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Prudential Regulation Authority

Annex II

Instructions for the market risk reporting templates

CAP 25.11 Market Risk: Authorisations

1. General Remarks

This template captures the approaches that firms used to calculate the market risk own funds requirements, and the balance sheet size that determines the eligibility for using specific approaches, i.e. Simplified Standardised Approach (SSA), Advanced Standardised Approach (ASA) and Internal Model Approach (IMA).

2. Instructions

Columns	
0010	The total on- and off balance sheet business subject to market risk calculated in accordance with Article 325a of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0020	The trading book balance sheet business subject to market risk calculated in accordance with Article 325a of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0030	The trading book balance sheet business subject to market risk calculated for the purpose of Market risk exemption in accordance with Trading Book (CRR) Part Article 94 of the PRA Rulebook
0040	The trading book balance sheet business subject to market risk calculated as a percentage of total assets for the purpose of Market risk exemption in accordance with Trading Book (CRR) Part Article 94 of the PRA Rulebook
0050	The non-trading book balance sheet business subject to foreign exchange risk calculated in accordance with Article 325a(2)(d) of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0060	The non-trading book balance sheet business subject to commodity risk calculated in accordance with Article 325a(2)(e) of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0070	The total on and off balance sheet business subject to market risk calculated as a percentage of total assets in accordance with Article

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	325a(1) of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0080	Total on- and off- balance sheet assets

Rows	
0010-0030	The relevant on- and off- balance sheet business calculated for each of the past three months
0040-0060	To indicate which approaches are applied for calculating the market risk own funds requirements. Please select Yes or No for relevant approaches. Firms that select 'Yes' for Simplified SA (row 0040), should not select 'Yes' for the remaining approaches (rows 0050-0060). Only firms with IMA supervisory approval should select Yes for IMA (row 0060).

CAP 25.01 AS1 IRR- Market Risk: ASA General Interest Rate Risk

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements for positions with general interest rate risk under the Advanced Standardised Approach in accordance with Article 325I of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the delta, vega and curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities of all positions that are captured under GIRR risk class. The positive sensitivities and negative sensitivities are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020

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0040, 0080, 0120	<p>Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (low, medium and high)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0050, 0090, 0130	<p>Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0060, 0100, 0140	<p>Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High).</p>
0070, 0110, 0150	<p>Total of the delta, vega, and curvature weighted sensitivities that corresponds to the GIRR risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0160	<p>The own funds requirements for the GIRR risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>

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0170	The Risk-Weighted Amount for the GIRR risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)
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Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for GIRR risk class.
0020-0350	The currencies that corresponds to each bucket for GIRR risk class in accordance with Articles 325ae, 325af and 325ag of the <i>Market risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.
0360-0380	For GIRR exposures in currencies other than listed under rows 0020-0350, firms should aggregate the sensitivities that correspond to the remaining currencies, by calculating the aggregated top 10 of the other currencies in row 0370, the next 10 in row 0380, and all other remaining currencies in row 0390.

CAP 25.02 AS2 CSR- Market Risk: ASA Credit Spread Risk for Non-Securitisations

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Credit spread risk for non-securitisations positions under the Advanced Standardised Approach in accordance with Article 325m of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns corresponds to the Delta, Vega and Curvature sensitivities that have to be calculated for each positions, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities of all positions that are captured under CSR non-sec risk class. The positive sensitivities and negative sensitivities are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020

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0040, 0080, 0120	<p>Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (low, medium and high)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0050, 0090, 0130	<p>Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0060, 0100, 0140	<p>Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p>
0070, 0110, 0150	<p>Total of the delta, vega, and curvature weighted sensitivities that corresponds to the CSR non-sec risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0160	<p>The own funds requirements for the CSR non-sec risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>

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0170	The Risk-Weighted Amount for the CSR non-sec risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)
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Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for CSR non-sec risk class.
0020-0200	The credit qualities and sectors that corresponds to each bucket for CSR non-sec risk class in accordance with Articles 325ah, 325ai and 325aj of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.

CAP 25.03 AS3 ACTP – Market Risk: ASA Credit spread risk for securitisation included in the alternative correlation trading portfolio

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR) under the Advanced Standardised Approach in accordance with Article 325n of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns corresponds to the Delta, Vega and Curvature sensitivities that have to be calculated for each positions, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities of all positions that are captured under ACTP CSR risk class. The positive sensitivities and negative sensitivities are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified

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	<p>in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (low, medium and high)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0050, 0090, 0130	<p>Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0060, 0100, 0140	<p>Aggregation of Curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p>
0070, 0110, 0150	<p>Total of the delta, vega, and curvature weighted sensitivities that corresponds to the ACTP CSR risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0160	<p>The own funds requirements for the ACTP CSR risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0170	<p>The Risk-Weighted Amount for the ACTP CSR risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)</p>

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Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for ACTP CSR risk class.
0020-0170	The credit qualities and sectors that corresponds to each bucket for ACTP CSR risk class in accordance with Articles 325ak and 325al of the <i>Market Risk: Advanced Standardised Approach (CRR) Part of the PRA rulebook</i> .

CAP 25.04 AS4 NACTP – Market Risk: Credit spread risk for securitisation not included in the alternative correlation trading portfolio

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP securitisations CSR) under the Advanced Standardised Approach in accordance with Article 325n of the *Market Risk: Advanced Standardised Approach (CRR) Part of the PRA rulebook*. The different risk buckets for this risk class are considered by rows. The columns corresponds to the Delta, Vega and Curvature sensitivities that have to be calculated for each positions, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part of the PRA rulebook*, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities of all positions that are captured under non-ACTP securitisations CSR risk class. The positive sensitivities and negative sensitivities are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part of the PRA rulebook</i> based on the three different correlation scenarios (low, medium and high)

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	<p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0050, 0090, 0130	<p>Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0060, 0100, 0140	<p>Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p>
0070, 0110, 0150	<p>Total of the delta, vega, and curvature weighted sensitivities that corresponds to the non-ACTP securitisations CSR risk class of the sensitivities-based method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0160	<p>The own funds requirements for the non-ACTP securitisations CSR risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0170	<p>The Risk-Weighted amount for the non-ACTP securitisations CSR risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)</p>

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Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for non-ACTP securitisations CSR risk class.
0020-0260	The credit qualities and sectors that corresponds to each bucket for CSR non-ACTP securitisations risk class in accordance with Articles 325am, 325an and 325ao of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.

CAP 25.05 AS5 EQ – Market Risk: ASA Equity Risk

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Equity risk class under the Advanced Standardised Approach in accordance with Article 325o of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the delta, vega and curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities of all positions that are captured under Equity risk class. The positive sensitivities and negative sensitivities are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (low, medium and high) The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.

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0050, 0090, 0130	<p>Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0060, 0100, 0140	<p>Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p>
0070, 0110, 0150	<p>Total of the delta, vega and curvature weighted sensitivities that corresponds to the equity risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0160	<p>The own funds requirements for the equity risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0170	<p>The Risk-Weighted Amount for the equity risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)</p>

Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for Equity risk class.
0020-0170	The market capitalisations, economies, and sectors that corresponds to each bucket for equity risk class in accordance with Articles 325ap,

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	<p>325aq and 325ar of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p> <p>For row 130, this corresponds to the investments in funds that are calculated using the fall-back approach and allocated to equities' other sector bucket in accordance with point 1(b)(i) of Article 325j of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p> <p>For rows 0150 and 0170, these correspond to investments in funds that are calculated using the index-tracker approach and allocated to equity indices buckets based on their economy and sector classification respectively in accordance with point 2 of Article 325j of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook</p>
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CAP 25.06 AS6 COM – Market Risk: ASA Commodity Risk

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Commodity risk class under the Advanced Standardised Approach in accordance with Article 325p of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns corresponds to the Delta, Vega and Curvature sensitivities that have to be calculated for each positions, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	<p>This corresponds to the unweighted delta sensitivities of all positions that are captured under Commodity risk class.</p> <p>The positive sensitivities and negative sensitivities are considered separately in columns 0010 and 0020 respectively.</p>
0030	This is net unweighted delta sensitivities, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	<p>Aggregation of delta weighted sensitivities to risk factors within a bucket, ie "bucket-level capital requirement".</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified</p>

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	<p>in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (low, medium and high)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0050, 0090, 0130	<p>Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0060, 0100, 0140	<p>Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p>
0070, 0110, 0150	<p>Total of the delta, vega and curvature weighted sensitivities that corresponds to the Commodity risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0160	<p>The own funds requirements for the Commodity risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0170	<p>The Risk-Weighted Amount for the Commodity risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)</p>

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Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for Commodity risk class.
0020-130	The sectors that correspond to each bucket for Commodity risk class in accordance with Articles 325as, 325at and 325au of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.

CAP 25.07 AS7 FX – Market Risk: ASA Foreign Exchange Risk

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Foreign Exchange risk class under the Advanced Standardised Approach in accordance with Article 325q of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the delta, vega and curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (low, medium and high).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities of all positions that are captured under Foreign Exchange risk class. The positive sensitivities and negative sensitivities are considered separately in columns 0010 and 0020 respectively
0030	This is net unweighted delta sensitivities, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (low, medium and high) The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.

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0050, 0090, 0130	<p>Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. Relative to the delta and curvature weighted sensitivities, vega weighted sensitivities should be considered to a broader set of currency pairs (rows 0360-0660) as set out in Article 325q of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (low, medium and high).</p> <p>The amount within the square root function as specified in Article 325f(7) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook is floored at zero.</p>
0060, 0100, 0140	<p>Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”.</p> <p>The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)</p>
0070, 0110, 0150	<p>Total of the delta, vega and curvature weighted sensitivities that corresponds to the FX risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0160	<p>The own funds requirements for the FX risk class of the sensitivities based method under the ASA own funds requirements in accordance with Section 2 and 3 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p>
0170	<p>The Risk-Weighted Amount for the FX ASA risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)</p>

Rows

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0010	The aggregated amount across all buckets of the relevant risk measures for Foreign Exchange risk class.
0020-0350	The currencies that correspond to each bucket for calculating delta and curvature risk for FX ASA in accordance with Articles 325av and 325aw of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.
0360-0660	<p>The list of 'selected' currency pairs for calculating vega sensitivities for FX ASA in accordance with Article 325av of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p> <p>LIQUID refers to currency pairs that can be represented as a combination of liquid pairs, where 'liquid' refers to 'selected' currency pairs as referred to in Article 325av(4) of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.</p> <p>ILLIQUID refers to currency pairs that cannot be represented as a combination of liquid pairs.</p>
0670	CROSS LIQUID refers to currency pairs that are not on the list of 'selected' currency pairs in rows 0360-0660, but which can be created by triangulation of currencies that are referenced in any of the currency pairs in the list of 'selected' currency pairs. This row should be calculated as the simple sum of bucket-level own funds requirements for all such pairs;
0680	CROSS ILLIQUID refers to currency pairs that are not on the list of 'selected' currency pairs, and which cannot be created by triangulation of currencies that are referenced in any of the currency pairs in the list of 'selected' currency pairs (i.e. all currency pairs other than covered in rows 0360-0660). This row should be calculated as the simple sum of bucket-level own funds requirements for all such pairs

CAP 25.08 AS8 DRC – Market Risk: ASA Default Risk Capital Requirement

1. General Remarks

This template captures the Default Risk Capital (DRC) own fund requirements under the Advanced Standardised Approach in accordance with Section 5 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The relevant positions are as set out in Section 5 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk class and relevant credit quality for positions that is captured under DRC are considered by rows. The columns corresponds to the Gross Jump-to-default (JTD) of relevant positions.

2. Instructions

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Columns	
0010-0020	The Gross Jump-to-Default (JTD) for all relevant long and short positions as calculated in accordance with Article 325w, 325x, 325z, 325ab and 325ac of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.
0030	The own funds requirements for DRC under the ASA own funds requirements as calculated in accordance with Section 5 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.
0040	The Total Risk-Weighted Amount for DRC under the ASA own funds requirements (i.e. the amount in column 0030 multiplied by 12.5)

Rows	
0010	The aggregated amount from the different risk class/credit quality set out in row 0020-0280.
0020-0280	The relevant risk classes under the DRC ASA and their corresponding credit quality. In accordance with Section 5 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook

CAP 25.09 AS9 RRAO – Market Risk: ASA Residual Risk Add on

1. General Remarks

This template captures the residual risk add-on (RRAO) own fund requirements under the Advanced Standardised Approach in accordance with Section 4 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The relevant positions are as set out in Section 4 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The relevant risk component that is captured under RRAO are considered by rows.

2. Instructions

Columns	
0010	The Gross notional value for risk factors that is captured under the RRAO calculated in accordance with Section 4 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.
0020	The own funds requirements for RRAO as calculated in accordance with Section 4 of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook.
0030	The total risk-weighted amount for RRAO own funds requirements (i.e. the amount in column 0020 multiplied by 12.5)

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Rows	
0010	This corresponds to the total amount of rows 0020-0050 (where applicable).
0020-0050	This corresponds to the breakdown of RRAO by relevant risk component

CAP 25.10 AS10 FUND – Market Risk: ASA Equity Investment in Funds

1. General Remarks

This template captures:

- i. the own funds requirements for CIUs calculated using the mandate based approach or third-party risk-weighted approach under the Advanced Standardised Approach in accordance with point 1(b)(ii) and (iii) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook; and
- ii. memorandum item on the own funds requirements for CIUs calculated using the look through approach under the Advanced Standardised Approach in accordance with point 1(a) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook

Where relevant, the rows corresponds to the relevant risk classes of which the underlying of the CIUs has been allocated to.

2. Instructions

Columns	
0010	The own funds requirements for the respective rows.

Rows	
0010	Total amount of own funds requirements for CIUs calculated using the mandates based approach and third-party risk-weighted approach, which is the total of row 0020 and 0090.
0020	The total sensitivities based method own funds requirements CIUs calculated through the Mandate based approach in accordance with point 1(b)(ii) of Article 325j of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook
0030-0070	Breakdown of the sensitivities based method own funds requirements CIUs calculated through the Mandate based approach by risk classes in accordance with point 1(b)(ii) of Article 325j of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook

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0080	The default risk own funds requirements for CIUs calculated through the Mandate based approach in accordance with point 1(b)(ii) of Article 325j of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook
0090	Own funds requirements for CIUs calculated through the third-party risk weighted approach in accordance with point 1(b)(iii) and 4a(a) of Article 325j of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook
0100-0150	Memorandum item: Breakdown of the sensitivities based method own funds requirements for CIUs calculated through the look through approach by risk classes in accordance with point 1(a) of Article 325j of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook
0160	Memorandum item: The default risk own funds requirements for CIUs calculated through the look through approach by risk classes in accordance with point 1(a) of Article 325j of the <i>Market Risk: Advanced Standardised Approach (CRR) Part</i> of the PRA rulebook

CAP 24.01 IMA1A – Market Risk: Internal Model Approach 1A

1. General Remarks

This template captures the main risk measures (Expected Shortfall, ES) of the Internal Model Approach (IMA) own fund requirements as set out in the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook. The column corresponds to the different components under the ES Measures. The different risk class and relevant liquidity horizon that have been prescribed under the IMA framework are considered by the rows.

2. Instructions

Columns	
0010	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(4) of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the average of past 60 working days observation.
0020	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(3) of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the average of past 60 working days observation.
0030	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(2) of the <i>Market Risk: Internal Model</i>

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	<i>Approach (CRR)</i> Part of the PRA rulebook based on the average of past 60 working days observation.
0040	The aggregate unconstrained ES measures calculated for all risk factors calculated in accordance with the formula set out in Article 325bb(1) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the average of past 60 working days observation.
0050	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(4) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the average of past 60 working days observation.
0060	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(3) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the average of past 60 working days observation.
0070	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(2) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the average of past 60 working days observation.
0080	The aggregate constrained ES measures calculated for all risk factors calculated in accordance with the formula set out in Article 325bb(1) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the average of past 60 working days observation.
0090	The aggregated ES measures calculated based on the average of past 60 working days observation in accordance with Article 325bb(1) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook.
0100	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(4) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the previous working day observation.
0110	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(3) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the previous working day observation.
0120	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(2) of the <i>Market Risk: Internal Model</i>

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	<i>Approach (CRR)</i> Part of the PRA rulebook based on the previous working day observation.
0130	The aggregate unconstrained ES measures calculated for all risk factors calculated in accordance with Article 325bb(1) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the previous working day observation.
0140	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(4) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the previous working day observation.
0150	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(3) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the previous working day observation.
0160	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(2) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the previous working day observation.
0170	The aggregate constrained ES measures calculated for all risk factors calculated in accordance with Article 325bb(1) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook based on the previous working day observation.
0180	The aggregated ES measures calculated based on the previous working day observation in accordance with Article 325bb(1) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook.
0190	The start date of the stressed period used for calculating ES measures for modellable risk factors in accordance with Article 325bc(2)(c) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook.
0200	The end date of the stressed period used for calculating ES measures for modellable risk factors in accordance with Article 325bc(2)(c) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook.
0210	Capital surcharge imposed to yellow trading desks in accordance with Article 325ba(3) of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook.
0220	Number of portfolio backtesting overshootings for actual P&L during the previous 250 working days.

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0230	Number of portfolio backtesting overshootings for hypothetical P&L during the previous 250 working days.
0240	The multiplication factor arising from the highest number of backtesting overshootings that is applied to ES and SS measures calculated based on the average of past 60 working days observation in accordance with Article 325bf of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook.

Rows	
0010	Where applicable, the aggregated risk measures across risk classes
0020, 0070, 0130, 0180, 0240	The aggregated risk-class level measures for IMA
0030, 0080, 0140, 0190, 0250	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 10 days or more
0040, 0090, 0150, 0200, 0260	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 20 days or more
0050, 0100, 0160, 0210, 0270	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 40 days or more
0060, 0110, 0170, 0220	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 60 days or more
0120, 0230	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 120 days or more

CAP 24.02 IMA1B – Market Risk: Internal Model Approach 1B

1. General Remarks

This template captures the other risk measures under the Internal Model Approach (IMA) own fund requirements as set out in *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook. The column corresponds to the different components under the IMA; namely the Non-modellable risk factors Stress Scenario measures (SS), Internal Default risk model and Risk-not-in-Model (RNIM). The different risk class are considered by the rows.

2. Instructions

Columns	
0010	The total NMRF own funds requirements (i.e. SS Total) calculated in accordance with the formula set out in Article 325bk of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the average of past 60 working days observation.

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0020	The sum of all non-idiosyncratic component NMRF own funds requirements (i.e. SS) calculated in accordance with the formula set out in in accordance with Article 325bk of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the average of past 60 working days observation.
0030	The sum of the square of the non-idiosyncratic component NMRF own funds requirements (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the average of past 60 working days observation.
0040	The sum of the idiosyncratic component NMRF own funds requirements (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the average of past 60 working days observation.
0050	The total NMRF own funds requirements (i.e. SS Total) calculated in accordance with the formula set out in Article 325bk of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the previous working day observation.
0060	The sum of all non-idiosyncratic component NMRF own funds requirements (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the previous working day observation.
0070	The sum of the square of the non-idiosyncratic component NMRF own funds requirements (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the previous working day observation.
0080	The sum of the idiosyncratic component NMRF own funds requirements (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook based on the previous working day observation.
0090	The start date of the stressed period used for calculating own fund requirements for non-modellable risk factors in accordance with Article 325bc(2)(c) of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook.
0100	The end date of the stressed period used for calculating own fund requirements for modellable risk factors in accordance with Article 325bc(2)(c) of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook.
0110	The average of the internal default risk model own fund requirements measured over the previous 12 weeks calculated in accordance with Article 325bn of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook
0120	The most recent measured internal default risk model own fund requirements calculated in accordance with Article 325bn of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook

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0130	The total RNIM own funds requirements calculated in accordance with Article 325az(4) of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook.
0140	The RNIM own fund requirements arising from risks not captured in ES measures and SS measures calculated in accordance with Article 325az(4) of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook.
0150	The RNIM own fund requirements arising from risks not captured in modelled DRC calculated in accordance with Article 325az(4) of the <i>Market Risk: Internal Model Approach (CRR) Part</i> of the PRA rulebook.

Rows	
0010	Where applicable, the aggregated risk-class level measures for IMA
0020-0060	The risk class specific measures/information

CAP 24.31-24.39 IMA2: Market Risk IMA Backtesting and P&L

1. General Remarks

This template captures information on the profit and loss (P&L), value-at-risk (VaR) and Expected shortfall (ES) (measures for Backtesting and P&L Attribution Test) at firm-wide level and trading desk level for the Internal Model Approach (IMA) own fund requirements as set out in Articles 325bf and 325bg of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook. The columns in CAP 24.32, CAP 24.34, CAP 24.35, CAP 24.36, CAP 24.37, CAP 24.38 and CAP 24.39 correspond to the observation dates (i.e. T until T+280). CAP 24.34, CAP 24.35, CAP 24.36, CAP 24.37, CAP 24.38, and CAP 24.39 and the rows in CAP 24.32 correspond to the different P&L measures. CAP 24.32, CAP 24.34, CAP 24.35, CAP 24.36, CAP 24.37, CAP 24.38 and CAP 24.39 need to be completed for each trading desks. For P&L figures, losses should be reported as negative numbers, profits as positive. For VaR and ES figures, all should be reported as positive values. No multiplier should be applied.

2. Instructions

CAP 24.31

Columns/Rows	
0010	The starting observation date at firm-wide level

CAP 24.32

Columns

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0010-2840	The relevant information on daily VaR, ES and P&L corresponding to each dates for each columns
Rows	
0010	The 1-day 99% VaR measures
0020	The 1-day 97.5% VaR measures
0030	The 1-day 99% ES measures
0040	Actual P&L
0050	Hypothetical P&L
0060	Risk Theoretical P&L

CAP 24.33

Columns	
0010	<p>Trading desk number</p> <p>The trading desk number should increase incrementally (i.e. from 1,2,3, ...) for each subsequent trading desk. Firms should ensure the trading desk number is unique for each trading desk and used consistently across reporting periods.</p> <p>If a trading desk move to ASA (either through the firm's choice or by ceasing to meet relevant IMA requirements), the trading desk number should not be reassigned to a new/another trading desk.</p> <p>Any new trading desk that is allocated to IMA will be assigned a new number (i.e. the next available/un-assigned number).</p>
0020	The starting observation date
0030	A description to explain if this is a new trading desk or an extension from an existing IMA trading desks (either through merging with another desks or a split from another desk)
0040	Trading desk classification (based on P&L Attribution Test in accordance with Article 325bg of the <i>Market Risk: Internal Model Approach (CRR)</i> Part of the PRA rulebook). Please select only one from either Green, Yellow, Orange or Red.
Rows	
999	Row reference 999 signifies "open" rows, i.e. the row is repeated as many times as is needed. Each row corresponds to individual trading desk.

CAP 24.34, CAP 24.35, CAP 24.36, CAP 24.37, CAP 24.38 and CAP 24.39

Columns	
0010	Trading desk number

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	<p>These trading desk numbers should correspond to the trading desk numbers reported in Table 3.</p> <p>The trading desk number should increase incrementally (i.e. from 1,2,3, ...) for each subsequent trading desk. Firms should ensure the trading desk number is unique for each trading desk and used consistently across reporting periods.</p> <p>If a trading desk move to ASA (either through the firm's choice or by ceasing to meet relevant IMA requirements), the trading desk number should not be reassigned to a new/another trading desk.</p> <p>Any new trading desk that is allocated to IMA will be assigned a new number (i.e. the next available/un-assigned number).</p>
0020-2850	The relevant information on daily VaR, ES and P&L corresponding to each dates for each columns
Rows	
999	Row reference 999 signifies "open" rows, i.e. the row is repeated as many times as is needed. Each row corresponds to individual trading desk.

[Current Version available at: [Annex II: Instructions for reporting on own funds and own funds requirements \(bankofengland.co.uk\)](#)

5. Market Risk Templates

158. These instructions refer to the templates for the reporting of the calculation of own funds requirements in accordance with the Simplified Standardised Approach for foreign exchange risk (MKR SA FX), commodities risk (MKR SA COM), interest rate risk (MKR SA TDI, MKR SA SEC, MKR SA CTP) and equity risk (MKR SA EQU). ~~Additionally, instructions for the template for the reporting of the calculation of own funds requirements in accordance with the internal models approach (MKR IM) are included in this part.~~ Institutions should note the new scalars applied to the aggregated risk class-level own funds requirements calculated using SSA as set out in Article 325(2) of the Market Risk: General Provisions (CRR) Part of the PRA Rulebook.

159. The position risk on a traded debt instrument or equity (or debt or equity derivative) shall be divided into two components in order to calculate the capital required against it. The first shall be its specific-risk component — that is the risk of a price change in the instrument concerned due to factors related to its issuer or, in the case of a derivative, the issuer of the underlying instrument. The second component shall cover its general risk — that is the risk of a price change in the instrument due (in the case of a traded debt instrument or debt derivative) to a change in the level of interest rates or (in the case of an

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equity or equity derivative) to a broad equity- market movement unrelated to any specific attributes of individual securities. The general treatment of specific instruments and netting procedures can be found in Articles 326 to 333 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR.

5.1. C 18.00 – Market Risk: Simplified Standardised Approach for Position Risks in Traded Debt Instruments (MKR SA TDI)

5.1.1. General Remarks

160. This template captures the positions and the related own funds requirements for position risks on traded debt instruments under the Simplified Standardised Approach (point (a) of Article 325 (2) of the MARKET RISK: GENERAL PROVISIONS (CRR) Part of PRA Rulebook CRR). The different risks and methods available under of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR are considered by rows. The specific risk associated with exposures included in MKR SA SEC and MKR SA CTP has only to be reported in the Total template of the MKR SA TDI. The own funds requirements reported in those templates shall be transferred to cell {0325;0060} (securitisations) and {0330;0060} (CTP) respectively.

161. The template has to be filled out separately for the “Total”, plus a pre-defined list of following currencies: EUR, ALL, BGN, CZK, DKK, EGP, GBP, HRK, HUF, ISK, JPY, MKD, NOK, PLN, RON, RUB, RSD, SEK, CHF, TRY, UAH, USD and one residual template for all other currencies.

5.1.2. Instructions concerning specific positions

Columns	
	<p><u>ALL POSITIONS (LONG AND SHORT)</u></p> <p>Article 102 and Article 105(1) of the <u>TRADING BOOK (CRR) Part of PRA Rulebook CRR</u>. These are gross positions not netted by instruments but excluding underwriting positions subscribed or sub-underwritten by third parties in accordance with the second sentence of the first subparagraph of Article 345(1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>. Regarding the distinction between Long and Short positions, also applicable to these gross positions, see Article 328(2) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p>
	<p><u>NET POSITIONS (LONG AND SHORT)</u></p> <p>Articles 327 to 329 and Article 334 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>. Regarding the distinction between</p>

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	Long and Short positions, see Article 328(2) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> .
	<u>POSITIONS SUBJECT TO CAPITAL CHARGE</u> Those net positions that, in accordance with the different approaches considered in Chapter 2 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> , receive a capital charge
	<u>OWN FUNDS REQUIREMENTS</u> The capital charge for any relevant position in accordance with Chapter 2 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> .
	<u>TOTAL RISK EXPOSURE AMOUNT</u> Point (b) of Article 92(4) of the <u>Required Level of Own Funds Part of the PRA rulebook CRR</u> . Result of the multiplication of the own funds requirements by 12,5.

Columns	
	<u>TRADED DEBT INSTRUMENTS IN TRADING BOOK</u> Positions in traded debt instruments in Trading Book and their correspondent own funds requirements for position risk in accordance with point (b)(i) of Article 92(3) of the <u>Required Level of Own Funds Part of the PRA rulebook CRR</u> and Chapter 2 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> shall be reported depending on risk category, maturity and approach used.
	<u>GENERAL RISK</u>
	<u>Derivatives</u> Derivatives included in the calculation of interest rate risk of trading book positions, taking into account Articles 328 to 331 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> , where applicable.
	<u>Other assets and liabilities</u> Instruments other than derivatives included in the calculation of interest rate risk of trading book positions.
	<u>MATURITY BASED APPROACH</u> Positions in traded debt instruments subject to the maturity-based approach referred to in paragraphs 1 to 8 of Article 339 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> and the corresponding own funds requirements calculated in accordance with Article 339(9) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> . The position shall be split by zones 1, 2 and 3 and those zones shall be split by the maturity of the instruments.

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	<p><u>GENERAL RISK. DURATION BASED APPROACH</u></p> <p>Positions in traded debt instruments subject to the duration-based approach referred to in paragraphs 1 to 6 of Article 340 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> and the corresponding own funds requirements calculated in accordance with Article 340(7) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>. The position shall be split by zones 1, 2 and 3.</p>
	<p><u>SPECIFIC RISK</u></p> <p>Sum of amounts reported in rows 0251, 0325 and 0330.</p> <p>Positions in traded debt instruments subject to the specific risk capital requirements and their corresponding capital requirements in accordance with point (b) of Article 92(3) of the <u>Required Level of Own Funds Part of the PRA rulebook CRR</u> and Article 335, paragraphs 1, 2 and 3 of Article 336 and Articles 337 and 338 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>. Be also aware of the last sentence in Article 327(1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p>
	<p><u>Own funds requirement for non-securitisation debt instruments</u></p> <p>Sum of the amounts reported in rows 260 to 321.</p> <p>The own funds requirement of the n-th to default credit derivatives which are not rated externally shall be calculated by summing up the risk weights of the reference entities (point (e) of Article 332(1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> and the second subparagraph of Article 332(1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> – “look-through”). N-th-to-default credit derivatives which are rated externally (the third subparagraph of Article 332(1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>) shall be reported separately in line 321.</p> <p>Reporting of positions subject to Article 336(3) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>: There is a special treatment for bonds which qualify for a 10% risk weight in the banking book in accordance with Article 129(3) CRR (covered bonds). The specific own funds requirements shall be half of the percentage of the second category referred to in Table 1 of Article 336 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>. Those positions have to be assigned to rows 0280-0300 in accordance with the residual term to final maturity.</p> <p>Where the general risk of interest rate positions is hedged by a credit derivative, Articles 346 and 347 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> shall be applied.</p>

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	<p><u>Own funds requirement for securitisation instruments</u></p> <p>Total own funds requirements reported in column 0601 of template MKR SA SEC. Those total own funds requirements shall only be reported on Total level of the MKR SA TDI.</p>
	<p><u>Own funds requirement for the correlation trading portfolio</u></p> <p>Total own funds requirements reported in column 0450 of template MKR SA CTP. Those total own funds requirements shall only be reported on Total level of the MKR SA TDI.</p>
	<p><u>ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)</u></p> <p>Article 329(3) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p> <p>The additional requirements for options related to non-delta risks shall be reported broken down by the method used for their calculation.</p>

5.2. C 19.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR SPECIFIC RISK IN SECURITISATIONS (MKR SA SEC)

5.2.1. General Remarks

162. This template requests information on positions (all/net and long/short) and the related own funds requirements for the specific risk component of position risk in securitisations/re-securitisations held in the trading book (not eligible for correlation trading portfolio) under the Simplified Standardised Approach.

163. The MKR SA SEC template presents the own funds requirement only for the specific risk of securitisation positions in accordance with Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR in connection with 337 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR. Where securitisation positions of the trading book are hedged by credit derivatives, Articles 346 and 347 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR apply. There is only one template for all positions of the trading book, irrespective of the approach institutions apply to determine the risk weight for each of the positions in accordance with Chapter 5 of Title II of Part Three CRR. The own funds requirements of the general risk of those positions shall be reported in the MKR SA TDI or the MKR IM template.

164. Positions which receive a risk weight of 1 250% can alternatively be deducted from CET1 (see point (b) of Article 244(1), point (b) of Article 245(1) and Article 253 CRR). Where this is the case, those positions have to be reported in row 0460 of CA1.

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5.2.2. Instructions concerning specific positions

Columns	
	<p><u>ALL POSITIONS (LONG AND SHORT)</u></p> <p>Article 102 and Article 105(1) of the <u>TRADING BOOK (CRR) Part of PRA Rulebook CRR</u> in conjunction with Article 337 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> (securitisation positions). Regarding the distinction between Long and Short positions, also applicable to those gross positions, see Article 328(2) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p>
	<p><u>(-) POSITIONS DEDUCTED FROM OWN FUNDS (LONG AND SHORT)</u></p> <p>Point (b) of Article 244(1), point (b) of Article 245(1) and Article 253 CRR</p>
	<p><u>NET POSITIONS (LONG AND SHORT)</u></p> <p>Articles 327, 328, 329 and 334 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>. Regarding the distinction between long and short positions, see Article 328(2) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p>
	<p><u>BREAKDOWN OF THE NET POSITIONS BY RISK WEIGHTS</u></p> <p>Articles 259 to 262, Tables 1 and 2 of Article 263, Tables 3 and 4 of Article 264 and Article 266 CRR</p> <p>The breakdown shall be done separately for long and short positions.</p>
	<p><u>BREAKDOWN OF THE NET POSITIONS BY APPROACHES</u></p> <p>Article 254 CRR</p>
	<p><u>SEC-IRBA</u></p> <p>Article 259 and 260 CRR</p>
	<p><u>SEC-SA</u></p> <p>Article 261 and 262 CRR</p>
	<p><u>SEC-ERBA</u></p> <p>Article 263 and 264 CRR</p>
	<p><u>INTERNAL ASSESSMENT APPROACH</u></p> <p>Articles 254 and 265 CRR and Article 266(5) CRR.</p>
	<p><u>OTHER (RW=1 250%)</u></p> <p>Article 254(7) CRR</p>

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	<p><u>OVERALL EFFECT (ADJUSTMENT) DUE TO INFRINGEMENT OF CHAPTER 2 OF REGULATION (EU) 2017/2402</u></p> <p>Article 270a CRR</p>
	<p><u>BEFORE CAP</u></p> <p>Article 337 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR, without taking into account the discretion of Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR which allows an institution to cap the product of the weight and the net position at the maximum possible default-risk related loss.</p>
	<p><u>AFTER CAP / TOTAL OWN FUND REQUIREMENTS</u></p> <p>Article 337 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR, taking into account the discretion of Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR.</p>

Columns	
	<p><u>TOTAL EXPOSURES</u></p> <p>Total amount of outstanding securitisations and re-securitisations (held in the trading book) reported by the institution playing the role/s of originator or investor or sponsor</p>
	<p><u>SECURITISATION POSITIONS</u></p> <p>Point (62) of Article 4(1) CRR.</p>
	<p><u>RE-SECURITISATIONS POSITIONS</u></p> <p>Point (64) of Article 4(1) CRR</p>
	<p><u>OF WHICH: QUALIFYING FOR DIFFERENTIATED CAPITAL TREATMENT</u></p> <p>Total amount of securitisation positions which fulfil the criteria of Article 243 CRR or Article 270 CRR and therefore qualify for differentiated capital treatment.</p>
	<p><u>ORIGINATOR</u></p> <p>Point (13) of Article 4(1) CRR</p>
	<p><u>INVESTOR</u></p> <p>Credit institution that holds a securitisation positions in a securitisation transaction for which it is neither originator, sponsor nor original lender</p>
	<p><u>SPONSOR</u></p> <p>Point (14) of Article 4(1) CRR.</p>

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	A sponsor that also securitises its own assets shall fill in the originator's rows with the information regarding its own securitised assets
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5.3. C 20.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR SPECIFIC RISK FOR POSITIONS ASSIGNED TO THE CORRELATION TRADING PORTFOLIO (MKR SA CTP)

5.3.1. General Remarks

165. This template requests information on positions of the Correlation Trading Portfolio (CTP) (comprising securitisations, nth-to-default credit derivatives and other CTP positions included in accordance with Article 338(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR) and the corresponding own funds requirements under the Simplified Standardised Approach.

166. The MKR SA CTP template presents the own funds requirement only for the specific risk of positions assigned to the CTP in accordance with Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR in conjunction with paragraphs 2 and 3 of Article 338 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR. If CTP positions of the trading book are hedged by credit derivatives, Articles 346 and 347 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR apply. There is only one template for all CTP-positions of the trading book, irrespective of the approach institutions apply to determine the risk weight for each of the positions in accordance with Chapter 5 of Title II of Part Three CRR. The own funds requirements for the general risk of these positions are reported in the MKR SA TDI or the MKR IM template.

167. The template separates securitisation positions, n-th to default credit derivatives and other CTP-positions. Securitisation positions shall always be reported in rows 0030, 0060 or 0090 (depending on the role of the institution in the securitisation). N-th to default credit derivatives shall always be reported in row 0110. The "other CTP-positions" are positions that are neither securitisation positions nor n-th to default credit derivatives (see Article 338(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR), but they are explicitly "linked" to one of those two positions (because of the hedging intent).

168. Positions which receive a risk weight of 1 250% can alternatively be deducted from CET1 (see point (b) of Article 244(1), point (b) of Article 245(1) and Article 253 CRR). Where this is the case, those positions have to be reported in row 0460 of CA1.

5.3.2. Instructions concerning specific positions

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Columns	
	<p><u>ALL POSITIONS (LONG AND SHORT)</u></p> <p>Article 102 and Article 105(1) of the <u>TRADING BOOK (CRR) Part of PRA Rulebook CRR</u> in conjunction paragraphs (2) and (3) of Article 338 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> (positions assigned to the Correlation Trading Portfolio).</p> <p>Regarding the distinction between long and short positions, also applicable to those gross positions, see Article 328(2) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p>
	<p><u>(-) POSITIONS DEDUCTED FROM OWN FUNDS (LONG AND SHORT)</u></p> <p>Article 253 CRR</p>
	<p><u>NET POSITIONS (LONG AND SHORT)</u></p> <p>Articles 327, 328, 329 and 334 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> Regarding the distinction between long and short positions, see Article 328(2) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p>
	<p><u>BREAKDOWN OF THE NET POSITIONS BY RISK WEIGHTS</u></p> <p>Articles 259 to 262, Tables 1 and 2 of Article 263, Tables 3 and 4 of Article 264 and Article 266 CRR</p>
	<p><u>BREAKDOWN OF THE NET POSITIONS BY APPROACHES</u></p> <p>Article 254 CRR</p>
	<p><u>SEC-IRBA</u></p> <p>Article 259 and 260 CRR</p>
	<p><u>SEC-SA</u></p> <p>Article 261 and 262 CRR</p>
	<p><u>SEC-ERBA</u></p> <p>Article 263 and 264 CRR</p>
	<p><u>INTERNAL ASSESSMENT APPROACH</u></p> <p>Articles 254 and 265 CRR and Article 266(5) CRR.</p>
	<p><u>OTHER (RW=1 250%)</u></p> <p>Article 254(7) CRR</p>
	<p><u>BEFORE CAP - WEIGHTED NET LONG / SHORT POSITIONS</u></p> <p>Article 338 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>, without taking into account the discretion of Article 335 of</p>

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	<u>the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR.</u>
	<u>AFTER CAP - WEIGHTED NET LONG / SHORT POSITIONS</u> Article 338 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> , taking into account the discretion of Article 335 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR.</u>
	<u>TOTAL OWN FUNDS REQUIREMENTS</u> The own funds requirement is determined as the larger of either (i) the specific risk charge that would apply just to the net long positions (column 0430) or (ii) the specific risk charge that would apply just to the net short positions (column 0440).

Rows	
	<u>TOTAL EXPOSURES</u> Total amount of outstanding positions (held in the correlation trading portfolio) reported by the institution playing the role/s of originator, investor or sponsor.
	<u>ORIGINATOR</u> Point (13) of Article 4(1) CRR
	<u>INVESTOR</u> Credit institution that holds a securitisation positions in a securitisation transaction for which it is neither originator, sponsor nor original lender
	<u>SPONSOR</u> Point (14) of Article 4(1) CRR A sponsor that also securitises its own assets shall fill in the originator's rows with the information regarding its own securitised assets.
	<u>SECURITISATION POSITIONS</u> The correlation trading portfolio shall comprise securitisations, n-th-to-default credit derivatives and possibly other hedging positions that meet the criteria set out in paragraphs 2 and 3 of Article 338 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> . Derivatives of securitisation exposures that provide a pro-rata share as well as positions hedging CTP positions shall be included in row 'Other CTP positions'
	<u>N-TH-TO-DEFAULT CREDIT DERIVATIVES</u> N-th to default credit derivatives that are hedged by n-th-to-default credit derivatives in accordance with Article 347 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> shall both be reported

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	here. The positions originator, investor and sponsor do not fit for n-th to default credit derivatives. As a consequence, the breakdown as for securitisation positions cannot be provided for n-th to default credit derivatives.
	<p><u>OTHER CTP POSITIONS</u></p> <p>The following positions are included:</p> <ul style="list-style-type: none"> • Derivatives of securitisation exposures that provide a pro-rata share, as well as positions hedging CTP positions; • CTP positions hedged by credit derivatives in accordance with Article 346 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook</u>; • Other positions that satisfy Article 338(3) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook</u>.

5.4. C 21.00 - Market Risk: Simplified Standardised Approach for Position Risk in Equities (MKR SA EQU)

5.4.1. General Remarks

169. This template requests information on the positions and the corresponding own funds requirements for position risk in equities held in the trading book and treated under the Simplified Standardised Approach.

170. The template has to be filled out separately for the “Total”, plus a static, predefined list of the following markets: Bulgaria, Croatia, Czech Republic, Denmark, Egypt, Hungary, Iceland, Liechtenstein, Norway, Poland, Romania, Sweden, United Kingdom, Albania, Japan, Former Yugoslav Republic of Macedonia, Russian Federation, Serbia, Switzerland, Turkey, Ukraine, USA, Euro Area plus one residual template for all other markets. For the purpose of this reporting requirement, the term “market” shall be read as “country” ~~(except for countries belonging to the Euro Area, see Commission Delegated Regulation (EU) No 525/2014).~~

5.4.2. Instructions concerning specific positions

Columns	
	<p><u>ALL POSITIONS (LONG AND SHORT)</u></p> <p>Article 102 and Article 105(1) of the <u>TRADING BOOK (CRR) Part of PRA Rulebook</u> CRR. These are gross positions not netted by instruments but excluding underwriting positions subscribed or sub-underwritten by third parties as referred to in the second sentence of the first subparagraph of Article 345(1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook</u> CRR</p>
	<p><u>NET POSITIONS (LONG AND SHORT)</u></p>

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	Articles 327, 329, 332, 341 and 345 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> .
	<p><u>POSITIONS SUBJECT TO CAPITAL CHARGE</u></p> <p>Those net positions that, in accordance with the different approaches considered in Chapter 2 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> receive a capital charge. The capital charge has to be calculated for each national market separately. Positions in stock-index futures as referred to in the second sentence of Article 344(4) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> shall not be included in this column</p>
	<p><u>OWN FUNDS REQUIREMENTS</u></p> <p>The own funds requirement in accordance with Chapter 2 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> for any relevant position</p>
	<p><u>TOTAL RISK EXPOSURE AMOUNT</u></p> <p>Point (b) of Article 92(4) of the <u>Required Level of Own Funds Part of the PRA rulebook CRR</u>.</p> <p>Result of the multiplication of the own funds requirements by 12,5</p>

Rows	
	<p><u>EQUITIES IN TRADING BOOK</u></p> <p>Own funds requirements for position risk as referred to in point (b)(i) of Article 92(3) of the <u>Required Level of Own Funds Part of the PRA rulebook CRR</u> and Section 3 of Chapter 2 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p>
	<p><u>GENERAL RISK</u></p> <p>Positions in equities subject to general risk (Article 343 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>) and their correspondent own funds requirement in accordance with Section 3 of Chapter 2 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p> <p>Both breakdowns (rows 0021/0022 as well as rows 0030/0040) are a breakdown related to all positions subject to general risk. Rows 0021 and 0022 request information on the breakdown by instruments.</p> <p>Only the breakdown in rows 0030 and 0040 shall be used as a basis for the calculation of own funds requirements.</p>
	<u>Derivatives</u>

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	<p>Derivatives included in the calculation of equity risk of trading book positions taking into account Articles 329 and 332 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>, where applicable</p>
	<p><u>Other assets and liabilities</u></p> <p>Instruments other than derivatives included in the calculation of equity risk of trading book positions.</p>
	<p><u>Exchange traded stock-index futures broadly diversified and subject to a particular approach</u></p> <p>Exchange traded stock-index futures broadly diversified and subject to a particular approach in accordance with <u>Commission Implementing Regulation (EU) No 945/2014 Article 344 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook</u>.</p> <p>Those positions shall be only subject to general risk and, accordingly, must not be reported in row 0050.</p>
	<p><u>Other equities than exchange traded stock-index futures broadly diversified</u></p> <p>Other positions in equities subject to specific risk as well as the correspondent own funds requirements in accordance with Article 343 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>, including positions in stock index futures treated in accordance with Article 344(3) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p>
	<p><u>SPECIFIC RISK</u></p> <p>Positions in equities subject to specific risk and the correspondent own funds requirement in accordance with Article 342 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>, excluding positions in stock-index futures treated in accordance with the second sentence of Article 344(4) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p>
	<p><u>ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)</u></p> <p>Paragraphs 2 and 3 of Article 329 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p> <p>The additional requirements for options related to non-delta risks shall be reported in the method used for its calculation.</p>

5.5. C 22.00 - Market Risk: Simplified Standardised Approaches for Foreign Exchange Risk (MKR SA FX)

5.5.1. General Remarks

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171. Institutions shall report information on the positions in each currency (reporting currency included) and the corresponding own funds requirements for foreign exchange risk treated under the Simplified Standardised Approach. The position shall be calculated for each currency (including EUR), gold, and positions to CIUs.

172. Rows 0100 to 0480 of this template shall be reported even where institutions are not required to calculate own funds requirements for foreign exchange risk in accordance with Article 351 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR. In those memorandum items, all the positions in the reporting currency are included, irrespective of whether they are considered for the purposes of Article 354 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR. Rows 0130 to 0480 of the memorandum items of the template shall be filled out separately for all currencies of the Member States of the Union, the currencies GBP, USD, CHF, JPY, RUB, TRY, AUD, CAD, RSD, ALL, UAH, MKD, EGP, ARS, BRL, MXN, HKD, ICK, TWD, NZD, NOK, SGD, KRW, CNY and all other currencies.

5.5.2. Instructions concerning specific positions

Columns	
	<p><u>ALL POSITIONS (LONG AND SHORT)</u></p> <p>Gross positions due to assets, amounts to be received and similar items referred to in Article 352(1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p> <p>In accordance with Article 352(2) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> and subject to permission from competent authorities, positions taken to hedge against the adverse effect of the exchange rate on their ratios in accordance with Article 92(1) of the <u>Required Level of Own Funds Part of the PRA rulebook CRR</u> and positions related to items that are already deducted in the calculation of own funds shall not be reported</p>
	<p><u>NET POSITIONS (LONG AND SHORT)</u></p> <p>Article 352(3), the first two sentences of Article 352(4), and Article 353 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p> <p>The net positions are calculated by each currency in accordance with Article 352 (1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>. Consequently, both long and short positions may be reported at the same time</p>
	<p><u>POSITIONS SUBJECT TO CAPITAL CHARGE</u></p>

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	<p>The third sentence of Article 352(4) and Articles 353 and 354 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p>
	<p><u>POSITIONS SUBJECT TO CAPITAL CHARGE (LONG AND SHORT)</u></p> <p>The long and short net positions for each currency shall be calculated by deducting the total of short positions from the total of long positions.</p> <p>Long net positions for each operation in a currency shall be added to obtain the long net position in that currency. Short net positions for each operation in a currency shall be added to obtain the short net position in that currency.</p> <p>Unmatched positions in non-reporting currencies shall be added to positions subject to capital charges for other currencies (row 030) in column 060 or 070, depending on their short or long arrangement.</p>
	<p><u>POSITIONS SUBJECT TO CAPITAL CHARGE (MATCHED)</u></p> <p>Matched positions for closely correlated currencies</p>
	<p><u>OWN FUNDS REQUIREMENTS</u></p> <p>The capital charge for any relevant position in accordance with Chapter 3 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p>
	<p><u>TOTAL RISK EXPOSURE AMOUNT</u></p> <p>Point (b) of Article 92(4) of the Required Level of Own Funds Part of the PRA rulebook CRR. Result of the multiplication of the own funds requirements by 12,5</p>

Rows	
	<p><u>TOTAL POSITIONS</u></p> <p>All positions in non-reporting currencies and those positions in the reporting currency that are considered for the purposes of Article 354 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> as well as their correspondent own funds requirements for the foreign-exchange risk referred to in point (c)(i) of Article 92(3) of the Required Level of Own Funds Part of the PRA rulebook, taking into account paragraphs 2 and 4 of Article 352 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> (for conversion into the reporting currency).</p>
	<p><u>CURRENCIES CLOSELY CORRELATED</u></p> <p>Positions and their correspondent own funds requirements for closely correlated currencies as referred to in Article 354 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p>
	<p><u>Currencies closely correlated: of which: reporting currency</u></p>

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	<p>Positions in the reporting currency which contribute to the calculation of the capital requirements in accordance with Article 354 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p>
	<p><u>ALL OTHER CURRENCIES (including CIU's treated as different currencies)</u></p> <p>Positions and their correspondent own funds requirements for currencies subject to the general procedure referred to in Article 351 and paragraphs 2 and 4 of Article 352 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>.</p> <p><u>Reporting of CIU's treated as separate currencies in accordance with Article 353 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR:</u></p> <p>There are two different treatments of CIUs treated as separate currencies for calculating the capital requirements:</p> <ol style="list-style-type: none"> 1. The modified gold method, where the direction of the CIUs investment is not available (those CIUs shall be added to an institution's overall net foreign-exchange position); 2. Where the direction of the CIU's investment is available, those CIUs shall be added to the total open foreign exchange position (long or short, depending on the direction of the CIU). <p>The reporting of those CIU's shall follow the calculation of the capital requirements</p>
	<p><u>GOLD</u></p> <p>Positions and their correspondent own funds requirements for currencies subject to the general procedure referred to in Article 351 and paragraphs 2 and 4 of Article 352 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p>
	<p><u>ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)</u></p> <p>Paragraphs 5 and 6 of Article 352 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u></p> <p>The additional requirements for options related to non-delta risks shall be reported broken down by the method used for their calculation.</p>
	<p><u>Breakdown of total positions (reporting currency included) by exposure types</u></p> <p>Total positions shall be broken down into derivatives, other assets and liabilities, and off-balance sheet items.</p>
	<p><u>Other assets and liabilities other than off-balance sheet items and derivatives</u></p> <p>Positions not included in row 0110 or 0120 shall be included here.</p>
	<p><u>Off-balance sheet items</u></p>

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	Items within the scope of Article 352 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> , irrespective of the currency of denomination, which are included in Annex I to CRR, except those included as Securities Financing Transactions & Long Settlement Transactions or from Contractual Cross Product Netting.
	<u>Derivatives</u> Positions valued in accordance with Article 352 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>
	<u>MEMORANDUM ITEMS: CURRENCY POSITIONS</u> The memorandum items of the template shall be filled in separately for all currencies of the member states of the Union, GBP, USD, CHF, JPY, RUB, TRY, AUD, CAD, RSD, ALL, UAH, MKD, EGP, ARS, BRL, MXN, HKD, ICK, TWD, NZD, NOK, SGD, KRW, CNY and all other currencies

5.6. C 23.00 - Market Risk: Simplified Standardised Approaches for Commodities (MKR SA COM)

5.6.1. General Remarks

173. This template request information on the positions in commodities and the corresponding own funds requirements treated under the Simplified Standardised Approach.

5.6.2. Instructions concerning specific positions

Columns	
	<u>All POSITIONS (LONG AND SHORT)</u> Gross long/short positions considered positions in the same commodity in accordance with Article 357(4) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> (see also Article 359(1) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>)
	<u>NET POSITIONS (LONG AND SHORT)</u> As defined in Article 357(3) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>
	<u>POSITIONS SUBJECT TO CAPITAL CHARGE</u> Those net positions that, in accordance with the different approaches considered in Chapter 4 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> receive a capital charge.
	<u>OWN FUNDS REQUIREMENTS</u>

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	The own funds requirement calculated in accordance with Chapter 4 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> for any relevant position.
	<u>TOTAL RISK EXPOSURE AMOUNT</u> Point (b) of Article 92(4) of the Required Level of Own Funds Part of the PRA rulebook CRR. Result of the multiplication of the own funds requirements by 12,5

Rows	
	<u>TOTAL POSITIONS IN COMMODITIES</u> Positions in commodities and their correspondent own funds requirements for market risk calculated in accordance with point (c)(iii) of Article 92(3) of the <u>Required Level of Own Funds Part of the PRA rulebook CRR</u> and Chapter 4 of Title IV of Part Three of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>
	<u>POSITIONS BY CATEGORY OF COMMODITY</u> For reporting purposes, commodities shall be grouped in the four groups of commodities referred to in Table 2 of Article 361 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> .
	<u>MATURITY LADDER APPROACH</u> Positions in commodities subject to the maturity ladder approach referred to in Article 359 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> .
	<u>EXTENDED MATURITY LADDER APPROACH</u> Positions in commodities subject to the extended maturity ladder approach referred to in Article 361 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>
	<u>SIMPLIFIED APPROACH</u> Positions in commodities subject to the simplified approach referred to in Article 360 of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u>
	<u>ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)</u> Article 358(4) of the <u>MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook CRR</u> The additional requirements for options related to non-delta risks shall be reported in the method used for its calculation

Draft for consultation.

See <https://www.bankofengland.co.uk/prudential-regulation/publication/2022/november/implementation-of-the-basel-3-1-standards>

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