective, the Bank participates in the selection, study and preparation of projects contributing to poverty reduction and where necessary, provides technical assistance. The BMCs are also shareholders of the OCR and are therefore considered related parties.

Membership

The membership of the Bank is open to:

(a) States and Territories of the Region;
(b) Non-Regional States which are members of the United Nations or any of its specialised Agencies; or of the International Atomic Energy Agency.

The current membership of the Bank is comprised of twenty-three (23) regional states and territories and five (5) non-regional states (2025: 23 regional states and territories and 5 non-regional states).

NOTE 2 – KEY EVENTS

For the six-month period commencing January 1, 2026, the Bank's interest rate on its variable rate loans was set at 4.5836% (2025: 5.45%) in accordance with a Board of Directors' (BOD) approved policy based on the market benchmark (CME 6 Month Term SOFR) plus an adjustable spread which satisfies the main objectives of balancing the needs of its BMCs, capital preservation and long-term financial stability. Rates are set on a semi-annual basis.

NOTE 2 – KEY EVENTS…*continued*

For the period under review, net interest income declined by $0.6mn (1.95%) to $25.0mn (2025: $25.6mn), primarily due to lower interest income on loans. This was partially offset by higher investment income and lower financial expenses.

Operating income for the period under review amounted to $18.3mn, representing a decline of $4.5mn compared to the same period in the prior year. This decrease although cushioned by a $3.3mn increase in other income was primarily driven by a foreign exchange loss of $0.4mn when compared to a significant foreign exchange gain of $7.4mn in 2025.

Total comprehensive income for the period amounted to $11.7mn (2025: $34.5mn). The decline over the reporting period was primarily attributable to a 36% decrease in net income and adverse fair value adjustments on derivatives and investments. Such fair value and hedge-related movements can be inherently volatile, reflecting prevailing interest rate conditions and market pricing. The application of hedge accounting continues to mitigate earnings volatility by appropriately aligning the accounting treatment of hedging instruments with their underlying exposures. In accordance with approved policy, derivatives are held to maturity and are excluded from the assessment of the Bank's performance against its policy ratios and guidelines.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

This condensed interim financial report for the six months ended June 30, 2026 was prepared in accordance with IAS 34, *Interim Financial Reporting*' and does not include all the information and disclosures required in the audited annual financial statements. This condensed interim financial report should be read in conjunction with the Bank's audited financial statements in respect of the year ended December 31, 2025.

Accounting policies

Accounting policies which are specific in nature are included as part of the disclosures that are relevant to the particular item. The accounting policies that are of a general nature applied in the preparation of these financial statements are set out below.

Foreign currency translation
The functional and presentation currency of the Bank is the United States dollar (USD). Monetary assets and liabilities in currencies other than USD are translated at market rates of exchange prevailing at the reporting date. Non-monetary items measured at historical cost in currencies other than United States dollars are translated into USD using the prevailing exchange rates at the effective dates of the initial transactions.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES…*continued*

Accounting policies…*continued*

Foreign currency transactions are initially translated into USD at applicable rates of exchange on the transaction dates. Any gains or losses arising as a result of differences in rates applied to income or expenses and to assets or liabilities are shown as an exchange gain or loss in the determination of net income for the year. All policies have been consistently applied to the years presented, except where otherwise stated. Prior year comparatives have been adjusted or amended to conform with the presentation in the current year where applicable.

Classification of financial assets and liabilities

In accordance with IFRS 9, the Bank classifies its financial assets and liabilities at Amortised Cost (AC), Fair Value through Profit or Loss (FVPL) or Fair Value through Other Comprehensive Income (FVOCI), as follows:

Financial assets		
Debt securities	Fair Value through Other Comprehensive Income	FVOCI
Receivables	Amortised cost	AC
Loans outstanding	Amortised cost	AC
Receivable from Members	Amortised cost	AC
Derivative financial instruments	Fair Value through Profit or Loss	FVPL
Financial liabilities		
Accounts payable	Fair value through Profit or Loss	FVPL
Borrowings	Amortised cost	AC
Derivative financial instruments	Fair value through Profit or Loss	FVPL

New and amended standards and interpretations which are applicable to the Bank

The Bank applied for the first time certain standards and amendments, which are effective for the reporting period. The Bank has not early adopted any standards, interpretations or amendments that have been issued but are not yet effective. The nature and the impact of each new standard and amendment are described below:

Classification and Measurement of Financial Instruments - Amendments to IFRS 9 and IFRS 7
Effective for annual periods beginning on or after January 1, 2026.

In May 2024, the Board issued Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7), which:

- Clarifications of the requirements for recognition and derecognition of financial assets and liabilities

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES…*continued*

New and amended standards and interpretations which are applicable to the Bank…*continued*

Classification and Measurement of Financial Instruments - Amendments to IFRS 9 and IFRS 7…continued

- A clarification that a financial liability is de-recognised on the 'settlement date' and introduce an accounting policy choice (if specific conditions are met) to de-recognise financial liabilities settled using an electronic payment system before the settlement date
- Additional guidance on how the contractual cash flows for financial assets with environmental, social and corporate governance (ESG) and similar features should be assessed
- Clarifications on what constitute 'non-recourse features' and what are the characteristics of contractually linked instruments
- The introduction of disclosures for financial instruments with contingent features and additional disclosure requirements for equity instruments classified at fair value through other comprehensive income (OCI)

Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7
Effective for annual periods beginning on or after January 1, 2026.

In December 2024, the IASB issued Amendments to IFRS 9 and IFRS 7 - Contracts Referencing Nature-dependent Electricity. The amendments apply only to contracts that reference nature-dependent electricity. The amendments:

- Clarify the application of the 'own-use' requirements for in-scope contracts
- Amend the designation requirements for a hedged item in a cash flow hedging relationship for in-scope contracts
- Add new disclosure requirements to enable investors to understand the effect of these contracts on a company's financial performance and cash flows

Annual Improvements to IFRS Accounting Standards — Volume 11
The IASB's annual improvements process deals with non-urgent, but necessary, clarifications and amendments to IFRS. In July 2024, the IASB issued Annual Improvements to IFRS Accounting Standards — Volume 11 which identified various amendments to IFRS 7, *Financial Instruments: Disclosures*, IFRS 9, *Financial Instruments* and IAS 7, *Statement of Cash Flows* which may be applicable to the Bank. These amendments are applicable for annual reporting periods beginning on or after 1 January 2026.

NOTE 4 – LOANS OUTSTANDING

Accounting policy – classification

In accordance with IFRS 9, *Financial Instruments,* loans outstanding are classified at amortised cost using the effective interest rate method.

Determination of impairment allowance

The Bank computes impairment using a forward-looking Expected Credit Loss (ECL) approach. The Exposure at Default (EAD) comprises outstanding balances, loan commitments and financial guarantee contracts. The impairment allowance is based on the change in credit risk since its origination. Where there is no significant change in credit risk, the ECL is associated with the probability of default in the twelve months following the reporting date (Stage 1). In the event of a significant increase in the credit risk, the ECL is associated with the probability of default over the lifetime of the loan (Stage 2).

In the event of further deterioration, the loan is classified as fully impaired with the ECL calculated in a similar manner to Stage 2 except with the probability of default set at 100%. Loans and other applicable financial assets can be reclassified between stages at each occasion of their change in credit risk.

Overview of the ECL principles

The Bank records the allowance for expected credit losses for all loans and other financial assets not held at FVPL, together with loan commitments and financial guarantee contracts (all referred to as 'financial instruments' below).

The ECL allowance is based on the credit losses expected to arise over the life of the asset (the lifetime expected credit loss or LTECL), unless there has been no significant increase in credit risk since origination, in which case, the allowance is based on the 12 months' expected credit loss (12mECL) that represent the ECLs that result from default events on a financial instrument that are possible within the 12 months after the reporting date.

Both LTECLs and 12mECLs are calculated on an individual basis.

Determination of significant increase in credit risk

The Bank has established a policy to perform an assessment, at the end of each reporting period, of whether a financial instrument's credit risk has increased significantly since initial recognition, by considering the change in the risk of default occurring over the remaining life of the financial instrument.

Based on the above process, the Bank groups its financial assets into Stage 1, Stage 2, Stage 3 as described below:

- Stage 1: When financial assets are first recognised, the Bank recognises an allowance based on 12mECLs. Stage 1 financial assets also include those assets where the credit risk has improved, and the asset has then been reclassified from Stage 2. The 12mECL is calculated as the portion of LTECLs that represent the ECLs that result from default events on a financial instrument that are possible within the 12 months after the reporting date. The Bank calculates the 12mECL allowance based on the expectation of a default occurring in the 12 months following the reporting date. These

NOTE 4 – LOANS…*continued*

expected 12-month default probabilities are applied to a forecast exposure at default (EAD) and multiplied by the expected loss given default (LGD) and discounted by an approximation to the original EIR. This calculation is made for each of three scenarios, as explained below.

- Stage 2: When a loan has shown a significant increase in credit risk since its origination, the Bank records an allowance for the LTECLs. These also include assets for which the credit risk has improved and the loan has been reclassified from Stage 3. The mechanics are similar to those outlined above for Stage 1, including the use of multiple scenarios, but Probability of Default (PD) and LGD are estimated over the lifetime of the instrument. The expected cash shortfalls are discounted by an approximation to the original EIR.

- Stage 3: For loans considered credit-impaired, the Bank recognises the lifetime expected credit losses. The method is similar to that for Stage 2 assets, with the PD set at 100%.

The calculation of ECLs
The Bank calculates ECLs based on three probability-weighted scenarios to measure the expected cash shortfalls, discounted at an approximation to the EIR. A cash shortfall is the difference between the cash flows that are due to an entity in accordance with the contract and the cash flows that the entity expects to receive.

The three probability weighted scenarios comprise a base case, an optimistic scenario and a pessimistic scenario each of which is associated with different PDs, EADs and LGDs.

The maximum period for which the credit loss is determined is the contractual life of a financial instrument unless the Bank has the legal right to call it earlier. The mechanics of the ECL calculations are outlined below:

- PD - The Probability of Default is an estimate of the likelihood of default over a given time horizon. A default may only happen at a certain time over the assessed period, if the facility has not been previously de-recognised and is still in the portfolio.
- EAD - The Exposure at Default is an estimate of the exposure at a future default date, taking into account expected changes in the exposure after the reporting date, including repayments of principal and interest, whether scheduled by contract or otherwise, expected drawdowns on committed facilities, and accrued interest from missed payments.
- LGD - The Loss Given Default is an estimate of the loss arising in the case where a default occurs at a given time. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, including from the realisation of any collateral. It is usually expressed as a percentage of the EAD.
- PCT factor – The Preferred Creditor Treatment (PCT) factor is calculated as a mitigation of the total ECL computed in accordance with the standard formula, to reflect the status of the Bank as a preferred creditor by its sovereign borrowers. PCT treatment includes the obligation to meet the payments of all sovereign debts in full and on time, no re-negotiation or "hair-cuts" on outstanding

NOTE 4 – LOANS…*continued*

amounts and the role of the Bank as a lender of last resort which rests in large part on the respect of PCT treatment to all institutions similar to the Bank.

Impairment losses and releases are accounted for and disclosed separately from modification losses or gains.

The inputs and models used for calculating ECLs may not always capture all characteristics of the market, counterparties or business model at the date of the financial statements. To reflect this, adjustments or overlays are occasionally made when such differences are significantly material. This includes taking into account the Bank's preferred creditor treatment (PCT) afforded by its borrowing members as well as forward looking information.

Loans outstanding, receivables from members and receivables
The amount of the provision is the difference between the assets' carrying value and the present value of expected cash flows including amounts recoverable from guarantees and collateral, discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through an allowance account and the amount of the loss is recognised in the statement of comprehensive income.

Loan distribution

The distribution of the Bank's loans by country as at June 30, 2026 is shown in Schedule 2.

NOTE 5 – COUNTRY ANALYSIS

The Bank's operations are managed as a single business unit and it does not have multiple components for which discrete financial information is produced.

The following table presents the outstanding balance of CDB's loans (net of provision for impairment) as of June 30, 2026 and associated interest income, by countries which generated more than 10% of the loan interest income for the six months ended June 30, 2026.

Country	Interest income		Loans outstanding	
	2026	2025	June 30, 2026	December 31, 2025
Bahamas	$5,246	$6,807	$ 222,537	$227,012
Barbados	3,605	5,098	159,934	166,123
Guyana	5,168	2,070	280,143	198,171
Other	21,406	25,053	941,267	961,040
	$35,425	$39,028	$1,603,881	$1,552,346

NOTE 6 – CASH AND CASH EQUIVALENTS

For the purpose of the statement of cash flows, cash and cash equivalents comprise the following balances with less than three months maturity from the date of acquisition:

	June 30, 2026	December 31, 2025
Due from banks	$41,016	$72,446
Time deposits	87,109	171,113
	$128,125	$243,559

NOTE 7 – RISK MANAGEMENT

The Bank's principal financial liabilities, other than derivatives, comprise borrowings and trade and other payables, the main purpose of which is to finance the Bank's operations. The Bank also provides guarantees to its borrowers under set terms and conditions. The Bank's principal financial assets are loans, receivables, cash and short-term deposits and debt securities at fair value through profit and loss that are all derived directly from its operations. The Bank also holds derivative contracts and enters into derivative transactions when deemed necessary by senior management. All derivative activities for risk management purposes are to be undertaken by senior management in accordance with the approved BOD policy which includes the provision that no trading in derivatives for speculative purposes may be undertaken.

The Bank's BOD sets the governance framework for the Bank by setting the risk and risk appetite framework, and the underlying policies and procedures. Financial risk activities are governed by the policies and procedures and financial risks are identified, measured and managed in accordance with the Bank's approved policies and risk objectives.

The ability to manage these risks is supported by an enterprise-wide risk management framework which was approved by the BOD. Operationally, CDB seeks to minimise its risks via the implementation of robust mitigating controls aimed at reducing exposure to achieve adherence to approved risk appetite portfolio limits. The Bank's risk mitigation approaches include adopting processes, systems, policies, guidelines and practices which are reviewed and modified periodically in line with the institution's changing circumstances.

The Bank's Office of Risk Management (ORM) manages, coordinates, monitors and reports on the mitigation of all risks that the Bank faces such as strategic, financial, operational, and reputational risks. The ORM also has the responsibility for recommending and implementing new or amended policies and procedures for effective risk management to the BOD for approval and to ensure that risk awareness is embedded within the Bank's operations and among the Bank's employees. CDB's risk management framework is built around its governance, policies and processes. The risk management governance structure supports the Bank's senior management in their oversight function in the coordination of different aspects of risk management.

NOTE 7 – RISK MANAGEMENT…*continued*

The Bank's governance is built around the following committees:

(i) The Enterprise Risk Committee (ERC);
(ii) The Adjudication and Review Committee (ARC);
(iii) The Oversight and Assurance Committee (OAC);
(iv) The Strategic Advisory Team (SAT); and
(v) The Office of Independent Evaluation (OIE)

In addition, the Office of Institutional Integrity, Compliance and Accountability (ICA) is responsible for managing institutional integrity, compliance, anti-money laundering, countering the financing of terrorism and financial sanctions, ethics, whistleblowing, and project accountability within the strategic framework for integrity, compliance and accountability. ICA reports to the BOD through the OAC.

The Bank is exposed to market risk, credit risk, liquidity risk and operational risk which is overseen by its senior management through established committees with defined roles and responsibilities. Market risk includes currency, interest rate and price risk. The most important types of risk faced by CDB are associated with the borrowing member countries and relate to country credit risk and concentration risk.

The Bank manages limits and controls concentration of credit risk in relation to loans, debt securities, cash and investments, derivative and borrowing counterparties based upon policies approved by the BOD. These financial policies limit the amount of exposure in relation to a single borrower and to groups of borrowers, by counterparties and by type of investments and they are monitored on a monthly basis.

Fair value of financial assets and liabilities

Fair value hierarchy

IFRS 13 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the Bank's market assumptions. These two types of inputs have created the following fair value hierarchy:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 – Inputs other than quoted prices included in Level 1 for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 – Inputs for the asset or liability for which the lowest level input that is significant to the fair value measurement is unobservable.

NOTE 7 – RISK MANAGEMENT…*continued*

Fair value of financial assets and liabilities

All of the Bank's financial assets and liabilities which are measured at fair value are classified as Level 2 as follows:

	June 30, 2026	December 31, 2025
Financial assets designated at fair value through other comprehensive income		
- Debt securities	$401,901	$359,895
- Derivative financial instruments	22,542	21,240
	$424,443	$381,135
Financial liabilities designated at fair value through profit or loss		
- Derivative financial instruments	103,471	96,670
	$103,471	$96,670

NOTE 7 – RISK MANAGEMENT…*continued*

Commitments, guarantees and contingent liabilities

Loan commitments represent amounts undrawn against loans approved by the BOD.

	2026		
At June 30	0-12 Months	1-5 Years	Total
Loan commitments	$250,000	$363,498	$613,498
Guarantees	20,626	-	20,626
	$270,626	$363,498	$634,124

	2025		
At December 31	0-12 Months	1-5 Years	Total
Loan commitments	$250,000	$342,322	$592,322
Guarantees	20,936	-	20,936
	$270,936	$342,322	$613,258

Borrowings

It is the Bank's policy to limit borrowing and guarantees chargeable to the Bank's OCR to 100 percent of the callable capital of its investment grade non-borrowing members plus the paid in capital and retained earnings less receivables from members and other non-cash resources, general banking reserve and the re-measurement reserve (cash reserves). As at June 30, 2026 total outstanding borrowings amounted to $1,115.6mn (December 31, 2025: $1,132.9mn). The performance against this policy was as follows:

	June 30, 2026	December 31, 2025
Borrowing Limit	$1,604,846	$1,611,769
Total outstanding and contracted borrowings	$1,373,347	$1,441,534
Ratio	85.6%	89.4%

NOTE 7 – RISK MANAGEMENT…*continued*

Credit rating

The most recent credit ratings are as follows:

	Credit Rating	Last Updated
Moody's Ratings	Long-Term Issuer Default Rating (IDR) - 'Aa1' Stable outlook.	18-Jun-26
S&P Global Ratings	Long-Term IDR - 'AA+' Short-Term IDR - 'A-1+' Stable outlook	24-Nov-25
Fitch Ratings	Long-Term IDR - 'AA+' Stable outlook	5-Feb-26

NOTE 8 – GUARANTEES

Guarantees
Financial guarantee contracts are contracts that require the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due, in accordance with the terms of a debt instrument.

Financial guarantees are initially recognised as a liability in the financial statements at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee, on the date the guarantee was given. Subsequently, the liability is measured at the higher of the best estimate of the expenditure required to settle the present obligation at the reporting date and the amount initially recognised less cumulative amortisation.

At its two hundred and forty-ninth meeting held on December 8, 2011, the Bank approved a guarantee in an amount not exceeding the equivalent of $12 million with respect to Bonds issued by the Government of St. Kitts and Nevis (GOSKN) on a rolling, re-instatable and non-accelerable basis.

The guarantee contains a Counter Guarantee and Indemnity clause whereby the GOSKN undertakes irrevocably and unconditionally agrees to reimburse the Bank for any amount paid under the guarantee together with interest and other charges at a rate specified by the Bank. Where reimbursement to the Bank is not made (in whole or in part) within a period of 90 days of such amounts being paid the Bank such unreimbursed amounts shall be converted to a loan due by the GOSKN to the Bank's OCR.

CDB entered into an Exposure Exchange Agreement (EEA) with Central American Bank for Economic Integration (CABEI) on May 26, 2025. The notional value of sub-portfolio of assets in this exchange was USD$450 million.

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND
STATEMENT OF FINANCIAL POSITION
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	June 30, 2026			December 31, 2025		
	UNIFIED	OTHER	TOTAL	UNIFIED	OTHER	TOTAL
Assets						
Cash and cash equivalents	$95,628	$-	$95,628	$87,178	$8,490	$95,668
Debt securities at fair value through profit or loss (Schedule 1)	202,830	28,104	230,934	205,936	18,143	224,079
Loans outstanding (Schedule 2)	631,819	13,826	645,645	625,746	14,577	640,323
Accounts receivable	4,233	-	4,233	9,555	-	9,555
	$934,510	$41,930	$976,440	$928,415	$41,210	$969,625
Receivable from contributors						
Non-negotiable demand notes (Schedule 3)	$79,470	$-	$79,470	$82,038	$-	$82,038
Contribution in arrears	54,551	-	54,551	23,014	-	23,014
	134,021	-	134,021	105,052	-	105,052
Total assets	$1,068,531	$41,930	$1,110,461	$1,033,467	$41,210	$1,074,677
Liabilities and Funds						
Liabilities						
Due to banks	$-	$381	$381	$-	$-	$-
Accounts payable	32,034	3,433	35,467	32,031	3,079	35,110
Subscriptions in advance	2,500	-	2,500	83	-	83
	34,534	3,814	38,348	32,114	3,079	35,193
Funds						
Contributed resources (Schedule 3)	$1,626,045	$38,215	$1,664,260	$1,567,950	$38,369	$1,606,319
Less amounts not yet made available	(69,019)	-	(69,019)	(58,409)	-	(58,409)
Amounts made available	1,557,026	38,215	1,595,241	1,509,541	38,369	1,547,910
Allocation to technical assistance and grant resources	(746,850)	(10,000)	(756,850)	(746,850)	(10,000)	(756,850)
	810,176	28,215	838,391	762,691	28,369	791,060
Accumulated net income (Schedule 4)	48,334	8,976	57,310	50,219	8,837	59,056
Technical assistance and grant resources	175,487	925	176,412	188,443	925	189,368
	1,033,997	38,116	1,072,113	1,001,353	38,131	1,039,484
Total liabilities and funds	$1,068,531	$41,930	$1,110,461	$1,033,467	$41,210	$1,074,677

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND
STATEMENT OF COMPREHENSIVE INCOME AND ACCUMULATED NET INCOME
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	2026			2025		
	UNIFIED	OTHER	TOTAL	UNIFIED	OTHER	TOTAL
Interest and similar income						
Loans	$5,806	$96	$5,902	$5,922	$109	$6,031
Investments and cash balances	2,964	183	3,147	2,614	110	2,724
Other Income - General	39	-	39	-	-	-
	$8,809	$279	$9,088	$8,536	$219	$8,755
Net realised and unrealised (loss)/gain on investments	(1,336)	42	(1,294)	4,670	368	5,038
	$7,473	$321	$7,794	$13,206	$587	$13,793
Expenses						
Administrative expenses	$9,644	$354	$9,998	$11,820	$762	$12,582
Foreign exchange translation	(286)	(172)	(458)	(141)	443	302
	9,358	182	9,540	11,679	1,205	12,884
Total comprehensive (loss)/ income for the period	$(1,885)	$139	$(1,746)	$1,527	$(618)	$909
Accumulated Net Income						
Accumulated net income - beginning of period	$50,219	$8,837	$59,056	$41,456	$9,101	$50,557
Total comprehensive (loss)/income for the period	(1,885)	139	(1,746)	1,527	(618)	909
Accumulated net income - end of period	$48,334	$8,976	$57,310	$42,983	$8,483	$51,466

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND (UNIFIED)
STATEMENT OF CASH FLOWS
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	2026	2025
Operating activities:		
Total comprehensive (loss)/income for the period	**$(1,885)**	$1,527
Adjustments for non-cash items:		
Unrealised loss/(gain) on debt securities at fair value through profit or loss	**1,368**	(4,670)
Interest income	**(8,809)**	(8,536)
Unrealised net foreign exchange gain	**(67)**	(1,155)
Total cash flows used in operating activities before changes in operating assets and liabilities	**$(9,393)**	(12,834)
Decrease in accounts receivable	**5,322**	3,046
Increase/(decrease) in accounts payable	**3**	(19,297)
Cash used in operating activities	**(4,068)**	(29,085)
Disbursements on loans	**(29,690)**	(12,169)
Principal repayments to the Bank on loans	**23,652**	20,179
Interest received	**8,858**	9,286
Net decrease in debt securities at fair value through profit or loss	**1,655**	28,355
Technical assistance disbursements	**(17,957)**	(4,349)
Net cash (used in)/ provided by operating activities	**(17,550)**	12,217
Financing activities:		
Contributions:		
Increase in contributions to be on-lent to BMCs	**47,552**	14,867
(Decrease)/Increase in receivables from contributors	**(28,969)**	3,915
Net cash provided by financing activities	**26,000**	18,782
Net increase in cash and cash equivalents	**8,450**	30,999
Cash and cash equivalents - beginning of period	**87,178**	76,675
Cash and cash equivalents end of period	**$95,628**	$107,674

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND (OTHER)
STATEMENT OF CASHFLOWS
For the priod ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	2026	2025
Operating activities:		
Total comprehensive gain/(loss) for the period	**$139**	$(618)
Adjustments for non-cash items		
Unrealised gain on debt securities at fair value through profit or loss	**(42)**	(368)
Interest income	**(279)**	(219)
Unrealised net foreign exchange (gain)/loss	**(154)**	373
Total cash flows used in operating activities before changes in operating assets and liabilities	**$(336)**	(832)
Changes in operating assets and liabilities:		
Increase in accounts payable	**354**	562
Net cash provided by/(used in) operating activities	**18**	(270)
Principal repayments to the Bank on loans	**747**	747
Interest received	**285**	226
Net decrease in debt securities at fair value through profit or loss	**(9,921)**	1,380
Net cash (used in)/provided by operating activities	**(8,871)**	2,083
Net increase in cash and cash equivalents	**(8,871)**	2,083
Cash and cash equivalents at beginning of period	**8,490**	7,683
Cash and cash equivalents at end of period	**$(381)**	$9,766

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUND RESOURCES - SPECIAL DEVELOPMENT FUND
SUMMARY STATEMENT OF INVESTMENTS
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 1

	June 30, 2026			December 31, 2025		
	Market value			Market value		
	UNIFIED	OTHER	TOTAL	UNIFIED	OTHER	TOTAL
Government and Agency Obligations	$120,413	$14,103	$134,516	$119,432	$14,066	$133,498
Supranationals	42,843	-	42,843	46,566	-	46,566
Time Deposits	2,345	9,921	12,266	-	-	-
Corporate Bonds	35,955	3,964	39,919	38,581	3,959	42,540
Sub-total	$201,556	$27,988	$229,544	$204,579	$18,025	$222,604
Accrued Interest	1,274	116	1,390	1,357	118	1,475
Total	$202,830	$28,104	$230,934	$205,936	$18,143	$224,079

Residual term to contractual maturity

	2026	2025
One month to three months	$32,801	$13,781
Over three months to one year	35,353	32,298
From one year to five years	131,574	137,146
From five years to ten years	30,121	39,779
From ten years to twenty years	1,085	1,075
TOTAL	$230,934	$224,079

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUND RESOURCES - SPECIAL DEVELOPMENT FUND - UNIFIED
SUMMARY STATEMENT OF LOANS
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 2

Member countries in which loans have been made	Total loans approved	Loans approved but not yet effective	Signed agreements	Principal repaid to bank	Undisbursed	Loans Outstanding	Percentage of total loans outstanding
Anguilla	$9,539	$-	$9,539	$9,313	$-	$226	0.0%
Antigua and Barbuda	30,005	-	30,005	12,596	2,712	14,697	2.3%
Bahamas	2,262	-	2,262	2,262	-	-	0.0%
Barbados	5,687	-	5,687	5,687	-	-	0.0%
Belize	179,217	-	179,217	71,708	20,449	87,060	13.9%
Cayman Islands	4,179	-	4,179	4,179	-	-	0.0%
Dominica	133,090	-	133,090	72,299	7,772	53,019	8.4%
Grenada	187,191	-	187,191	74,548	36,972	75,671	12.0%
Guyana	260,135	-	260,135	99,408	41,986	118,741	18.9%
Jamaica	203,723	-	203,723	119,055	20,945	63,723	10.1%
Montserrat	10,164	-	10,164	8,064	-	2,100	0.3%
Saint Kitts and Nevis	83,557	-	83,557	60,840	-	22,717	3.6%
Saint Lucia	175,456	294	175,162	73,124	22,297	79,741	12.7%
Saint Vincent and the Grenadines	166,913	-	166,913	60,526	21,211	85,176	13.6%
Suriname	18,907	-	18,907	2,613	319	15,975	2.6%
Trinidad and Tobago	4,218	-	4,218	4,218	-	-	0.0%
Turks and Caicos Islands	11,654	-	11,654	11,480	-	174	0.0%
Virgin Islands (British)	18,255	-	18,255	13,041	7	5,207	0.8%
REGIONAL	16,173	-	16,173	9,497	2,000	4,676	0.8%
Sub-total	**$1,520,325**	**$294**	**$1,520,031**	**$714,458**	**$176,670**	**$628,903**	100.0%
Accrued Interest						2,916	
Total - June 30, 2026	**$1,520,325**	**$294**	**$1,520,031**	**$714,458**	**$176,670**	**$631,819**	
Total - December 31, 2025	$1,512,332	$294	$1,512,037	$690,804	$198,370	$625,746	

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUND RESOURCES - SPECIAL DEVELOPMENT FUND - OTHER
SUMMARY STATEMENT OF LOANS
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 2

Member countries in which loans have been made	Total loans approved	Loans approved but not yet effective	Signed agreements	Principal repaid to bank	Undisbursed	Loans Outstanding	Percentage of total loans outstanding
Anguilla	$1,367	$-	$1,367	$1,367	$-	$-	0.0%
Antigua and Barbuda	15,146	-	15,146	5,179	-	9,967	72.3%
Bahamas	773	-	773	773	-	-	0.0%
Barbados	1,603	-	1,603	1,603	-	-	0.0%
Belize	26,633	-	26,633	25,024	-	1,609	11.7%
Cayman Islands	523	-	523	523	-	-	0.0%
Dominica	11,077	-	11,077	10,441	-	636	4.6%
Grenada	4,493	-	4,493	4,432	-	61	0.4%
Guyana	22	-	22	22	-	-	0.0%
Jamaica	6,871	-	6,871	6,871	-	-	0.0%
Montserrat	764	-	764	764	-	-	0.0%
Saint Kitts and Nevis	11,574	-	11,574	10,352	-	1,222	8.9%
Saint Lucia	19,550	-	19,550	19,542	-	8	0.1%
Saint Vincent and the Grenadines	12,232	-	12,232	11,955	-	277	2.0%
Turks and Caicos Islands	1,484	-	1,484	1,484	-	-	0.0%
Virgin Islands (British)	3,836	-	3,836	3,836	-	-	0.0%
REGIONAL	2,519	-	2,519	2,519	-	-	0.0%
Sub-total	**$120,467**	**$-**	**$120,467**	**$106,687**	**$-**	**$13,780**	**100.0%**
Accrued Interest						**46**	
Total - June 30, 2026	**$120,467**	**$-**	**$120,467**	**$106,687**	$-	**$13,826**	
Total - December 31, 2025	$120,466	**$-**	$120,466	$105,939	$-	$14,577	

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND
SUMMARY STATEMENT OF LOANS - (continued)
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 2

Analysis by Contributor	Total loans approved	Loans approved but not yet effective	Signed agreements	Principal repaid to bank	Undisbursed	Loans Outstanding	Percentage of total loans outstanding
Special Development Fund - Unified							
Members/Contributors							
Members/Contributors	$1,520,325	$294	$1,520,031	$714,458	$176,670	$628,903	100.0%
Sub-total	**$1,520,325**	**$294**	**$1,520,031**	**$714,458**	**$176,670**	**$628,903**	**100.0%**
Accrued Interest						2,916	
Total SDF - (Unified)	**$1,520,325**	**$294**	**$1,520,031**	**$714,458**	**$176,670**	**$631,819**	**100.0%**
Special Development Fund - Other							
Members							
Colombia	$8,517	$-	$8,517	$8,517	$-	$-	0.0%
Germany	13,451	-	13,451	13,401	-	50	0%
Mexico	8,815	-	8,815	8,456	-	359	3%
Venezuela	52,221	-	52,221	48,744	-	3,477	25%
Sub-total	**$83,004**	**$-**	**$83,004**	**$79,118**	**$-**	**$3,886**	**28.2%**
Other Contributors							
Sweden	$4,438	$-	$4,438	$4,426	$-	$12	0.1%
United States of America	33,025	-	33,025	23,143	-	9,882	71.7%
Sub-total	**$37,463**	**$-**	**$37,463**	**$27,569**	**$-**	**$9,894**	**71.8%**
Accrued Interest						46	
Total SDF - (Other)	**$120,467**	**$-**	**$120,467**	**$106,687**	**$-**	**$13,826**	**100.0%**
Total SDF - June 30, 2026	**$1,640,792**	**$294**	**$1,640,498**	**$821,145**	**$176,670**	**$645,645**	
Total - December 31, 2025	$1,632,797	$294	$1,632,504	$796,744	$198,368	$640,323	

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND
SUMMARY STATEMENT OF LOANS (continued)
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 2
(continued)

Currencies receivable	Loans outstanding 2025	Net Interest Earned	Disbursements	Sub-Total	Repayments	Loans outstanding 2026
(a) Special Development Fund (Unified)						
United States dollars	$622,865	$-	$29,690	$652,555	$(23,652)	$628,903
Accrued interest	2,881	35	-	2,916	-	2,916
Total - June 30, 2026	**$625,746**	**$35**	**$29,690**	**$655,471**	**$(23,652)**	**$631,819**
Total - December 31, 2025	$625,538	$(122)	$42,382	$664,816	$(42,052)	$625,746
(b) Special Development Fund (Other)						
United States dollars	$14,527	$-	$-	$14,527	$(747)	$13,780
Accrued interest	50	(4)	-	46	-	46
Total - June 30, 2026	**$14,577**	**$(4)**	**$-**	**$14,573**	**$(747)**	**$13,826**
Total - December 31, 2025	$16,078	$(7)	**$-**	$16,071	$(1,494)	$14,577

MATURITY STRUCTURE OF LOANS OUTSTANDING

July 1, 2026 to December 31, 2026	$28,213
January 1, 2027 to December 31, 2027	50,208
January 1, 2028 to December 31, 2028	49,297
January 1, 2029 to December 31, 2029	47,370
January 1, 2030 to December 31, 2030	47,292
January 1, 2031 to December 31, 2035	195,801
January 1, 2036 to December 31, 2040	144,828
January 1, 2041 to December 31, 2045	70,300
January 1, 2046 to December 31, 2050	6,998
January 1, 2051 to December 31, 2055	2,652
January 1, 2056 to December 31, 2060	2,326
January 1, 2061 to December 31, 2065	360
Total	$645,645

SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND
STATEMENT OF CONTRIBUTED RESOURCES
As of June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 3

	CONTRIBUTIONS					
CONTRIBUTORS	Total approved 1/	Approved but not yet ettective 2/	Total contribution agreed	Amounts not yet made available	Amounts made available	Receivable from members Non negotiable demand notes
Special Development Fund - Unified						
Members						
Trinidad and Tobago	$79,605	$11,300	$68,305	$-	$68,305	$30,154
Jamaica	84,318	-	84,318	8,250	76,068	19,064
Guyana	48,287	9,200	39,087	-	39,087	-
Bahamas	48,286	-	48,286	4,600	43,686	18,332
Barbados	38,684	10,170	28,514	1,399	27,115	-
St.Vincent and the Grenadines	12,074	2,200	9,874	-	9,874	-
Belize	12,061	1,773	10,288	1,095	9,193	2,347
St.Kitts and Nevis	12,111	6,977	5,134	-	5,134	-
St. Lucia	11,661	1,800	9,861	-	9,861	-
Dominica	11,801	3,973	7,828	-	7,828	2,065
Grenada	9,763	2,500	7,263	-	7,263	-
Antigua and Barbuda	7,576	4,687	2,889	-	2,889	777
Anguilla	4,119	2,074	2,045	-	2,045	571
British Virgin Islands	4,119	-	4,119	-	4,119	-
Montserrat	4,897	-	4,897	389	4,508	-
Turks and Caicos Islands	5,119	-	5,119	417	4,702	-
Cayman Islands	4,019	2,679	1,340	-	1,340	-
Haiti	6,160	-	6,160	750	5,410	-
Suriname	15,561	7,231	8,330	-	8,330	2,757
Colombia	41,157	-	41,157	1,750	39,407	-
Venezuela	37,124	15,142	21,982	-	21,982	-
Mexico	27,591	10,591	17,000	-	17,000	-
Brazil	15,000	5,000	10,000	2,500	7,500 -	-
Canada	495,939	-	495,939	28,603	467,336	-
United Kingdom	332,878	-	332,878	12,903	319,975	-
Germany	136,374	-	136,374	6,363	130,011	3,403
Italy	72,239	-	72,239	-	72,239	-
China	61,653	-	61,653	-	61,653	-
	$1,640,176	$97,297	$1,542,879	$69,019	$1,473,860	$79,470
Other Contributors						
France	$58,254	$-	$58,254	$-	$58,254	$-
Netherlands	24,902	-	24,902	-	24,902	-
Chile	10	-	10	-	10	-
	$1,723,342	$97,297	$1,626,045	$69,019	$1,557,026	$79,470
Technical Assistance Allocation	(746,850)	-	(746,850)	-	(746,850)	-
Sub-total	$976,492	$97,297	$879,194	$69,019	$810,176	$79,470
Special Development Fund - Other						
Members						
Colombia	$5,000	$-	$5,000	$-	$5,000	$-
Mexico 3/	13,067	-	13,067	-	13,067	-
Venezuela	17,473	-	17,473	-	17,473	-
	$35,540	$-	$35,540	$-	$35,540	$-
Other Contributors						
Sweden	$2,675	$-	$2,675	$-	$2,675	$-
United States of America 4/	-	-	-	-	-	-
	2,675	-	2,675	-	2,675	-
Technical Assistance Allocation	(10,000)	-	(10,000)	-	(10,000)	-
Sub-total	$28,215	$-	$28,215	$-	$28,215	$-
Total SDF -June 2026	**1,004,707**	**$97,297**	**$907,409**	**69,019**	**838,391**	**$79,470**
SUMMARY						
Members	$918,866	$97,297	$821,568	$69,019	$752,550	$79,470
Other contributors	85,841	-	85,841	-	85,841	-
Total SDF - June 2026	**$1,004,707**	**$97,297**	**$907,409**	**$69,019**	**$838,391**	**$79,470**
Total SDF - December 2025	$971,766	$122,297	$849,469	$58,409	$791,060	$82,038

1/ Net of repayments.

2/ Contributions not yet formally pledged by Governments.

3/ Net of appropriation for Technical Assistance of $2,266,000.

4/ Contributions with fixed repayment dates.

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND
STATEMENT OF CONTRIBUTED RESOURCES (continued)
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 3
(continued)

Currencies	Amounts made available 2025	Translation adjustments	Drawdowns/ Appropriations from Capital 1/	Amounts made available 2026
(a) Special Development Fund - Unified				
Euros	$3,248	$(67)	$-	$3,181
Pounds Sterling	-	-	6,949	6,949
United States dollars	759,443	-	40,603	800,046
Total - June 30, 2026	**$762,691**	**$(67)**	**$47,552**	**$810,176**
Total - December 31, 2025	$781,953	$3,602	$(22,864)	$762,691
(b) Special Development Fund - Other				
Swedish Krona	$2,829	$(154)	$-	$2,675
United States dollars	25,540	-	-	25,540
Total - June 30, 2026	**$28,369**	**$(154)**	**$-**	**$28,215**
Total - December 31, 2025	$27,904	$465	**$-**	$28,369

1/ Net of conversions to United States dollars in accordance with the funding Rules of the Unified Special Development Fund.

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - SPECIAL DEVELOPMENT FUND
STATEMENT OF ACCUMULATED NET INCOME
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 4

Contributors	Brought forward 2025	Net (Loss)/Income 2026	Carried forward 2026
Special Development Fund (Unified)	$50,219	$(1,885)	$48,334
Special Development Fund (Other)			
Members			
Colombia	$1,689	$(45)	$1,644
Germany	(2,643)	14	(2,629)
Mexico	(181)	14	(167)
Venezuela	(2,185)	-	(2,185)
	(3,320)	(17)	(3,337)
Other contributors			
Sweden	$1,288	$137	$1,425
United States of America	10,869	19	10,888
	12,157	156	12,313
	8,837	139	8,976
Total Special Development Fund	$59,056	$(1,746)	$57,310
Summary			
Members	$46,899	$(1,902)	$44,997
Other contributors	12,157	156	12,313
Total SDF - June 30, 2026	$59,056	$(1,746)	$57,310
Total SDF - December 31, 2025	$50,557	$8,499	$59,056

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
STATEMENT OF FINANCIAL POSITION
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	June 30, 2026	December 31, 2025
Assets		
Cash and cash equivalents	**$168,460**	$119,239
Investments (Schedule 1)	**66,711**	41,237
Loans outstanding (Schedule 2)	**120,861**	123,116
Receivable from members - Non-negotiable demand notes	**1,888**	4,987
Accounts receivable	**31,500**	31,500
Total assets	**$389,420**	$320,079
Liabilities and Funds		
Liabilities		
Accounts payable	**$27,293**	$19,563
Accrued charges on contributions repayable	**207**	189
	$27,500	$19,752
Funds		
Contributed resources (Schedule 3)	**$165,388**	$141,085
Accumulated net income (Schedule 4)	**63,364**	66,037
	228,752	207,122
Technical assistance and other grant resources (Schedule 5)	**133,168**	93,205
Total liabilities and funds	**$389,420**	$320,079

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
STATEMENT OF COMPREHENSIVE INCOME AND ACCUMULATED NET INCOME
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	2026	2025
Interest and similar income		
Loans	$2,119	$1,760
Investments, cash and other balances	2,133	2,418
	4,252	4,178
Unrealised gain/(loss) on investments	990	251
	5,242	4,429
Expenses		
Administrative expenses	2,773	1,957
Charges on contributions	1,732	1,625
Foreign exchange translation	3,410	(2,223)
Total expenses	7,915	1,359
Total comprehensive (loss)/income for the period	$(2,673)	$3,070
Accumulated net income - beginning of period	$66,037	$63,748
Total comprehensive (loss)/income for the period	(2,673)	3,070
Accumulated net income - end of period	$63,364	$66,818

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
STATEMENT OF CASH FLOWS
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

	2026	2025
Operating activities:		
Total comprehensive (loss)/income for the period	**$(2,673)**	$3,070
Adjustments for non-cash items:		
Net unrealised gain on investments	**(990)**	(251)
Interest income	**(4,252)**	(4,178)
Interest expense	**1,732**	1,625
Unrealised net foreign exchange (gain)/loss	**(938)**	3,452
Total cash flow (used in)/provided by operating activities before changes in operating assets and liabilities	(7,121)	3,718
Changes in operating assets and liabilities		
Decrease in accounts receivable	**-**	19,300
Decrease in non-negotiable demand notes	**3,099**	14,007
Increase in accounts payable	**7,730**	3,837
Cash provided by operating activities	3,708	40,862
Disbursements on loans	**(1,936)**	(2,176)
Principal repayments on loans	**4,175**	3,894
Technical assistance disbursements	**(30,861)**	(62,883)
Interest received	**4,090**	(19,493)
Net Increase/(decrease) in investments	**(24,343)**	111
Net cash used in operating activities	(45,167)	(39,685)
Financing activities:		
Interest paid	**(1,715)**	(1,625)
Contributions:		
Increase in contributions to fund loans	**28,506**	25,400
Reimbursement of repayable contributions	**(3,227)**	(1,159)
Increase in technical assistance contributions	**70,824**	53,483
Net cash provided by financing activities	94,388	76,099
Net increase in cash and cash equivalents	**49,221**	36,414
Cash and cash equivalents at beginning of period	**119,239**	80,235
Cash and cash equivalents at end of period	**$168,460**	$116,649

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
SUMMARY STATEMENT OF INVESTMENTS
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 1

	June 30, 2026	December 31, 2025
Debt securities at fair value through profit or loss		
Government and Agency obligations	**$14,111**	$11,614
Supranationals	**8,012**	3,037
Corporate bonds	**602**	615
US Treasuries	**4,983**	-
Treasury Bills	**4,930**	-
Sovereign Bonds	**5,943**	-
Mutual funds	**13,984**	12,864
Equity investments	**13,853**	12,955
Sub-total	**$66,418**	$41,085
Accrued interest	**293**	152
Total	**$66,711**	$41,237

RESIDUAL TERM TO CONTRACTUAL MATURITY

	2026	2025
One month to three months	**$28,130**	$27,472
Over three months to one year	**18,926**	-
From one year to five years	**11,937**	5,954
Over five years	**7,718**	7,811
Total	**$66,711**	$41,237

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
SUMMARY STATEMENT OF LOANS
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise

Schedule 2

Member countries in which loans have been made	Total loans approved	Loans approved but not yet effective	Signed agreements	Principal repaid to bank	Undisbursed	Loans Outstanding	Percentage of total loans outstanding
Anguilla	$500	$-	$500	$500	$-	$-	0.0%
Antigua and Barbuda	14,031	-	14,031	8,432	358	5,242	4.4%
Barbados	31,885	-	31,885	26,403	-	5,481	4.6%
Belize	21,722	3,000	18,722	9,309	9,413	-	0.0%
Cayman Islands	2,797	-	2,797	2,797	-	-	0.0%
Dominica	81,428	-	81,428	27,824	8,176	45,428	37.9%
Grenada	44,590	-	44,590	22,132	4,003	18,455	15.4%
Guyana	32,061	-	32,061	19,906	11,440	715	0.6%
Jamaica	68,723	-	68,723	57,098	-	11,625	9.7%
Montserrat	1,205	-	1,205	1,205	-	-	0.0%
Saint Kitts and Nevis	12,652	-	12,652	8,677	7	3,968	3.3%
Saint Lucia	49,562	-	49,562	30,202	3,033	16,328	13.6%
Saint Vincent and the Grenadines	42,689	7,786	34,903	20,296	2,039	12,568	10.5%
Trinidad and Tobago	2,983	-	2,983	2,983	-	-	0.0%
Virgin Islands (British)	1,894	-	1,894	1,894	-	-	0.0%
REGIONAL	2,221	-	2,221	2,221	-	-	0.0%
Sub-total	**$410,943**	**$10,786**	**$400,157**	**$241,879**	**$38,469**	**$119,810**	100.0%
Accrued Interest						1,051	
Total - June 30, 2026	**$410,944**	**$10,786**	**$400,158**	**$241,879**	**$38,469**	**$120,861**	
Total - December 31, 2025	$399,352	$10,699	$388,653	$238,229	$28,339	$123,116	

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
SUMMARY STATEMENT OF LOANS (continued)
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 2

Analysis by Special Fund	Total loans approved	Loans approved but not yet effective	Signed agreements	Principal repaid	Undisbursed	Outstanding	Percentage of total loans outstanding
Members							
Trinidad and Tobago Technical Co-op Fund	$3,350	$-	$3,350	$3,349	$-	$1	0.0%
Italy	34,488	5,286	29,202	-	29,202	-	0.0%
Others							
Caribbean Development Bank (CDB)	80,134	-	80,134	55,492	-	24,642	20.6%
Nigeria	9,635	-	9,635	8,920	-	715	0.6%
United States of America	92,875	-	92,875	92,875	-	-	0.0%
Inter American Development Bank (IDB)	137,237	-	137,237	46,838	7,049	83,349	69.6%
European Development Fund (EDF)	9,309	-	9,309	9,309	-	-	0.0%
International Development Association	29,017	-	29,017	25,096	-	3,920	3.3%
Canada	14,900	5,500	9,400	-	2,217	7,183	6.0%
Sub-Totals	**$410,945**	**$10,786**	**$400,159**	**$241,879**	**$38,468**	**$119,811**	100.0%
Accrued Interest	-	-	-	-	-	1,050	
Total - June 30, 2026	**$410,945**	**$10,786**	**$400,159**	**$241,879**	**$38,468**	**$120,861**	
Total - December 31, 2025	$399,353	$10,699	$388,654	$238,230	$28,339	$123,116	

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
SUMMARY STATEMENT OF LOANS (continued)
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 2
(continued)

Currencies receivable	Loans Outstanding 1 Jan 2026	Translation adjustments	Net interest earned	Disbursements	Repayments	Loans Outstanding 2026
Special Drawing Rights	$3,459	$(37)	$-	$-	$(191)	**$3,231**
United States dollars	118,626	-	-	1,936	(3,984)	**116,578**
Sub-total	**$122,085**	**$(37)**	**$-**	**$1,936**	**$(4,175)**	**$119,809**
Accrued interest	1,031		21			**1,052**
Total June 30, 2026	**$123,116**	**$(37)**	**$21-**	**$1,936**	**$(4,175)**	**$120,861**
Total - December 31, 2025	$98,486	$195	$187	$32,063	$(7,815)	$123,116

MATURITY STRUCTURE OF LOANS OUTSTANDING

July 1 2026 to December 31, 2026	$5,312
January 1 2027 to December 31, 2027	9,504
January 1 2028 to December 31, 2028	9,747
January 1, 2029 to December 31, 2033	45,414
January 1, 2034 to December 31, 2038	28,253
January 1, 2039 to December 31, 2043	14,494
January 1, 2044 to December 31, 2048	2,738
January 1, 2049 to December 31, 2054	5,399
	$120,861

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
STATEMENT OF CONTRIBUTIONS
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 3

Contributors	Contributions Total[1/]	Contributions Amounts made available
Members		
Canada	$6,405	$6,405
Other Contributors		
Inter-American Development Bank	148	148
Contributed resources	6,553	6,553
Other contributors		
Inter-American Development Bank [1/]	96,314	96,314
Italy	57,013	57,013
International Development Association	5,508	5,508
Repayable contributions	158,835	158,835
Total - June 30, 2026	$165,388	$165,388
Total - December 31, 2025	$141,085	$141,085

1/ Net of cancellations and repayments.

MATURITY STRUCTURE OF REPAYABLE CONTRIBUTIONS OUTSTANDING

July 1, 2026 to December 31, 2026	$3,227
January 1, 2027 to December 31, 2027	6,454
January 1, 2028 to December 31, 2028	6,454
January 1, 2029 to December 31, 2033	37,992
January 1, 2034 to December 31, 2038	58,192
January 1, 2039 to December 31, 2043	35,328
January 1, 2044 to December 31, 2053	11,188
Total	$158,835

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
SUMMARY STATEMENT OF CONTRIBUTIONS (continued)
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 3
(continued)

Currencies repayable	Contributions made available 2025	Translation adjustments	Drawdowns/ Appropriations from Capital	Repayments	Contributions made available 2026
Canadian dollars	$1,459	$(54)	$-	$-	**$1,405**
Euros	29,374	(867)	28,506	-	**57,013**
Special Drawing Rights	5,239	(55)	-	(356)	**4,828**
United States dollars	105,013	-	-	(2,871)	**102,142**
Total - March 31, 2026	**$141,085**	**$(976)**	**$28,506**	**$(3,227)**	**$165,388**
Total - December 31, 2025	$109,712	$3,702	$30,897	$(3,226)	$141,085

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
STATEMENT OF ACCUMULATED NET INCOME
For the period ended June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 4

Contributors	Brought forward 2025	Net Income/(loss) 2026	Carried forward 2026
General Funds	$69,445	$917	$70,362
European Investment Bank	(738)	(15)	(753)
European Union	2,730	(14)	2,716
Inter-American Development Bank	(15,210)	86	(15,124)
International Development Association	317	13	330
Nigeria	5032	4	5,036
United States of America	1,268	(351)	917
United Kingdom	369	(2,725)	(2,356)
China	6	(4)	2
Venezuela	49	(8)	41
European Commission	1,707	(200)	1,507
BMZ/The Federal Republic of Germany	10	(2)	8
Agence Francaise de Developpement	(166)	39	(127)
Italy	1,218	(413)	805
Total - June 30, 2026	**$66,037**	**$(2,673)**	**$63,364**
Total - December 31, 2025	$63,748	$2,289	$66,037

CARIBBEAN DEVELOPMENT BANK
SPECIAL FUNDS RESOURCES - OTHER SPECIAL FUNDS
STATEMENT OF TECHNICAL ASSISTANCE AND OTHER GRANT RESOURCES
As at June 30, 2026
(expressed in thousands of United States dollars, unless otherwise stated)

Schedule 5

	Contributors			
Contributors	Total [1/]	Amounts made available	Amounts utilised	Net amounts available
Members				
Canada	$130,317	$130,317	$81,543	$48,774
United Kingdom	422,685	422,685	425,400	(2,715)
Italy	1,662	1,662	810	852
China	677	677	270	407
Venezuela	586	586	-	586
Germany	470	470	492	(22)
	$556,397	**$556,397**	**$508,515**	**$47,882**
Other contributors				
Caribbean Development Bank	$329,762	$329,762	$269,170	$60,592
United States of America	1,407	1,407	1,407	-
Inter-American Development Bank	32,088	32,088	27,577	4,511
Nigeria	193	193	193	-
European Commission	57,829	57,829	45,808	12,021
EIB Climate Action Support	2,184	2,184	1,515	669
Agence Francaise de Developpment	4,304	4,304	2,671	1,633
United Nations	13,242	13,242	10,754	2,488
The Global Partership for Education Fund (GPEF)	3,400	3,400	-	3,400
World Bank - Improve Public Invest Mgmt	320	320	320	-
SEF Expanded re the EC TC Component	-	-	28	(28)
Sub-total	**$444,729**	**$444,729**	**$359,443**	**$85,286**
Total - June 30, 2026	**$1,001,126**	**$1,001,126**	**$867,958**	**$133,168**
Total - December 31, 2025	$930,302	$930,302	$837,097	$93,205
Summary				
Basic Needs Trust Fund	$251,250	$251,250	$223,859	$27,391
Other Resources	749,876	$749,876	$644,099	105,777
Total - June 30, 2026	**$1,001,126**	**$1,001,126**	**$867,958**	**$133,168**
Basic Needs Trust Fund	$251,250	$251,250	$222,970	$28,280
Other Resources	679,052	679,052	614,127	64,925
Total - December 31, 2025	$930,302	$930,302	$837,097	$93,205

1/ Net of cancellations and resources fully utilised and expended in non-reimbursable operations.