



Draft – for consultation as part of CP25/16, available at:

www.bankofengland.co.uk/pru/Pages/publications/cp/2016/cp2516.aspx

PRA116 Excluded activities and prohibitions

General information

Firm should complete the following mandatory fields:

- the basis of their reporting – firms should enter ‘unconsolidated’;
- the submission number – firms should enter ‘1’ and increase this number by ‘1’ in case of resubmission;
- the unique ‘firm reference number’ (FRN);
- the name of the firm;
- the reporting period start and end dates; and
- the reporting currency – firms should report in the currency of their annual audited accounts.

Units

All amounts should be reported in absolute values rounded to the nearest whole number in reporting currency. Where values correspond to percentages, these should be entered as decimal numbers up to 2 decimal places.

Overview

This *data item* consists of eight separate templates:

- PRA116a: Risk management transactions
- PRA116b: Collateral transactions
- PRA116c: Dealing in shares and debentures
- PRA116d: Exposures relating to own originated securitisation and covered bonds, and third-party issued covered bonds
- PRA116e: Transactions with central banks
- PRA116f: Customer derivatives
- PRA116g: Trade finance
- PRA116h: Exposures to Conduits



These templates collect data on the extent to which firms conduct excluded activities and incur prohibitions under exceptions set out in the Excluded Activities and Prohibitions Order ('the Order')¹.

Where a particular transaction in investments or in commodities is permitted under more than one of the exemptions outlined in articles 5(1) – 12, and article 21, of the Order, firms should treat this as if it were permitted under one exemption only.

Similarly, where a ring fenced body's (RFB) exposure to a relevant financial institution is permitted under more than one of the exemptions outlined in articles 14 – 19, and article 21, of the Order, firms should treat this as if it were permitted under one exemption only.

Definitions

All definitions are in line with the Order, the ITS on Supervisory Reporting², and CRD IV, unless otherwise specified.

¹ SI 2014/2080 The Financial Services and Markets Act 2000 (Excluded Activities and Prohibitions) Order 2014: www.legislation.gov.uk/ukSI/2014/2080/pdfs/ukSI_20142080_en.pdf

² Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1460047060395&uri=CELEX:32014R0680>



PRA 116a Risk management transactions

Overview

This template consists of four parts:

- Overview

This section allows firms to indicate that they have not made use of the relevant exemptions within the Order during the reporting period, meaning there is no need for them to report the corresponding section of the template.

- Trading in Commodities – related to article 5(1) of the Order

This section is designed to capture the extent of commodities trading and holding undertaken within the RFB as allowed by article 5(1) of the Order.

- Excluded activities under the general exceptions available in 6(1) and 6(2) of the Order

This section is designed to capture data related to use of hedging exemptions specified within articles 6(1) and 6(2) of the Order for different categories of asset classes.

- Exposure to financial institutions for hedging market risk under 14(2), 14(3) and 14(5)

This section is designed to capture data that are relevant to exposure of the RFB to various financial institutions which using the exemptions contained within the Order.

Data elements

The *data elements* are referred to by row (r) or column (c).

Columns

- **c010, Part 1**

Firms should enter 'yes' if they have not used the relevant exemptions during the period; otherwise they should enter 'no'.

- If firms enter a 'yes' in r010, there is no need to report part 2 of this template.



- If firms enter a 'yes' in r020, there is no need to report part 3 of this template.
- If firms enter a 'yes' in r030, there is no need to report part 4 of this template.

- **c010, Parts 2-3**

Firms to report the current position risk requirements (PRR) for market risk based on standardized rules.

- **c020, Parts 2-3**

The 'Notional amount' is the gross nominal of all deals concluded and not yet settled at the reference date. In particular, the following shall be taken account to determine the notional amount:

(a) For contracts with variable nominal or notional principal amounts, the basis for reporting is the nominal or notional principal amounts at the reference date.

(b) The notional amount value to be reported for a derivative contract with a multiplier component is the contract effective notional amount or par value.

(c) Swaps: The notional amount of a swap is the underlying principal amount upon which the exchange of interest, foreign exchange or other income or expense is based.

(d) Equity and commodity-linked contracts: The notional amount to be reported for an equity or commodity contract is the quantity of the commodity or equity product contracted for purchase or sale multiplied by the contract price of a unit. The notional amount to be reported for commodity contracts with multiple exchanges of principal is the contractual amount multiplied by the number of remaining exchanges of principal in the contract.

(e) Credit derivatives: The contract amount to be reported for credit derivatives is the nominal value of the relevant reference credit.

(f) Digital options have a predefined payoff which can be either a monetary amount or a number of contracts of an underlying. The notional amount for digital options is defined as either the predefined monetary amount or the fair value of the underlying at the reference date.



The column 'Notional amount' of derivatives includes, for each line item, the sum of the notional amounts of all contracts in which the institution is counterparty, independently of whether the derivatives are considered assets or liabilities on the face of the balance sheet. All notional amounts shall be reported regardless whether the fair value of derivatives is positive, negative or equal to zero. Netting among the notional amounts is not allowed.

- **c030 – c040, Parts 2-3**

The 'carrying amount' for all derivatives (hedging or trading) is the fair value. Derivatives with a positive fair value (above zero) are 'financial assets' and derivatives with a negative fair value (below zero) are 'financial liabilities'. The 'carrying amount' shall be reported separately for derivatives with a positive fair value ('financial assets') and for those with a negative fair value ('financial liabilities'). At the date of initial recognition, a derivative is classified as 'financial asset' or 'financial liability' according to its initial fair value. After initial recognition, as the fair value of a derivative increases or decreases, the terms of the exchange may become either favourable to the institution (and the derivative is classified as 'financial asset') or unfavourable (and the derivative is classified as 'financial liability').

- **c010, Part 4**

Firms to report total exposure to Financial Institutions as a result of using the exemptions given within articles 14(2), 14(3) and 14(5) of the Order.

Rows - Data

- **r040 and r050 (Part 2)**

Firms to report PRR, notional amount and carrying amount (both financial assets and liabilities) for any commodity transactions while using the exemptions specified within article 5(1) of the Order.

- **r060 to r230 (Part 2)**

Firms to report PRR, notional amount and carrying amount (both financial assets and liabilities) for any transactions carried out to hedge market risk while using the exemptions specified within articles 6(1) and 6(2) of the Order.



- **r240 to r420 (Part 3)**

Firms to report exposure to financial institutions while using the exemptions specified within articles 14(2), 14(3) and 14(5) of the Order.

Other guidance

When a derivative is influenced by more than one type of underlying risk, the instrument shall be allocated to the most sensitive type of risk. For multi-exposure derivatives, in cases of uncertainty, the deals shall be allocated according to the following order of precedence:

- (a) Commodities: All derivatives transactions involving a commodity or commodity index exposure, whether or not they involve a joint exposure in commodities and any other risk category which may include foreign exchange, interest rate or equity, shall be reported in this category.
- (b) Equities: With the exception of contracts with a joint exposure to commodities and equities, which are to be reported as commodities, all derivatives transactions with a link to the performance of equities or equity indices shall be reported in the equity category. Equity deals with exposure to foreign exchange or interest rates should be included in this category.
- (c) Foreign exchange and gold: This category includes all derivatives transactions (with the exception of those already reported in the commodity or equity categories) with exposure to more than one currency, be it pertaining either to interest-bearing financial instruments or exchange rates.



PRA116b: Collateral transactions

Overview

This template consists of six parts:

- Overview – this section allows firms to indicate that they have not made use of the relevant exemptions within the Order during the reporting period, meaning there is no need for them to report the corresponding section of the template.
- Collateral required for derivative transactions entered into as part of risk management – related to Article 6(3)(b) of the Order.
- Security interest over investments – related to Article 6(6)(a) of the Order.
- Title transfer collateral arrangements in relation to investments – related to Article 6(6)(b) of the Order.
- Security interest over commodities – related to Article 5(3)(a) of the Order.
- Title transfer collateral arrangements in relation to commodities - related to Article 5(3)(b) of the Order.

Data elements

Columns

- **c010, Part 1**

Firms should enter 'yes' if they have not used the relevant exemptions during the period; otherwise they should enter 'no'.

- If firms enter a 'yes' in r010, there is no need to report part 2 of this template.
- If firms enter a 'yes' in r020, there is no need to report part 3 of this template.
- If firms enter a 'yes' in r030, there is no need to report part 4 of this template.
- If firms enter a 'yes' in r040, there is no need to report part 5 of this template.
- If firms enter a 'yes' in r050, there is no need to report part 6 of this template.

- **Carrying Amount**

The 'carrying amount' is the fair value.



- **Average daily value**

This is the average of the daily carrying amounts for the reporting period.

- **Peak daily value**

This is the largest of the daily carrying amounts for the reporting period.

- **Bought (Part 2, c010 – c020)**

Amount of investments bought (or subscribed for) to provide collateral in connection with a transaction falling within Article 6(1) of the Order.

- **Sold (Part 2, c030 – c040)**

Amount of investments sold that were acquired for the purpose of providing collateral in connection with a transaction falling within Article 6(1) of the Order.

Rows - Data

- **r060 to r150 (Part 2)**

Firms to report the carrying amount (average daily value and peak daily value for bought and sold) for the buying or subscribing for investments to provide collateral in connection with a transaction falling within Article 6(1), or selling investments acquired for that purpose as specified in Article 6(3)(b) of the Order.

- **r160 to r190 (Part 3)**

Firms to report the Carrying amount (average daily value and peak daily value) for taking or granting a security interest over investments, or realising a security interest held over investments (including selling the investment over which the security is held) as specified in Article 6(6)(a) of the Order.

- **r200 to r230 (Part 4)**

Firms to report the carrying amount (average daily value and peak daily value) for entering into a title transfer collateral arrangement in relation to investments, acquiring equivalent investments in accordance with the arrangement or enforcing the arrangement (including by selling the investments which are subject to that arrangement) as specified in Article 6(6)(b) of the Order.

- **r240 to r260 (Part 5)**



Firms to report the carrying amount (average daily value and peak daily value) for taking a security interest over commodities or realising a security interest held over commodities (including by selling the commodities) as specified in Article 5(3)(a) of the Order.

- **r270 to r300 (Part 6)**

Firms to report the carrying amount (average daily value and peak daily value) for entering into a title transfer collateral arrangement in relation to commodities, or acquiring and holding equivalent commodities in accordance with the arrangement or enforcing that arrangement (including by selling the commodities which are subject to that arrangement) as specified in Article 5(3)(b) of the Order.



PRA116c: Dealing in shares and debentures

Overview

This template consists of two parts:

- Overview

This section allows firms to indicate that they have not made use of the relevant exemptions within the Order during the reporting period, meaning there is no need for them to report the remainder of the template.

- Transactions

This section seeks to capture firms' usage of the exceptions to the exclusion on ring-fenced bodies' dealing in investments as principal contained in Article 6(4) and 6(5) of the Order.

For definitions, firms should refer to the relevant definitions in Article 1 of the Order.

Data elements

Only the open, or 'white' cells, are to be completed. Grey-shaded cells are not required. The *data elements* are referred to by row (r) or column (c).

Columns – Part 1

- **c010**

Firms should enter 'yes' if they have not used the relevant exemptions during the period; otherwise they should enter 'no'.

- If firms enter a 'yes' in r010, there is no need to report the remainder of this template.

Rows – Part 2

- **r020: Debentures related to debt write-offs**

Firms to report on debentures acquired by the RFB when utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(a) of the Order. This allows RFBs to acquire the debentures of an issuer in exchange for writing off all or part of a debt owed by said issuer.

- **r030: Shares relating to debt write-offs**



Firms to report on shares acquired where the ring-fenced body is utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(a) of the Order. This allows RFBs to acquire the shares of an issuer in exchange for writing off all or part of a debt owed by said issuer.

- **r040: Debt Instruments acquired relating to debt write-offs**

Firms to report on instruments giving an entitlement to debentures acquired where the ring-fenced body is utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(a) of the Order. This allows RFBs to acquire instruments of an issuer in exchange for writing off all or part of a debt owed by said issuer.

- **r050: equity instruments acquired relating to debt write-off**

Firms to report on instruments giving an entitlement to shares acquired where the ring-fenced body is utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(a) of the Order. This allows RFBs to acquire instruments of an issuer in exchange for writing off all or part of a debt owed by said issuer.

- **r060: Firms' own debentures**

Firms to report on their dealing in debentures issued by the ring-fenced body itself, utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(b)(i).

- **r070: Instruments giving an entitlement to firm's own debentures**

Firms to report on their dealing in instruments which give an entitlement to debentures issued by the ring-fenced body itself, utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(b)(i).

- **r080: Instruments giving an entitlement to firm's own shares**

Firms to report on their dealing in instruments which give an entitlement to shares issued by the ring-fenced body itself, utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(b)(i).

- **r090: Firm's parent undertaking debentures**

Firms to report on their dealing in debentures issued by a parent undertaking of the ring-fenced body, utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(b)(ii)



- **r100: Debentures in a subsidiary**

Firms to report on their dealing in debentures issued by a subsidiary of the ring-fenced body, utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(b)(i).

- **r110: Instruments giving an entitlement to debentures in a subsidiary**

Firms to report on their dealing in instruments which give an entitlement to debentures issued by a subsidiary, utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(b)(i).

- **r120: Instruments giving an entitlement to shares in a subsidiary**

Firms to report on their dealing in instruments which give an entitlement to shares issued by a subsidiary, utilising the exception to the excluded activity of dealing in investments as principal at Article 6(4)(b)(i).

- **r130: Debentures acquired directly from an issuer relating to RFB loans/credit**

Firms to report on their acquisition of debentures relating to the exception to the excluded activity of dealing in investments as principal under Article 6(4)(c) of the Order. This relates to where a debenture is acquired directly from an issuer and relates to a loan, credit, guarantee or similar financial accommodation made by the RFB to the issuer of the debenture.

- **r140: Shares in subsidiaries**

Firms to report on their acquisition and sale of shares in companies which are, or following the acquisition of shares are, subsidiaries.

- **r150: Shares in participating interests**

Firms to report on their acquisition and sale of shares in companies which are, or following the acquisition of shares are, companies in which the RFB has a participating interest.

Columns – Part 2

- **c010: Value acquired during the period**

Firms should report the total value of the transactions relating to the acquisition of shares, debentures or instruments over the relevant period.

- **c020: Sold during the period**



Firms should report the total value of the transactions relating to the selling of shares, debentures or instruments over the relevant period.

- **c030: total value held at the end of reporting period**

Firms to report the value of the shares, debentures or instruments (as relevant) still held at the end of the reporting period. For instruments giving an entitlement to shares or debentures please provide the notional value.



PRA116d: Exposures relating to own originated securitisation and covered bonds, and third-party issued covered bonds

Overview

This template consists of two parts:

- **Overview**

This section allows firms to indicate that they have not made use of the relevant exemptions within the Order during the reporting period, meaning there is no need for them to report the remainder of the template.

- **Programme information**

This section is to be used for reporting retained own-issued covered bonds, third-party issued covered bonds, and other exposures relating to firms' own-issued covered bond or securitisation notes, for example master trust 'seller share' exposures.

RFBs are not required to include in this template exposures used as collateral in their own covered bond programmes, swaps related to their own covered bond programmes, or exposures reported in COREP template C14.

Data elements

Columns – Part 1

- **c010**

Firms should enter 'yes' if they have not used the relevant exemptions during the period; otherwise they should enter 'no'.

- If firms enter a 'yes' in r010, there is no need to report the remainder of this template.

Columns – Part 2

- **010: Programme name**

The common name of the programme in the market.

- **020: Amount of exposures**

The exposure value of the exposure at the reporting date, as defined under CRR.

- **030: Programme prospectus URL**



The URL of the programme prospectus.

- **040: Type of exposure**

For each programme reported, firms must report one of:

- Retained own issued covered bonds
- Third-party issued covered bonds
- Other

Rows – Part 2

- One row should be reported for each programme to which the RFB was exposed over the course of the reporting period.



PRA116e: Transactions with central banks

Overview

This template consists of two parts:

- **Overview**

This section allows firms to indicate that they have not made use of the relevant exemptions within the Order during the reporting period, meaning there is no need for them to report the remainder of the template.

- **Transactions with central banks**

This template is to be used for reporting RFBs' use of the central bank exemption - Article 8 of the Order.

Data elements

Columns – Part 1

- **c010**

Firms should enter 'yes' if they have not used the relevant exemptions during the period; otherwise they should enter 'no'.

- If firms enter a 'yes' in r010, there is no need to report the remainder of this template.

Columns – Part 2

- **010: Central bank counterparty**

Central bank counterparty is defined as central banks and wholly owned subsidiaries of central banks, in accordance with the definition provided in Article 8 of the Order.

- **020: Type of transaction**

For each transaction*, firms must select one of the following transaction types:

- Claims under repo transactions
- Liabilities under repo transactions
- Outright purchases of investments
- Outright sales of investments

Transaction type definitions:



- 'Repo transactions' are defined in accordance with the definition provided in Article 18(a) of the Order (where the ring-fenced bank can play either role A or role B in the transaction)
- 'Outright purchases of investments' and 'outright sales of investments' are defined as transactions with central bank counterparties, other than repo transactions, which constitute an 'excluded activity', as defined in Articles 4 and 5 of the Order.

*Firms should not report on their use of the central bank exemption for the purposes of making use of ELA and DWF due to disclosure considerations. If needed, data on this could be derived from internal Bank of England information.

- **030: Transaction value**

For transaction types 'Outright purchases of investments, bills, commercial paper and other short-term paper' and 'Outright sales of investments, bills, commercial paper and other short-term paper', the transaction value is defined as the sum of all transaction values that a ring-fenced body has entered into with each central bank counterparty for that transaction type over the course of the reporting period. The transaction value should be reported in reporting currency. Where the ring-fenced body entered into such transaction denominated in a different currency, the transaction value should be converted to the reporting currency using the exchange rate of the day of the transaction.

For transaction types 'Claims under sale and repurchase agreements' and 'Liabilities under sale and repurchase agreements', the transaction value should reflect the sum of the average adjusted collateral values (post-haircut) that a ring-fenced body has posted with each central bank counterparty for each transaction type over the reporting period. Adjusted collateral value (post-haircut) = collateral value * (100 - haircut)/100. The transaction value should be reported in the reporting currency. Where the ring-fenced body entered into such transaction denominated in a different currency, the average adjusted collateral value of the transaction should be calculated by (i) converting to the reporting currency the daily adjusted collateral value of the transaction, using the exchange rate on that day, and (ii) calculating the



average of the these daily adjusted collateral values for the period during which the transaction was outstanding.

- **040: Number of transactions**

The number of transactions should reflect the number of transactions that the ring-fenced body has entered into with that central bank counterparty and for each transaction type over the reporting period.



PRA116f: Customer derivatives

Overview

This template consists of four parts:

- Overview

This section allows firms to indicate that they have not made use of the relevant exemptions within the Order during the reporting period, meaning there is no need for them to report the remainder of the template.

- Excluded activities : Derivatives allowed under articles 9, 10 and 11 of the Order

This section is designed to capture data related to derivative products being transacted with account holders within RFB.

- General (PRR) conditions under article 12(1) (a,b,c) of the Order

This section is designed to capture data related to the general conditions to be met as specified by article 12(1)(a,b,c) of the Order.

- Reporting requirements under 12(1d) and 12(1e) of the Order

This section is designed to capture data regarding any breaches of general conditions given by articles 12(1d) and 12(1e) of the Order.

Data elements

The *data elements* are referred to by row (r) or column (c).

Columns

- **c010, Part 1**

Firms should enter 'yes' if they have not used the relevant exemptions during the period; otherwise they should enter 'no'.

- If firms enter a 'yes' in r010, there is no need to report the remainder of this template.

- **c010, Part 2**

Firms to report the current position risk requirements (PRR) for market risk based on standardised rules.



- **c020, Part 2**

The 'Notional amount' is the gross nominal of all deals concluded and not yet settled at the reference date. See the reporting guidance for PRA116a for further details.

- **c030 – c040, Part 2**

The 'carrying amount' for all derivatives (hedging or trading) is the fair value. Derivatives with a positive fair value (above zero) are 'financial assets' and derivatives with a negative fair value (below zero) are 'financial liabilities'. See the reporting guidance for PRA116a for further details.

Rows - Data

- **r020 to r050 (Part 2)**

Firms to report PRR, notional amount and carrying amount (both financial assets and liabilities) for any transactions such as sales to account holders while using the exemptions specified within articles 9 and 10 of the Order.

- **r060 to r100 (Part 2)**

Firms to report PRR, notional amount and carrying amount (both financial assets and liabilities) for any transactions such as sales to account holders while using the exemptions specified within articles 9 and 11 of the Order.

- **r110 to r130 (Part 3)**

Firms to report total own funds and PRR for any transactions carried out while using the exemptions specified within articles 9, 10 and 11 and hedging risks under articles 6(1) and 6(2) of the Order. Submitted data will be checked for adherence to the general condition given under article 12 (1a) of the Order.

- **r140 and r150 (Part 3)**

Firms to report credit risk capital requirements and PRR for any transactions carried out while using the exemptions specified within articles 9, 10 and 11 of the Order. Submitted data will be checked for adherence to the general condition given under article 12 (1b) of the Order.



- **r160 and r170 (Part 3)**

Firms to report PRR for any transactions carried out while using the exemptions specified within articles 9, 10 and 11 of the Order and PRR for any transactions carried out while using the exemptions specified within article 11 of the Order. Submitted data will be checked for adherence to the general condition given under article 12 (1c) of the Order.

- **r180 and r190 (Part 4)**

Firms to report number of breaches of the general conditions specified within articles 12(1d) and 12(1e) of the Order.



PRA116g: Trade finance

Overview

This template consists of two parts:

- Overview

This section allows firms to indicate that they have not made use of the relevant exemptions within the Order during the reporting period, meaning there is no need for them to report the remainder of the template.

- Trade finance exposures

This section is designed to capture data relevant to ring-fenced bodies' use of Article 15 of the Order. This Article permits ring-fenced bodies to incur otherwise prohibited exposures to relevant financial institutions where they relate to trade finance transactions.

Firms are to report on the level of such exposures that they are able to incur by utilising this exception in relation to the most common forms of trade finance (letters of credit and guarantees), as well as all other exposures incurred through utilising this exception.

For definitions, including of exposure and relevant financial institution, firms should refer to Article 1 of the Order.

Data elements

The *data elements* are referred to by row (r) or column (c).

Columns – Part 1

- **c010**

Firms should enter 'yes' if they have not used the relevant exemptions during the period; otherwise they should enter 'no'.

- If firms enter a 'yes' in r010, there is no need to report the remainder of this template.

Columns – Part 2

- **c010: RFI exposures incurred over the reporting period**



Firms should report the cumulative total of relevant financial institution exposures incurred over the entire reporting period.

- **c020: RFI exposures outstanding at the end of the reporting period**

Firms should report only those relevant financial institution exposures still outstanding at the end of the reporting period.

Rows – Part 2

- **r010: Letters of credit**

Firms to report on exposures to relevant financial institutions incurred in the issuance of letters of credit, where the firm is utilising the exception to the prohibition on financial institution exposures of Article 15 of the Order.

- **r020: Guarantees**

Firms to report on exposures to relevant financial institutions incurred in the issuance of guarantees, where the firm is utilising the exception to the prohibition on financial institution exposures of Article 15 of the Order.

- **r030: Other**

Firms to report on exposures to relevant financial institutions where the firm is utilising the exception to the prohibition on financial institution exposures of Article 15 of the Order, where such exposures are not covered by r010 or r020.

- **r040: Total**

Firms to report on their total exposures to relevant financial institutions incurred through the utilisation of the exception contained in Article 15 of the Order.



PRA116h: Exposures to Conduits

Overview

This template consists of two parts:

- **Overview**

This section allows firms to indicate that they have not made use of the relevant exemptions within the Order during the reporting period, meaning there is no need for them to report the remainder of the template.

- **Exposures to conduits**

This template is to be used for reporting RFB's exposures to conduits. In the case of syndicated loans, RFBs are required to input only the RFB's share of the total loan.

Data elements

Columns – Part 1

- **c010**

Firms should enter 'yes' if they have not used the relevant exemptions during the period; otherwise they should enter 'no'.

- If firms enter a 'yes' in r010, there is no need to report the remainder of this template.

Columns – Part 2

- **010: Type of exposure**

Firms should enter one of the following exposure types:

- Credit guarantee
- Liquidity guarantee
- Loan
- Syndicated loan
- Capital market instrument
- Swap
- Other



- **020: Amount of exposures**

The exposure value of the exposure at the reporting date, as defined in under the relevant article of the CRR.

- **030: Collateral type provided**

Firms should enter one of the following collateral types to describe the type of collateral supporting the exposure:

- Auto loans
- Residential mortgages
- Commercial mortgages
- Credit card receivables
- Leasing
- Loans to corporates or SMEs
- Consumer loans
- Trade receivables
- Covered bonds
- Securitisation notes
- Corporate Bonds
- Sovereign and local authority debt
- Other
- None

In case the pool of collateral exposures is a mix of types, the institution shall indicate the most important type.

- **040: Country of collateral**

The code (ISO 3166-1 alpha-2) of the country of origin of the supporting collateral. In case the collateral consists of different countries, the institution shall indicate the most important country. If no country exceeds a 20 % threshold based on the amount of assets/liabilities, then 'OT' (other) shall be reported.

- **050: Entity to which the RFB has exposure**

Name of the legal entity to which the RFB has exposure.



- **060: Type of transaction**

Firms should enter one of the following types of transaction:

- ABCP Programme
- Collateralised lending
- Other

- **070: Industry**

Firms should enter one of the following industry types to describe the industry of the institution that is not a RFI, or in the case of project finance exposures, the project industry:

- Oil and Gas
- Basic Materials
- Industrials
- Consumer Goods
- Health care
- Consumer Services
- Telecommunications
- Utilities
- Financials
- Technology
- Other
- Insurance
- Aerospace and Defence
- Automobile

[DRAFT July 2016]