

# Bank of England PRA

This document contains the proposed new Annex IIA reporting instructions for own funds and own funds reporting templates for SDDTs and SDDT consolidation entities. Changes are shown in red relative to the updated Annex II instructions finalised as part of PS9/24, with strikethrough (deletions) and underline (additions).

## ANNEX II A

### INSTRUCTIONS FOR REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS FOR SDDTs AND SDDT CONSOLIDATION ENTITIES

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## **PART I: GENERAL INSTRUCTIONS**

### 1. Structure and conventions

#### 1.1. Structure

1. Overall, the framework covers the reporting of six topics by SDDTs:

(a) capital adequacy, an overview of regulatory capital; total risk exposure amount; prudent valuation;

(b) group solvency, an overview of the fulfilment of the solvency requirements by all individual entities included in the scope of consolidation of the reporting entity;

(c) credit risk (including counterparty, dilution and settlement risks);

(d) market risk memorandum information on derivatives, securities financing and long settlement transactions of SDDTs, their foreign exchange positions and size of their trading books (including position risk in trading book, foreign exchange risk, commodities risk and CVA risk);

(e) operational risk;

(f) general governments exposures

2. For each template legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates, instructions concerning specific positions as well as validation rules are included in this part of these instructions this Implementing Regulation.

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## **PART II: TEMPLATE RELATED INSTRUCTIONS**

### 1. Capital Adequacy Overview ('CA')

#### 1.1 General remarks

11. The CA templates contain information about Pillar 1 numerators (own funds, Tier 1, Common Equity Tier 1), denominator (own funds requirements) and the application of CRR and CRD transitional provisions and is structured in five templates:

(a) Template CA1 SDDT contains the amount of own funds of the institutions, disaggregated in the items needed to get to that amount. The amount of own funds obtained includes the aggregate effect of the application of CRR and CRD transitional provisions per type of capital;

(b) Template CA2 SDDT summarises the total risk exposures amounts as defined in Article 92(3) CRR;

(c) Template CA3 contains the ratios for which CRR states a minimum level, Pillar 2 ratios and some other related data;

(d) Template CA4 SDDT contains memorandums items needed, among others, for calculating items in CA1 as well as information with regard to CRD capital buffers;



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(e) Template CA5 contains the data needed for calculating the effect of the application of CRR transitional provisions in own funds. CA5 will cease to exist once those transitional provisions expire.

12. The templates shall be used by SDDTs and SDDT consolidation entities all-reporting entities, irrespective of the accounting standards followed, although some items in the numerator are specific for entities applying IAS/IFRS-type valuation rules. Generally, the information in the denominator is linked to the final results reported in the correspondent templates for the calculation of the total risk exposure amount.

...

14. The application of CRR and CRD transitional provisions is treated as follows in CA templates:

(a) The items in CA1 SDDT are generally gross of transitional adjustments. That means that figures in CA1 SDDT items are calculated in accordance with the final provisions (i.e. as if there were no transitional provisions), with the exception of items summarizing the effect of those transitional provisions. For each type of capital (i.e. CET1; AT1 and T2), there are three different items in which all the adjustments due to those transitional provisions are included.

(b) Transitional provisions may also affect the AT1 and the T2 shortfall (i.e. AT1 or T2 the excess of deduction, regulated in point (j) of Article 36(1) and point (e) of Article 56 CRR of the Own Funds (CRR) Part of the PRA Rulebook respectively), and thus the items containing those shortfalls may indirectly reflect the effect of those transitional provisions.

...

~~15. The treatment of Pillar II requirements can be different within the Union (Article 104a(1) CRD has to be transposed into national regulation). Only the impact of Pillar II requirements on the solvency ratio or the target ratio shall be included in the solvency reporting required under CRR.~~

~~a) The templates CA1, CA2 or CA5 only contain data on Pillar I issues.~~

~~b) The template CA3 contains the impact of additional Pillar II requirements on the solvency ratio on an aggregated basis. It mainly focuses on the target ratios themselves. There is no further link to the templates CA1, CA2 or CA5.~~

~~c) The template CA4 contains one cell regarding additional own funds requirements relating to Pillar II. That cell has no link via validation rules to the capital ratios of the CA3 template and reflects Article 104a(1) CRD which explicitly mentions additional own funds requirements as one possibility for Pillar II decisions.~~

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## 1.2 C 01.00S – OWN FUNDS FOR SDDTS (CA1 SDDT)

### 1.2.1 Instructions concerning specific positions

Row	Legal references and instructions
...	
0380	<p><b><u>1.1.1.13 (-) IRB shortfall of credit risk adjustments to expected losses</u></b></p> <p><del>Point (d) of Article 36(1), Articles 40, 158 and 159 CRR</del></p> <p><del>The amount to be reported shall not be reduced by a rise in the level of deferred tax assets that rely on future profitability, or other additional tax effect, that could occur if provisions were to rise to the level of expected losses" (Article 40 CRR).</del></p>
...	
0450	<p><b><u>1.1.1.17 (-) Qualifying holdings outside the financial sector <del>which can alternatively be subject to a 1 250% risk weight</del></u></b></p> <p><del>Point (36) of Article 4(1) CRR, point (k)(i) of Article 36(1) and Articles <del>89 to 94</del> 45A of the Own Funds (CRR) Part of the PRA Rulebook</del></p> <p>Qualifying holdings are defined as "direct or indirect holding in an undertaking which represents 10% or more of the capital or of the voting rights or which makes it possible to exercise a significant influence over the management of that undertaking".</p> <p><u>Only the amount of qualifying holdings to be deducted under the calculation set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook shall be reported in this item.</u></p> <p><del>According to point (k)(i) of Article 36(1) CRR qualifying holdings can, alternatively, be deducted from CET1 (using this item), or be subject to a risk weight of 1 250%.</del></p>
0460	<p><b><u>1.1.1.18 (-) Securitisation positions <del>which can alternatively be subject to a 1250% risk weight</del></u></b></p> <p><del>Point (b) of Articles 244(1), point (b) of Article 245(1) and Article 253(1) CRR. Point (k)(ii) of Article 36(1) and Article 45A of the Own Funds (CRR) Part of the PRA Rulebook.</del></p> <p><del>Securitisation positions, which are subject to a 1 250% risk weight, but alternatively are allowed to be deducted from CET1 (point (k)(ii) of Article 36(1) CRR) according to the calculation in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook), shall be reported in this item.</del></p>
0470	<p><b><u>1.1.1.19 (-) Free deliveries <del>which can alternatively be subject to a 1.250% risk weight</del></u></b></p> <p><del>Point (k)(iii) of Article 36(1) and Article <del>379(3)</del> CRR and Article 45A of the Own Funds (CRR) Part of the PRA Rulebook</del></p>

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	<p>Free deliveries <del>which are subject to a 1 250% risk weight after 5 days post second contractual payment or delivery leg until the extinction of the transaction, according to the own funds requirements for settlement risk. Alternatively, they are allowed to be deducted from CET1 according to the calculation set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook shall be reported in this item. (point (k)(iii) of Article 36(1) CRR). In the latter case, they shall be reported in this item.</del></p>
0471	<p><b><u>1.1.1.20 (-) Positions in a basket for which an institution cannot determine the risk weight under the IRB Approach, and can alternatively be subject to a 1 250% risk weight</u></b></p> <p>Point (k)(iv) of Articles 36(1) and Article 153(8) CRR</p> <p>According to point (k)(iv) of Article 36(1) CRR, positions in a basket for which an institution cannot determine the risk weight under the IRB Approach can, alternatively, be deducted from CET1 (using this item), or subject to a risk weight of 1 250%.</p>
0472	<p><b><u>1.1.1.21 (-) Equity exposures under an internal models approach which can alternatively be subject to a 1 250% risk weight</u></b></p> <p>Point (k)(v) of Article 36(1) and Article 155(4) CRR</p> <p>According to point (k)(v) of Article 36(1) CRR, equity exposures under an internal models approach can, alternatively, be deducted from CET1 (using this item), or be subject to a risk weight of 1 250%.</p>
0480	<p><b><u>1.1.1.22 (-) CET1 instruments of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (27) of Article 4(1) CRR, point (h) of Article 36(1) and Articles 43 to 46 45A of the Own Funds (CRR) Part of the PRA Rulebook, paragraphs 2 and 3 of Article 49 and Article 79 CRR</p> <p>Part of holdings by the institution of CET 1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution does not have a significant investment that has to be deducted from CET1.</p> <p><u>Only the amount to be deducted under the calculation set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook shall be reported in this item.</u></p> <p><del>See alternatives to deduction when consolidation is applied (paragraphs 2 and 3 of Article 49).</del></p>
0481	<p><b><u>1.1.1.22A (-) AT1 instruments of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (27) of Article 4(1) CRR, point (h) of Article 36(1) and Articles 43 to 45A of the Own Funds (CRR) Part of the PRA Rulebook.</p> <p><u>Part of holdings by the institution of AT1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution does not have a significant investment. Only the amount to be deducted under the</u></p>

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	<u>calculation set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook shall be reported in this item.</u>
<u>0482</u>	<p><b><u>1.1.1.22B (-) T2 instruments of financial sector entities where the institution does not have a significant investment</u></b></p> <p><u>Point (27) of Article 4(1) CRR, point (h) of Article 36(1) and Articles 43 to 45A of the Own Funds (CRR) Part of the PRA Rulebook.</u></p> <p><u>Part of holdings by the institution of T2 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution does not have a significant investment. Only the amount to be deducted under the calculation set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook shall be reported in this item.</u></p>
0490	<p><b>(-) Deductible deferred tax assets that rely on future profitability and arise from temporary differences</b></p> <p>Point (c) of Article 36(1); Article 38 and <del>point (a) of Article 48(1) CRR</del> Article 45A of the Own Funds (CRR) Part of the PRA Rulebook</p> <p>Part of deferred tax assets that rely <del>in on</del> future profitability and arise from temporary differences (net of the part of associated deferred tax liabilities allocated to deferred tax assets that arise from temporary differences), which <del>according to point (b) of Article 38(5) CRR has to be deducted applying the 10% threshold referred to in point (a) of Article 48(1) CRR. are required to be deducted from CET1 under point (c) of Article 36(1), applying the calculation methodology set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook.</del></p>
0500	<p><b>(-) CET1 instruments of financial sector entities where the institution has a significant investment</b></p> <p>Point (27) of Article 4(1) <del>CRR</del>, point (i) of Article 36(1) <del>and</del> Articles 43 <del>to 45A of the Own Funds (CRR) Part of the PRA Rulebook. , 45, 47, point (b) of Article 48(2), paragraphs 1, 2 and 3 of Article 49 and Article 79 CRR</del></p> <p>Part of holdings by the institution of CET1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment that has to be deducted, applying the <u>calculation methodology set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook.</u> <del>10% threshold referred to in point (b) of Article 48(1) CRR.</del></p> <p><del>See alternatives to deduction when consolidation is applied (paragraphs 1, 2 and 3 of Article 49 CRR).</del></p>
<u>0501</u>	<p><b><u>1.1.1.24A (-) AT1 instruments of financial sector entities where the institution has a significant investment</u></b></p> <p><u>Point (27) of Article 4(1) CRR, point (i) of Article 36(1) and Articles 43 to 45A of the Own Funds (CRR) Part of the PRA Rulebook.</u></p> <p><u>Part of holdings by the institution of AT1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a</u></p>

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	<u>significant investment that has to be deducted, applying the calculation methodology set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook.</u>
<u>0502</u>	<p><b><u>1.1.1.24B (-) T2 instruments of financial sector entities where the institution has a significant investment</u></b></p> <p><u>Point (27) of Article 4(1) CRR, point (i) of Article 36(1) and Articles 43 to 45A of the Own Funds (CRR) Part of the PRA Rulebook.</u></p> <p><u>Part of holdings by the institution of T2 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment that has to be deducted, applying the calculation methodology set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook.</u></p>
<u>0510</u>	<p><b><u>(-) Amount exceeding the 17.65% threshold</u></b></p> <p>Article 48(2) CRR</p> <p><u>Part of deferred tax assets that rely in future profitability and arise from temporary differences, and direct, indirect and synthetic holdings by the institution of the CET1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment that has to be deducted, applying the 17.65% threshold in Article 48(2) CRR.</u></p>
<u>0511</u>	<b><u>1.1.1.25.1 (-) Amount exceeding the 17.65% threshold related to CET1 instruments of financial sector entities where the institution has a significant investment</u></b>
<u>0512</u>	<b><u>1.1.1.25.2 (-) Amount exceeding the 17.65% threshold related to deferred tax assets arising from temporary differences</u></b>
...	
<u>0700</u>	<p><b><u>1.1.2.6 (-) AT1 instruments of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (27) of Article 4(1), point (c) of Article 56; Articles 59, 60 and 79 CRR</p> <p><u>Part of holdings by the institution of instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution does not have a significant investment that has to be deducted from AT1.</u></p>
<u>0710</u>	<p><b><u>1.1.2.7 (-) AT1 instruments of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (27) of Article 4(1), point (d) of Article 56, Articles 59 and 79 CRR</p> <p><u>Holdings by the institution of AT1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment are completely deducted</u></p>

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...	
0910	<p><b><u>1.2.5 IRB Excess of provisions over expected losses eligible</u></b></p> <p>Point (d) of Article 62 CRR</p> <p>For institutions calculating risk-weighted exposure amounts in accordance with IRB Approach, this item shall contain the positive amounts resulting from comparing the provisions and expected losses which are eligible as T2 capital.</p>
...	
0940	<p><b><u>1.2.8 (-) T2 instruments of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (27) of Article 4(1), point (c) of Article 66, Articles 68 to 70 and Article 79 CRR</p> <p>Part of holdings by the institution of instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution does not have a significant investment that has to be deducted from T2.</p>
0950	<p><b><u>1.2.9 (-) T2 instruments of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (27) of Article 4(1), point (d) of Article 66, Articles 68, 69 and Article 79 CRR</p> <p>Holdings by the institution of T2 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment shall be completely deducted.</p>
...	

## 1.3 OF 02.00 S – OWN FUNDS REQUIREMENTS FOR SDDTS (CA2 SDDT)

### General instructions

Template OF 02.00 summarises total risk exposure amounts where standardised approaches have been applied for the purposes of calculating the output floor (column 0020). It also includes the total risk exposure amount using standardised approaches, including the output floor multiplier (column 0030), for the purposes of comparing Risk-Weighted Assets (RWA) with and without the output floor.

The columns Standardised approaches only (Output floor) (0020) and Standardised approaches including multiplier (Output Floor) (0030) are a requirement for Internal Multiplier (IM) firms in scope of the Basel 3.1 standards:

- on a consolidated basis only, at the UK consolidation level (ie the ultimate UK group level) of UK headquartered groups;
- on an individual basis to UK stand-alone firms; and
- on a sub-consolidated basis for Ring-fenced Bank (RFB) sub-groups, or individual basis where the RFB is not part of a ring-fenced sub-group.

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For items considered as part of the calculation in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook, only the amounts risk weighted under Article 45A shall be reported in this template. Amounts deducted under the calculation in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook shall be reported in template CA1 SDDT.

An SDDT shall not include risk-weighted exposure amounts arising from the following items in this template:

- (a) contracts listed in Annex II of CRR that are not securitisation exposures; and
- (b) credit derivatives where doing so would require the exposure value to be calculated in accordance with one of the methods set out in Sections 3,4 and 5 of the Counterparty Credit Risk (CRR) Part

unless those risk-weighted exposures are in respect of trade exposures with a central counterparty of which it is a clearing member. An SDDT consolidation entity shall not include risk-weighted exposures in (a) and (b) above when reporting on a consolidated basis unless those risk-weighted exposures are in respect of trade exposures a member of its consolidation group has to a central counterparty of which that member of its consolidation group is a clearing member.

## 1.3.1 Instructions concerning specific positions

Row	Legal references and instructions
0010	<p><b><u>1. TOTAL RISK EXPOSURE AMOUNT</u></b></p> <p>Article 92(3) of the Required Level of Own Funds (CRR) Part of the PRA rulebook <del>and Articles 95, 96 and 98 CRR.</del></p> <p><del>The output floor (reported in row 0010 column 0030) should reflect the formula provided in Article 92 (2a) of the Required Level of Own Funds (CRR) Part of the PRA Rulebook: “<math>x \cdot S-TREA + OF-ADJ</math>”</del></p> <p><del>where</del></p> <p><del><math>x</math> = the output floor multiplier, reported in row 0035</del></p> <p><del><math>S-TREA</math> = the total of all SA exposures provided in columns 0010 and 0020; and</del></p> <p><del><math>OF-ADJ</math> = the output floor adjustment, reported in row 0036</del></p>
0020	<p><b><u>1* Of which: Investment firms under Article 95 paragraph 2 and Article 98 CRR</u></b></p> <p><del>For investment firms under Article 95(2) and Article 98 CRR</del></p>
0030	<p><b><u>1** Of which: Investment firms under Article 96 paragraph 2 and Article 97 CRR</u></b></p> <p><del>For investment firms under Article 96(2) and Article 97 CRR</del></p>
0034	<p><b><u>1.01 Output floor activated</u></b></p> <p><del>Indicate if the output floor has been activated (i.e., when, in row 0010, the value in column 0030 is equal to or greater than the value in column 0010)</del></p>



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	<del>calculated per as per Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook.</del>
0035	<p><b><u>1.02 Output floor multiplier</u></b></p> <p><del>Indicate (with 'Yes' or 'No') the output floor multiplier applicable during the reporting period, as per Article 92 (5) of the Required Level of Own Funds (CRR) Part of the PRA Rulebook.</del></p>
0036	<p><b><u>1.03 Output floor adjustment (OF-ADJ)</u></b></p> <p><del>Indicate the total adjustment to the output floor described in Article 92 (2a) of the Required Level of Own Funds (CRR) Part of the PRA Rulebook as "OF-ADJ".</del></p>
0040	<p><b><u>1.1 RISK WEIGHTED EXPOSURE AMOUNTS FOR CREDIT, COUNTERPARTY CREDIT AND DILUTION RISKS AND FREE DELIVERIES</u></b></p> <p>Articles <u>92(3)</u> (a-f) <u>and 92(4a)</u> of the Required Level of Own Funds (CRR) Part of the PRA Rulebook</p>
0050	<p><b><u>1.1.1 Standardised Approach (SA)</u></b></p> <p><u>OF</u> Credit risk CR SA <u>SDDT</u> template at the level of total exposures.</p>
0060	<p><b><u>1.1.1.1 SA exposure classes excluding securitisations positions</u></b></p> <p><u>OF</u> CR SA <u>SDDT</u> template at the level of total exposures. The SA exposure classes are those mentioned in Article 112 of the Credit Risk: Standardised Approach (CRR) Part, excluding securitisation positions</p>
0070	<p><b><u>1.1.1.1.01 Central governments or central banks</u></b></p> <p>See <u>OF</u> CR SA <u>SDDT</u> template</p>
0080	<p><b><u>1.1.1.1.02 Regional governments or local authorities</u></b></p> <p>See <u>OF</u> CR SA <u>SDDT</u> template</p>
0090	<p><b><u>1.1.1.1.03 Public sector entities</u></b></p> <p>See <u>OF</u> CR SA <u>SDDT</u> template</p>
0100	<p><b><u>1.1.1.1.04 Multilateral development banks</u></b></p> <p>See <u>OF</u> CR SA <u>SDDT</u> template</p>
0110	<p><b><u>1.1.1.1.05 International organisations</u></b></p> <p>See <u>OF</u> CR SA <u>SDDT</u> template</p>
0120	<p><b><u>1.1.1.1.06 Institutions</u></b></p> <p>See <u>OF</u> CR SA <u>SDDT</u> template</p>



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0130	<b><u>1.1.1.1.07 Corporates</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
...	
0140	<b><u>1.1.1.1.08 Retail</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
0150	<b><u>1.1.1.1.09 Real estate exposures</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
0160	<b><u>1.1.1.1.10 Exposures in default</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
0170	<b><u>1.1.1.1.11 Exposures associated with particular high risk</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
0180	<b><u>1.1.1.1.12 Eligible covered bonds</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
0200	<b><u>1.1.1.1.14 Collective investments undertakings (CIU)</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
0210	<b><u>1.1.1.1.15 Subordinated debt, equity, and other own funds instruments</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
0211	<b><u>1.1.1.1.16 Other items</u></b> See <a href="#">OF</a> CR SA <a href="#">SDDT</a> template
<del>0240— 0450</del>	<del><b><u>1.1.2 Internal ratings based approach (IRB)</u></b></del> <del>...</del> <del><b><u>1.1.2.3 Other non credit obligation assets</u></b></del>  <del>[all instructions deleted]</del>
...	
0470	<b><u>1.1.4 Securitisation positions</u></b> See CR SEC <a href="#">SDDT</a> template
...	

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0520— 5896	<del>1.3 TOTAL RISK EXPOSURE AMOUNT FOR POSITION, FOREIGN EXCHANGE, AND COMMODITIES RISKS</del>  <del>[all instructions deleted]</del>
...	
0640— 0643	<del>1.6 TOTAL RISK EXPOSURE AMOUNT FOR CREDIT VALUATION ADJUSTMENT</del>  <del>[all instructions deleted]</del>
0680	<del>1.7 TOTAL RISK EXPOSURE AMOUNT RELATED TO LARGE EXPOSURES IN THE TRADING BOOK</del>  Point (b)(ii) of Article 92(3) of the Required Level of Own Funds (CRR) Part and Articles 395 to 401 CRR.

Column	Legal references and instructions
...	
0020	<del><u>Standardised approaches only (output floor)</u></del>  <del>Captures risk exposure amounts calculated under standardised approaches per exposure class, where relevant. Rows containing totals by risk type should reflect entire current portfolios using standardised approaches only.</del>  <del>Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook and relevant articles per row.</del>
0030	<del><u>Output floor</u></del>  <del>Captures the sum of risk exposure amounts calculated under standardised approaches eg a complete expression of own funds as if no modelling permissions were applied. This should be reported after applying the output floor multiplier and output floor adjustment as per Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook.</del>

## 1.3.2 OF 02.01 — Output Floor

**[All instructions for template OF 02.01 deleted]**

...

## 1.5 C 04.00S – MEMORANDUM ITEMS FOR SDDTS (CA4 SDDT)

### 1.5.1 Instructions concerning specific positions

Row	Legal references and instructions
...	
0040	<b><u>1.3 Deferred tax assets that rely on future profitability and arise</u></b>

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	<p><b><u>from temporary differences</u></b></p> <p>Point (c) of Article 36(1); Article 38 and <u>Article 45A of the Own Funds (CRR) Part of the PRA Rulebook, point (a) of Article 48(1) CRR</u></p> <p>Deferred tax assets that rely on future profitability and arise from temporary differences, and thus, <u>for SDDTs and SDDT consolidation entities their deduction from CET1 is subject to a threshold calculation set out in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook. 10% and 17.65% thresholds in Article 48 CRR.</u></p>
...	
0060	... which are reported, respectively in CA1 <u>SDDT</u> items ...
...	
0096	<p><b><u>2B Deferred Tax Assets subject to a risk weight of 250%</u></b></p> <p><u>Article 48(4) CRR Article 45A of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>The amount of deferred tax assets that are dependent on future profitability and arise from temporary differences that are not deducted pursuant to Article <u>45A of the Own Funds (CRR) Part of the PRA Rulebook 48(1) CRR</u>, but subject to a risk weight of 250% in accordance with <u>that article Article 48(4) CRR, taking into account the effect of Article 470, Article 478(2) and point (a) of Article 473a(7) CRR</u>. The amount reported shall be the amount of DTAs before the application of the risk weight.</p>
...	
0100— 0160	<p><b><u>3. IRB excess (+) or shortfall (-) of credit risk adjustments, additional value adjustments and other own funds reductions to expected losses for non defaulted exposures</u></b></p> <p>...</p> <p><b><u>5 Risk weighted exposure amounts for calculating the cap to the excess of provision eligible as T2</u></b></p> <p>[all instructions deleted]</p>
...	
0190— 0225	<p><b><u>8 Threshold non-deductible of holdings in financial sector entities where an institution does not have a significant investment</u></b></p> <p>...</p> <p><b><u>11 Eligible capital for the purposes of qualifying holdings outside the financial sector</u></b></p> <p>[all instructions deleted]</p>

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0226	<p><b><u>11A. 25% CET1 threshold applicable to SDDTs</u></b></p> <p><u>This item contains the 25% CET1 threshold referred to in Article 45A (4)(b) of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0230	<p><b><u>12 Holdings of CET1 capital of financial sector entities where the institution does not have a significant investment, net of short positions</u></b></p> <p>Articles 44, 45, <del>46 and 49 CRR</del> and <u>45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0240	<p><b><u>12.1 Direct holdings of CET1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Articles 44, 45, <del>46 and 49 CRR</del> and <u>45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0250	<p><b><u>12.1.1 Gross direct holdings of CET1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Articles 44, <del>46 and 49 CRR</del> and <u>45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Direct holdings of CET1 capital of financial sector entities where the institution does not have a significant investment, excluding:</p> <ul style="list-style-type: none"> <li>a) Underwriting positions held for 5 working days or fewer;</li> <li><del>b) The amounts relating to the investments for which any alternative in Article 49 is applied; and</del></li> <li><del>e) b)</del> Holdings which are treated as reciprocal cross holdings in accordance with point (g) of Article 36(1) <u>CRR of the Own Funds (CRR) Part of the PRA Rulebook.</u></li> </ul>
0260	<p><b><u>12.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above</u></b></p> <p>Article 45 <u>CRR of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Point a of Article 45 <u>CRR of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0270	<p><b><u>12.2 Indirect holdings of CET1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (114) of Article 4(1) <u>CRR</u> and Articles 44 and 45 <u>CRR of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0280	<p><b><u>12.2.1 Gross indirect holdings of CET1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (114) of Article 4(1) <u>CRR</u> and Articles <del>44 and 45</del> <u>CRR of the Own Funds (CRR) Part of the PRA Rulebook</u></p>

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	<p>The amount to be reported is the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It is obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices.</p> <p>Holdings which are treated as reciprocal cross holdings in accordance with point (g) of Article 36(1) <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u> shall not be included.</p>
0290	<p><b><u>12.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above</u></b></p> <p>Point (114) of Article 4(1) <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Point (a) of Article 45 <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0291	<p><b><u>12.3 Synthetic holdings of CET1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (126) of Article 4(1) <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0292	<p><b><u>12.3.1 Gross synthetic holdings of CET1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (126) of Article 4(1) <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0293	<p><b><u>12.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above</u></b></p> <p>Point (126) of Article 4(1) <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Point (a) of Article 45 <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0300	<p><b><u>13 Holdings of AT1 capital of financial sector entities where the institution does not have a significant investment, net of short positions</u></b></p> <p>Articles <del>58, 59 and 60</del> <u>44, 45 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0310	<p><b><u>13.1 Direct holdings of AT1 capital of financial sector entities where the institution does not have a significant investment</u></b></p>

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	Articles <del>58, 59 and Article 60(2)</del> <u>CRR 44, 45 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u>
0320	<p><b><u>13.1.1 Gross direct holdings of AT1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Articles <del>58 and Article 60(2)</del> <u>CRR 44 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Direct holdings of AT1 capital of financial sector entities where the institution does not have a significant investment, excluding:</p> <ul style="list-style-type: none"> <li>a) Underwriting positions held for 5 working days or fewer; and</li> <li>b) Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 56 <u>CRR of the Own Funds (CRR) Part of the PRA Rulebook</u></li> </ul>
0330	<p><b><u>13.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above</u></b></p> <p>Article <del>59 CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Point (a) of Article <del>59 CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0340	<p><b><u>13.2 Indirect holdings of AT1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (114) of Article 4(1) <u>CRR</u> and Articles <del>58 and 59 CRR</del> <u>44 and 45 of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0350	<p><b><u>13.2.1 Gross indirect holdings of AT1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (114) of Article 4(1) <u>CRR</u> and Articles <del>58 and 59 CRR</del> <u>44 of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>The amount to be reported is the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It is obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices.</p> <p>Holdings which are treated as reciprocal cross holdings according to point (b) of Article 56 CRR shall not be included.</p>
0360	<p><b><u>13.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above</u></b></p> <p>Point (114) of Article 4(1) <u>CRR</u> and Article <del>59 CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u></p>

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	Point (a) of Article <del>59 CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0361	<p><b><u>13.3 Synthetic holdings of AT1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (126) of Article 4(1) <del>CRR</del> and Articles <del>58 and 59 CRR</del> <u>44 and 45 of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0362	<p><b><u>13.3.1 Gross synthetic holdings of AT1 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (126) of Article 4(1) <del>CRR</del> and Articles <del>58 and 59 CRR</del> <u>44 of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0363	<p><b><u>13.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above</u></b></p> <p>Point (126) of Article 4(1) <del>CRR</del> and Article <del>59 CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Point (a) of Article <del>59 CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0370	<p><b><u>14. Holdings of T2 capital of financial sector entities where the institution does not have a significant investment, net of short positions</u></b></p> <p>Articles <del>68, 69 and 70 CRR</del> <u>44, 45 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0380	<p><b><u>14.1 Direct holdings of T2 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Articles <del>68, 69 and 70 CRR</del> <u>44, 45 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0390	<p><b><u>14.1.1 Gross direct holdings of T2 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Articles <del>68 and Article 70(2) CRR</del> <u>44 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Direct holdings of T2 capital of financial sector entities where the institution does not have a significant investment, excluding:</p> <ul style="list-style-type: none"> <li>a) Underwriting positions held for 5 working days or fewer; and</li> <li>b) Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 66 CRR</li> </ul>



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0400	<p><b><u>14.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above</u></b></p> <p>Article <del>69-CRR</del><a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>Point (a) of Article <del>69-CRR</del><a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0410	<p><b><u>14.2 Indirect holdings of T2 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (114) of Article 4(1) <a href="#">CRR</a> and Articles <del>68 and 69-CRR</del><a href="#">44 and 45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0420	<p><b><u>14.2.1 Gross indirect holdings of T2 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (114) of Article 4(1) <a href="#">CRR</a> and Articles <del>68 and 69-CRR</del><a href="#">44 of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>The amount to be reported is the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It is obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices.</p> <p>Holdings which are treated as reciprocal cross holdings in accordance with Article 66 point (b) CRR shall not be included</p>
0430	<p><b><u>14.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above</u></b></p> <p>Point (114) of Article 4(1) <a href="#">CRR</a> and Article <del>69-CRR</del><a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>Point (a) of Article <del>69-CRR</del><a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0431	<p><b><u>14.3 Synthetic holdings of T2 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Articles <del>68 and 69-CRR</del><a href="#">44 and 45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0432	<p><b><u>14.3.1 Gross synthetic holdings of T2 capital of financial sector entities where the institution does not have a significant investment</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Articles <del>68 and 69-CRR</del><a href="#">44 of the Own Funds (CRR) Part of the PRA Rulebook</a></p>



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0433	<p><b><u>14.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above</u></b></p> <p>Point (126) of Article 4(1) <del>CRR</del> and Article <del>69-CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Point (a) of Article <del>69-CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0440	<p><b><u>15 Holdings of CET1 capital of financial sector entities where the institution has a significant investment, net of short positions</u></b></p> <p>Articles 44, 45, <del>47 and 49 CRR and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</del></p>
0450	<p><b><u>15.1 Direct holdings of CET1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Articles 44, 45, <del>47 and 49 CRR and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</del></p>
0460	<p><b><u>15.1.1 Gross direct holdings of CET1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Articles 44, <del>45, 47 and 49 CRR and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</del></p> <p>Direct holdings of CET1 capital of financial sector entities where the institution has a significant investment, excluding:</p> <ul style="list-style-type: none"> <li>a) Underwriting positions held for 5 working days or fewer;</li> <li>b) <del>The amounts relating to the investments for which any alternative in Article 49 is applied;</del> and</li> <li>e) <del>b)</del> Holdings which are treated as reciprocal cross holdings in accordance with point (g) of Article 36(1) CRR</li> </ul>
0470	<p><b><u>15.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above</u></b></p> <p>Article 45 <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Point (a) of Article 45 <del>CRR</del> <u>of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0480	<p><b><u>15.2 Indirect holdings of CET1 capital of financial sector entities where the institution has a significant investment</u></b></p>

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	Point (114) of Article 4(1) <a href="#">CRR</a> and Articles 44 and 45 <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a>
0490	<p><b><u>15.2.1 Gross indirect holdings of CET1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (114) of Article 4(1) <a href="#">CRR</a> and Articles 44 and 45 <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>The amount to be reported shall be the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It shall be obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices.</p> <p>Holdings which are treated as reciprocal cross holdings in accordance with point (g) of Article 36(1) <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a> shall not be included.</p>
0500	<p><b><u>15.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above</u></b></p> <p>Point (114) of Article 4(1) <a href="#">CRR</a> and Article 45 <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>Point (a) of Article 45 <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0501	<p><b><u>15.3 Synthetic holdings of CET1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Articles 44 and 45 <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0502	<p><b><u>15.3.1 Gross synthetic holdings of CET1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Articles 44 and 45 <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0503	<p><b><u>15.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Article 45 <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>Point (a) of Article 45 <a href="#">CRR of the Own Funds (CRR) Part of the PRA Rulebook</a> allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>

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0504	<p><b><u>Investments in CET1 capital of financial sector entities where the institution has a significant investment - subject to a risk weight of 250%</u></b></p> <p>Article <del>48(4) CRR</del> <u>45A(6)(c) of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>The amount of significant investments in CET1 capital of financial sector entities that are not deducted pursuant to Article <del>48(1) CRR</del> <u>45A(7) of the Own Funds (CRR) Part of the PRA Rulebook</u>, but subject to a risk weight of 250% in accordance with Article <del>48(4) CRR</del> <u>45A(6)(c) of the Own Funds (CRR) Part of the PRA Rulebook</u>.</p> <p>The amount reported shall be the amount of significant investments before the application of the risk weight.</p>
0510	<p><b><u>16 Holdings of AT1 capital of financial sector entities where the institution has a significant investment, net of short positions</u></b></p> <p>Articles <del>58 and 59 CRR</del> <u>44, 45 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0520	<p><b><u>16.1 Direct holdings of AT1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Articles <del>58 and 59 CRR</del> <u>44, 45 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p>
0530	<p><b><u>16.1.1 Gross direct holdings of AT1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Articles <del>58 CRR</del> <u>44 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Direct holdings of AT1 capital of financial sector entities where the institution has a significant investment, excluding:</p> <ul style="list-style-type: none"> <li>a) Underwriting positions held for 5 working days or fewer <del>(point (d) of Article 56 CRR)</del>; and</li> <li>b) Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 56 CRR.</li> </ul>
0540	<p><b><u>16.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above</u></b></p> <p>Article <del>59 CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u></p> <p>Point (a) of Article <del>59 CRR</del> <u>45 of the Own Funds (CRR) Part of the PRA Rulebook</u> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0550	<p><b><u>16.2 Indirect holdings of AT1 capital of financial sector entities where the institution has a significant investment</u></b></p>

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	Point (114) of Article 4(1) <a href="#">CRR</a> and Articles <del>58 and 59 CRR</del> <a href="#">44 and 45 of the Own Funds (CRR) Part of the PRA Rulebook</a>
0560	<p><b><u>16.2.1 Gross indirect holdings of AT1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (114) of Article 4(1) <a href="#">CRR</a> and Articles <del>58 and 59 CRR</del> <a href="#">44 of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>The amount to be reported shall be the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It shall be obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices.</p> <p>Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 56 CRR shall not be included.</p>
0570	<p><b><u>16.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above</u></b></p> <p>Point (114) of Article 4(1) <a href="#">CRR</a> and Article <del>59 CRR</del> <a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>Point (a) of Article <del>59 CRR</del> <a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0571	<p><b><u>16.3 Synthetic holdings of AT1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Articles <del>58 and 59 CRR</del> <a href="#">44 and 45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0572	<p><b><u>16.3.1 Gross synthetic holdings of AT1 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Articles <del>58 and 59 CRR</del> <a href="#">44 of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0573	<p><b><u>16.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Article <del>59 CRR</del> <a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>Point (a) of Article <del>59 CRR</del> <a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a> allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>

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0580	<p><b><u>17 Holdings of T2 capital of financial sector entities where the institution has a significant investment, net of short positions</u></b></p> <p>Articles <del>68 and 69 CRR</del> 44, 45 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</p>
0590	<p><b><u>17.1 Direct holdings of T2 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Articles <del>68 and 69 CRR</del> 44, 45 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</p>
0600	<p><b><u>17.1.1 Gross direct holdings of T2 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Articles <del>68 CRR</del> 44 and 45A(2) of the Own Funds (CRR) Part of the PRA Rulebook</p> <p>Direct holdings of T2 capital of financial sector entities where the institution has a significant investment, excluding:</p> <ul style="list-style-type: none"> <li>a) Underwriting positions held for 5 working days or fewer (<del>point (d) of Article 66 CRR</del>); and</li> <li>b) Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 66 CRR</li> </ul>
0610	<p><b><u>17.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above</u></b></p> <p>Article <del>69 CRR</del> 45 of the Own Funds (CRR) Part of the PRA Rulebook</p> <p>Point (a) of Article <del>69 CRR</del> 45 of the Own Funds (CRR) Part of the PRA Rulebook allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0620	<p><b><u>17.2 Indirect holdings of T2 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (114) of Article 4(1) CRR and Articles <del>68 and 69 CRR</del> 44 and 45 of the Own Funds (CRR) Part of the PRA Rulebook</p>
0630	<p><b><u>17.2.1 Gross indirect holdings of T2 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (114) of Article 4(1) CRR and Articles <del>68 and 69 CRR</del> 44 of the Own Funds (CRR) Part of the PRA Rulebook</p> <p>The amount to be reported shall be the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It shall be obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices.</p>

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	Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 66 CRR shall not be included
0640	<p><b><u>17.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above</u></b></p> <p>Point (114) of Article 4(1) <a href="#">CRR</a> and Article <del>69-CRR</del> <a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>Point (a) of Article <del>69-CRR</del> <a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a> allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0641	<p><b><u>17.3 Synthetic holdings of T2 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Articles <del>68 and 69-CRR</del> <a href="#">44 and 45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0642	<p><b><u>17.3.1 Gross synthetic holdings of T2 capital of financial sector entities where the institution has a significant investment</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Articles <del>68 and 69-CRR</del> <a href="#">44 of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0643	<p><b><u>17.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above</u></b></p> <p>Point (126) of Article 4(1) <a href="#">CRR</a> and Article <del>69-CRR</del> <a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a></p> <p>Point (a) of Article <del>69-CRR</del> <a href="#">45 of the Own Funds (CRR) Part of the PRA Rulebook</a> allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.</p>
0650	<p><b><u>18 Risk weighted exposures of CET1 holdings in financial sector entities which are not deducted from the institution's CET1 capital</u></b></p> <p>Articles <del>46(4), 48(4) and 49(4)-CRR</del> <a href="#">45A of the Own Funds (CRR) Part of the PRA Rulebook</a></p>
0660	<p><b><u><del>19 Risk weighted exposures of AT1 holdings in financial sector entities which are not deducted from the institution's AT1 capital</del></u></b></p> <p><del>Article 60(4)-CRR</del></p>
0661	<p><b><u>18.1 Risk weighted exposures of AT1 holdings in financial sector entities which are not deducted from the institutions CET1 capital</u></b></p> <p><a href="#">Article 45A of the Own Funds (CRR) Part of the PRA Rulebook</a></p>

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0670	<p><b><u>20 Risk-weighted exposures of T2 holdings in financial sector entities which are not deducted from the institution's T2 capital</u></b></p> <p>Article 70(4) CRR</p>
0671	<p><b><u>18.2 Risk weighted exposures of T2 holdings in financial sector entities which are not deducted from the institutions CET1 capital</u></b></p> <p>Article 45A of the Own Funds (CRR) Part of the PRA Rulebook</p>
...	
0740— 0810	<p><b><u>27 Combined buffer requirement</u></b></p> <p>...</p> <p><b><u>Other Systemically Important Institution buffer</u></b></p> <p>[all instructions deleted]</p>
0811	<p><b><u>Single Capital Buffer for SDDTs</u></b></p> <p>The amount reported shall be the amount of the Single Capital Buffer which the PRA has advised the SDDT or SDDT consolidation entity that it is expected to hold, as at the reporting date.</p>
...	
0850	<p><b><u>31 Non-domestic original exposures</u></b></p> <p>Information necessary to calculate the threshold for reporting of the CR GB <u>1</u> template in accordance with Article <del>5(5)(9)(4) of the Reporting (CRR) Part of the PRA Rulebook of this Implementing Regulation</del>. The calculation of the threshold shall be done at the basis of the original exposure pre-conversion factor.</p> <p>Exposures shall be deemed to be domestic where they are exposures to counterparties located in the <u>United Kingdom</u> <del>Member State where the institution is located</del>.</p>
0860	<p><b><u>32 Total original exposures</u></b></p> <p>Information necessary to calculate the threshold for reporting of the CR GB <u>1</u> template in accordance with Article <del>5(5)(9)(4) of the Reporting (CRR) Part of the PRA Rulebook of this Implementing Regulation</del>. The calculation of the threshold shall be done at the basis of the original exposure pre-conversion factor.</p> <p>Exposures shall be deemed to be domestic where they are exposures to counterparties located in the <u>United Kingdom</u> <del>Member State where the institution is located</del>.</p>

...



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## 2. GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS)

### 2.1 General remarks

27. Templates C 06.01S and C 06.02S shall be reported if own funds requirements are calculated on a consolidated basis. Template C 06.02S consists of four parts in order to gather different information on all individual entities (including the reporting institution) included in the scope of consolidation.

...

29A. For items considered as part of the calculation in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook, the amounts risk weighted under Article 45A shall be reported as part of the total risk exposure amounts in these templates. Amounts deducted under the calculation in Article 45A shall be taken into account in the calculation of own funds in these templates.

29B. An SDDT consolidation entity reporting information on the contribution of entities to solvency of the group shall not include risk-weighted exposures arising from the following items in this template:

- (a) contracts listed in Annex II of CRR that are not securitisation exposures; and
- (b) credit derivatives where doing so would require the exposure value to be calculated in accordance with one of the methods set out in Sections 3.4 and 5 of the Counterparty Credit Risk (CRR) Part

unless those risk-weighted exposures are in respect of trade exposures a member of its consolidation group has to a central counterparty of which that member of its consolidation group is a clearing member. An SDDT consolidation entity reporting information on an SDDT subject to own funds requirements in template C06.02S shall not include risk-weighted exposures for the items mentions in (a) or (b) above unless those risk-weighted exposures are in respect of trade exposures that SDDT has to a central counterparty of which that SDDT is a clearing member.

### 2.2 Detailed group solvency information

30. The second part of template C 06.02S (detailed solvency information in columns 0070 to 0210 is designed to gather information on credit and other regulated financial institutions which are effectively subject to particular solvency requirements on individual basis. It provides, for each of those entities within the scope of the reporting, the own funds requirements for each risk category and the own funds for solvency purposes.

...

32. The objective of the third part of template C 06.02S and template C 06.01S (information on the contributions of all entities within CRR scope of consolidation to group solvency), including those that are not subject to particular solvency requirements on an individual basis, in columns 0250 to 0400, is to identify which entities within the group generate the risks and raise own funds from the market, based on data that are readily available or can easily be reprocessed, without having to reconstruct the capital ratio on a solo or sub-



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consolidated basis. At the entity level, both risk and own fund figures are contributions to the group figures and not elements of a solvency ratio on a solo basis and as such must not be compared to each other

...

## 2.4 C 06.01 S – GROUP SOLVENCY: INFORMATION ON AFFILIATES OF SDDTS – Total (GS SDDT TOTAL)

Column	Legal references and instructions
0250 – 0400	<b>ENTITIES WITHIN SCOPE OF CONSOLIDATION</b> See instructions for C 06.02 <u>S</u>
<u>0405</u>	<b><u>SINGLE CAPITAL BUFFER FOR SDDTS</u></b> <u>See instructions for C 06.02S</u>
<u>0410 – 0480</u>	<b><u>CAPITAL BUFFERS</u></b> <u>See instructions for C 06.02</u>

Row	Legal references and instructions
0010	<b>TOTAL</b> The Total shall represent the sum of the values reported in all rows of template C 06.02 <u>S</u> .

## 2.5 C 06.02 S – GROUP SOLVENCY: INFORMATION ON AFFILIATES OF SDDTS (GS SDDT)

Column	Legal references and instructions
...	
<u>0270</u>	<b><u>POSITION, FX AND COMMODITY RISKS</u></b>  <u>Risk exposure amounts for market risks are to be computed at each entity level in accordance with the CRR. Entities shall report the contribution to the total risk exposure amounts for position, FX and commodity risk of the group. The sum of amounts reported here shall correspond to the amount reported in row 0520 “TOTAL RISK EXPOSURE AMOUNTS FOR POSITION, FOREIGN EXCHANGE AND COMMODITY RISKS” of the consolidated report.</u>
0280	<b>OPERATIONAL RISK</b> <u>In case of AMA, the reported risk exposure amounts for operational risk shall include the effect of diversification.</u>  Fixed overheads shall be included in this column.
...	
<u>0405</u>	<b><u>SINGLE CAPITAL BUFFER FOR SDDTS</u></b>  <u>The structure of the reporting of the single capital buffer for the GS template shall follow the general structure of the template CA4 SDDT, using the same</u>

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	<u>reporting concepts. When reporting the single capital buffer for the GS SDDT template, the relevant amounts shall be reported in accordance with the provisions applicable to determine the single capital buffer for the consolidated situation of a group. Therefore, the reported amounts of single capital buffer shall represent the contributions of each entity to the group single capital buffer.</u>
0410— 0480	<p><u><b>CAPITAL BUFFERS</b></u></p> <p>...</p> <p><u><b>OTHER SYSTEMICALLY IMPORTANT INSTITUTION BUFFER</b></u></p> <p>[all instructions deleted]</p>

## 3. Credit Risk Templates

### 3.1 General remarks

~~39. There are different sets of templates for the Standardised approach and the IRB approach for credit risk. Additionally, separate templates for the geographical breakdown of positions subject to credit risk shall be reported if the relevant threshold set out in Article 5(5) of this Implementing Regulation is exceeded. [This paragraph left blank].~~

...

43. The substitution effect in the COREP reporting framework shall reflect the risk weighting treatment effectively applicable to the covered part of the exposure. As such, the covered part of the exposure shall be risk weighted in accordance with the Standardised approach and shall be reported in the OF CR SA SDDT template.

#### 3.1.2. Reporting of counterparty credit risk

44. Exposures stemming from Counterparty Credit Risk positions ~~shall be~~ which are to be reported in templates OF CR SA SDDT ~~or CR-IRB shall be done so~~ independent from whether they are Banking Book items or Trading Book items.

3.2 OF 07.00S - CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: STANDARDISED APPROACH TO CAPITAL REQUIREMENTS FOR SDDTS (OF CR SA SDDT)

#### 3.2.1 General remarks

45. The OF CR SA SDDT template~~s~~ provides the necessary information on the calculation of own funds requirements for credit risk in accordance with the Standardised Approach. In particular, ~~they~~ it provides~~s~~ detailed information on:

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- a) the distribution of the exposure values according to the different, exposure types, risk weights and exposure classes; and
- b) the amount and type of credit risk mitigation techniques used.

## 3.2.2. Scope of the OF CR SA **SDDT** template (OF 07.00S)

...

48. However the following positions are not within the scope of OF CR SA **SDDT**:

- (a) exposures assigned to the exposure class 'items representing securitisation positions' as referred to in Article 112(1)(m) of the Credit Risk: Standardised Approach (CRR) Part, which shall be reported in the CR SEC **SDDT** templates; and
- (b) exposures deducted from own funds. For items to be reported in this template which are also considered as part of the calculation in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook, only the amounts risk weighted under Article 45A shall be reported in this template. Amounts deducted under the calculation in Article 45A shall be reported in template CA1 SDDT.

49. The scope of the OF CR SA **SDDT** template shall cover the following own funds requirements:

- (a) credit risk in accordance with Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II or Part Three CRR in the banking book, including counterparty credit risk in accordance with the Credit Risk Mitigation (CRR) Part of the PRA Rulebook and Counterparty Credit Risk (CRR) Part of the PRA Rulebook and Chapter 6 of Title II of Part Three CRR in the banking book (see also para 49A below);
- (b) counterparty credit risk in accordance with the Credit Risk Mitigation (CRR) Part and Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR in the trading book for exposures subject to the Standardised Approach in accordance with Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II or Part Three CRR (see also para 49A below); and
- (c) settlement risk arising from free deliveries which is required to be risk weighted in accordance with ~~Article 379 CRR~~ Article 45A of the Own Funds (CRR) Part of the PRA Rulebook in respect of all the business activities.

49A. An SDDT shall not include risk-weighted exposures in relation to the following items in this template:

- (a) contracts listed in Annex II of CRR; and
- (b) credit derivatives where doing so would require the exposure value to be calculated in accordance with one of the methods set out in Sections 3,4 and 5 of the Counterparty Credit Risk (CRR) Part

unless those risk-weighted exposures are in respect of trade exposures with a central counterparty of which it is a clearing member. An SDDT consolidation entity shall not include risk-weighted exposures in relation to items mentioned in (a) and (b) above when reporting

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on a consolidated basis unless those risk-weighted exposures are in respect of trade exposures a member of its consolidation group has to a central counterparty of which that member of its consolidation group is a clearing member.

49B. As set out in Article 111(2) of the Credit Risk: Standardised Approach (CRR) Part of the PRA Rulebook, SDDTs and SDDT consolidation entities must determine the exposure value of securities financing transactions and long settlement transactions in accordance with Chapter 3 of the Credit Risk Mitigation (CRR) Part of the PRA Rulebook.

50. The template shall include all exposures for which own funds requirements are calculated in accordance with Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook, Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II and Part Three CRR, including where institutions apply Credit Risk Mitigation (CRR) Part, and Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR.

51. In addition, OF CR SA includes memorandum items in rows 0300, 0320, 0371, 0372, ~~0373, 0374~~ and 0380 to collect further information about: exposures in default; equity exposures within the 'subordinated debt, equity and other own funds instruments' exposure class, and; exposures subject to the currency mismatch multiplier.

...

53. The reporting of the memorandum items in rows 0300 and 0320 shall affect neither the calculation of the risk-weighted exposure amounts of the exposure classes referred to in Article 112(1)(a, b, c, f, g, h) of the Credit Risk: Standardised Approach (CRR) Part nor the exposure classes referred to in Article 112(1)(i,j) of the Credit Risk: Standardised Approach (CRR) Part reported in template OF CR SA SDDT.

54. The memorandum items in rows 0300 and 0320 provide additional information about the obligor structure of the exposure classes 'in default'. Exposures shall be reported in these rows where the obligors would have been reported in the exposure classes 'Central governments or central banks', 'Regional governments or local authorities', 'Public sector entities', 'Institutions', 'Corporates', 'Retail' and 'Real estate' within OF CR SA SDDT, if those exposures were not assigned to the exposure classes 'in default'. The figures reported, however, are the same as used to calculate the risk-weighted exposure amounts in the exposure class 'exposures in in default'.

55. For example, if an exposure, the risk-weighted exposure amounts of which are calculated in accordance with Article 127 of the Credit Risk: Standardised Approach (CRR) Part and the specific credit risk adjustments are less than 20% of the outstanding amount of the item or facility, then that information shall be reported in OF CR SA SDDT, row 0320 in the total and in the exposure class 'in default'. If this exposure, before it defaulted, was an exposure to an institution, then that information shall also be reported in row 0320 of exposure class 'institutions'.

55A. Firms shall only report the memorandum items in rows 0371-0374~~2~~ for the following exposure class:

(a) subordinated debt, equity and other own funds instruments (Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part).

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55B. Firms shall only report the memorandum items in rows 0371 and 0372 for exposures that are subject to the Rules 4.1 to 4.3 of the Credit Risk: General Provisions (CRR) Part. The reporting of these memorandum items in rows 0371 and 0372 shall not affect the calculation of the risk-weighted exposure amount of the exposure class referred to in Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part reported in template OF CR SA SDDT.

~~55C. Firms shall only report the memorandum items in rows 0373 and 0374 for exposures that are subject to Rules 4.4 to 4.8 of the Credit Risk: General Provisions (CRR) Part. The reporting of these memorandum items in rows 0373 and 0374 shall not affect the calculation of the risk-weighted exposure amount of the exposure class referred to in Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part reported in template OF CR SA.~~

55D. The memorandum items in rows 0371-0374<sup>2</sup> provide additional information on the transitional provisions for the treatment of equity exposures as stated in Rules 4.1 to 4.10 of the Credit Risk: General Provisions (CRR) Part.

55E. Firms shall only report the memorandum item in row 0380 for exposures that are subject to the currency mismatch multiplier as set out in Article 123B of the Credit Risk: Standardised Approach (CRR) Part. Firms shall only report the memorandum item in row 0380 for the exposure classes stated in Article 112(1)(h) and Article 112 (i) of the Credit Risk: Standardised Approach (CRR) Part. The reporting of the memorandum item in row 0375 shall not affect the calculation of the risk-weighted exposure amount of the exposure classes referred to in Article 112(1)(h) and Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part reported in template OF CR SA SDDT.

...

Column	Legal references and instructions
0010	ORIGINAL EXPOSURE PRE-CONVERSION FACTORS  ...  1. For Derivative instruments, <del>securities financing transactions and long settlement transactions</del> subject to counterparty credit risk the original exposure shall correspond to the Exposure Value for Counterparty Credit Risk (see instructions to column 0210).  ...
...	
0200	<b><u>Exposure value</u></b>  ...  <del>Exposures values for CCR business shall be the same as reported in column 0210.</del>
0210	<b><u>Of which: Arising from Counterparty Credit Risk</u></b>  <del>Exposure value for CCR business calculated in accordance with the methods laid down in the Credit Risk Mitigation (CRR) and Counterparty Credit Risk</del>

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	<p><del>(CRR) Parts and Chapter 6 of title II of Part Three CRR, which is the relevant amount for the calculation of risk weighted exposure amounts, i.e. having applied CRM techniques as applicable in accordance with those Parts and that chapter of the CRR and considering the deduction of the incurred CVA loss as referred to in Article 273(6) of the Counterparty Credit Risk (CRR) Part.</del></p> <p><del>The exposure value for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 CRR.</del></p> <p><del>For cases in which more than one CCR approach is used for a single counterparty, the incurred CVA loss, which is deducted at counterparty level, shall be assigned to the exposure value of the different netting sets in rows 0090–0130 reflecting the proportion of the exposure value post CRM of the respective netting sets to the total exposure value post CRM of the counterparty. For this purpose, the exposure value post CRM as per the instructions to column 0160 of template C 34.02 shall be used.</del></p>
0211	<p><b><u>Of which: Arising from Counterparty Credit Risk excluding exposures cleared through a CCP</u></b></p> <p><del>Exposures reported in column 0210 excluding those arising from contracts and transactions listed in Article 301(1) of the Counterparty Credit Risk (CRR) Part as long as they are outstanding with a central counterparty (CCP), including CCP related transactions defined in rule 1.3 of that Part.</del></p>
...	

Row	Legal references and instructions
...	
0050	<p><b><u>of which: Exposures subject to the standardised approach subject to a permanent partial use permission</u></b></p> <p><del>Exposures to which the Standardised approach has been applied in accordance with Article 150 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.</del></p>
0060	<p><b><u>of which: Exposures subject to the Standardised Approach due to a roll-out plan</u></b></p> <p><del>Exposures to which the Standardised approach has been applied in accordance with Article 148(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.</del></p>
0070-0130 <u>0085</u>	<p><b><u>Breakdown of total exposures by exposure types</u></b></p> <p>Reporting institution's "banking book" positions shall be broken-down, following the criteria provided below, into on-balance sheet exposures subject to credit risk, off-balance sheet exposures subject to credit risk and, <u>if relevant</u>, exposures subject to counterparty credit risk.</p> <p><u>If relevant</u>, eExposures to counterparty credit risk arising from the trading book business of the institution as referred to in Article 92(3)(f) of the Required Level of Own Funds (CRR) Part, Article 299(2) CRR and Article 299A of the</p>

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	Counterparty Credit Risk (CRR) Part shall be assigned to <u>the 'Other' row, row 0085 exposures subject to counterparty credit risk</u> . Institutions that apply Article 94(1) of the Trading Book (CRR) Part shall also break down their "trading book" positions referred to in Article 92(3)(b) of the Required Level of Own Funds (CRR) Part following the criteria provided below, into on-balance sheet exposures subject to credit risk, off-balance sheet exposures subject to credit risk and <u>'Other' exposures subject to counterparty credit risk</u> .
0070	<p><b><u>On balance sheet exposures subject to credit risk</u></b></p> <p>Assets referred to in Article 24 CRR not included in any other category.</p> <p><u>If relevant, e</u>Exposures that are subject to counterparty credit risk shall be reported in <u>row 0085 rows 0090-0130</u>, and therefore shall not be reported in this row.</p> <p>Free deliveries as referred to in Article 379(1) CRR (if not deducted <u>under Article 36(1)(k)(iii) and Article 45A of the Own Funds (CRR) Part of the PRA Rulebook</u>) do not constitute an on-balance sheet item, but nevertheless shall be reported in this row.</p>
0080	<p><b><u>Off-balance sheet exposures subject to credit risk</u></b></p> <p>Off-balance sheet positions comprise the commitments and other issued off-balance sheet items listed in Table A1 of Article 111 of the Credit Risk: Standardised Approach (CRR) Part.</p> <p><u>If relevant, e</u>Exposures that are subject to counterparty credit risk shall be reported in <u>row 0085 rows 0090-0130</u> and therefore shall not be reported in this row.</p>
<u>0085</u>	<p><b><u>Other</u></b></p> <p><u>All other balances to be reported per the instructions above for '0070-0085 Breakdown of total exposures by exposure types' that have not been reported in rows 0070 or 0080.</u></p>
<u>0090-0130</u>	<p><b><u>Exposures / Transactions subject to counterparty credit risk</u></b></p> <p><u>Transactions subject to counterparty credit risk, i.e. derivative instruments, securities financing transactions and long settlement transactions.</u></p>
<u>0090</u>	<p><b><u>Securities Financing Transactions netting sets</u></b></p> <p><u>Netting sets containing only SFTs, as defined in Article 4(1)(139) CRR.</u></p> <p><u>SFTs that are included in a contractual cross-product netting set and therefore reported in row 0130 shall not be reported in this row.</u></p>
<u>0100</u>	<p><b><u>Of which: centrally cleared through a QCCP</u></b></p> <p><u>Contracts and transactions listed in Article 301(1) of the Counterparty Credit Risk (CRR) Part as long as they are outstanding with a qualifying central counterparty (QCCP) as defined in Article 4(1)(88) CRR, including QCCP-</u></p>



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	<del>related transactions, for which the risk-weighted exposure amounts are calculated in accordance with Section 9 of Chapter 3 of the Counterparty Credit Risk (CRR) Part. QCCP-related transaction has the same meaning as CCP-related transaction in Rule 1.3 of the Counterparty Credit Risk (CRR) Part, when the CCP is a QCCP.</del>
0110	<p><b><u>Derivatives and Long Settlement Transactions netting sets</u></b></p> <p><del>Netting sets containing only derivatives listed in Annex II CRR and long settlement transactions as defined in Article 272(2) CRR.</del></p> <p><del>Derivatives and long settlement transactions that are included in a contractual Cross Product Netting set and therefore reported in row 0130, shall not be reported in this row.</del></p>
0120	<p><b><u>Of which: centrally cleared through a QCCP</u></b></p> <p><del>See instructions to row 0100.</del></p>
0130	<p><b><u>From Contractual Cross Product netting sets</u></b></p> <p><del>Netting sets containing transactions of different product categories (Article 272(11) CRR), ie derivatives and SFTs, for which a contractual cross product netting agreement as defined in Article 272(25) CRR exists.</del></p>
...	
0270	<p><b>1 250%</b></p> <p><del>Article 132(2) of the Credit Risk: Standardised Approach (CRR) Part and Article 379 CRR Article 36(1)(k)(iii) and Article 45A of the Own Funds (CRR) Part of the PRA Rulebook.</del></p>
...	
0373	<p><b><u>IRB Transitional Approach (higher risk equity exposures)</u></b></p> <p><del>Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part. The treatment of equity exposures as stated in Rules 4.4 to 4.6 of the Credit Risk: General Provisions (CRR) Part.</del></p>
0374	<p><b><u>IRB Transitional Approach (other equity exposures)</u></b></p> <p><del>Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part. The treatment of equity exposures as stated in Rules 4.4 to 4.6 of the Credit Risk: General Provisions (CRR) Part.</del></p>
...	

## **3.3. Credit and counterparty credit risks and free deliveries: IRB approach to credit risk capital requirements**

**[All instructions and paragraphs deleted in section 3.3]**

...



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## 3.4. Credit and counterparty credit risks and free deliveries: information with geographical breakdown

85. All institutions shall submit information aggregated at a total level. Additionally institutions fulfilling the threshold set in ~~Article 5(5)~~ Article 9(4) of the Reporting (CRR) Part of the PRA Rulebook shall submit information broken down by country regarding the domestic country as well as any non-domestic country. The threshold shall be considered only in relation to the CR GB 1 ~~and CR GB 2~~ templates. Exposures to supranational organisations shall be assigned to the geographical area 'other countries'.

85A. For items to be reported in these templates which are also considered under the calculation in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook, only the amounts risk weighted under Article 45A shall be reported in these templates. Amounts deducted under the calculation in Article 45A shall be reported in template CA1 SDDT.

85B. An SDDT shall not include risk-weighted exposures in relation to the following items in this template:

- (a) contracts listed in Annex II of CRR that are not securitisation exposures; and
- (b) credit derivatives where doing so would require the exposure value to be calculated in accordance with one of the methods set out in Sections 3,4 and 5 of the Counterparty Credit Risk (CRR) Part

unless those risk-weighted exposures are in respect of trade exposures with a central counterparty of which it is a clearing member. An SDDT consolidation entity shall not include risk-weighted exposures related to the items mentioned in (a) and (b) above when reporting on a consolidated basis unless those exposures are in respect of trade exposures a member of its consolidation group has to a central counterparty of which that member of its consolidation group is a clearing member.

....

3.4.1 OF 09.01 – Geographical breakdown of exposures by residence of the obligor: SA exposures (OF CR GB 1)

### 3.4.1.1 Instructions concerning specific positions

Column	Legal references and instructions
0010	<b><u>ORIGINAL EXPOSURE PRE-CONVERSION FACTORS</u></b>  Same definition as for column 0010 of OF CR SA <u>SDDT</u> template
...	
0075	<b><u>Exposure value</u></b>  Same definition as for column 0200 OF CR SA <u>SDDT</u> template (OF 07.00 <u>S</u> )
0090	<b><u>Risk-weighted exposure amount</u></b>  Same definition as for column 0220 of OF CR SA <u>SDDT</u> template (OF 07.00 <u>S</u> ).

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Rows	Legal references and instructions
...	
0075	<p><b><u>of which: SME</u></b></p> <p>Same definition as for row 0020 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
0071	<p><b><u>of which: specialised lending – object finance exposures</u></b></p> <p>Same definition as for row 0021 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
0072	<p><b><u>of which: specialised lending – commodities finance exposures</u></b></p> <p>Same definition as for row 0022 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
0073	<p><b><u>of which: specialised lending – project finance exposures</u></b></p> <p>Same definition as for row 0023 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
...	
0085	<p><b><u>of which: SME</u></b></p> <p>Same definition as for row 0020 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
...	
0095	<p><b><u>of which: SME</u></b></p> <p>Same definition as for row 0020 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
0091	<p><b><u>of which: Regulatory residential real estate</u></b></p> <p>Same definition as for row 0330 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
0092	<p><b><u>of which: Regulatory commercial real estate</u></b></p> <p>Same definition as for row 0340 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
0093	<p><b><u>of which: Other real estate</u></b></p> <p>Same definition as for row 0350 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
0094	<p><b><u>of which: Land acquisition, development and construction</u></b></p> <p>Same definition as for row 0360 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
...	
0141	<p><b><u>Look-through approach</u></b></p> <p>Same definition as for row 0281 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>
0142	<p><b><u>Mandate-based approach</u></b></p> <p>Same definition as for row 0282 of OF CR SA <a href="#">SDDT</a> template (OF 07.00S).</p>

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0143	<b><u>Fall-back approach</u></b>  Same definition as for row 0283 of OF CR SA <u>SDDT</u> template (OF 07.00 <u>S</u> ).
...	

## **3.4.2. OF 09.02 – Geographical breakdown of exposures by residence of the obligor: IRB exposures (CR GB 2)**

**[all instructions deleted]**

...

## **3.4.3 C 09.04S – BREAKDOWN OF RELEVANT CREDIT EXPOSURES OF SDDTS RELEVANT FOR THE CALCULATION OF THE COUNTERCYCLICAL BUFFER BY COUNTRY AND INSTITUTION SPECIFIC COUNTERCYCLICAL BUFFER RATE (CGB)**

### **3.4.3.1 General remarks**

88. ~~This template aims at receiving more information regarding the elements of the institution-specific countercyclical capital buffer. The information required refers to the own funds requirements determined in accordance with Title II and Title IV of Part Three CRR and the geographical location for credit exposures, securitisation exposures and trading book exposures relevant for the calculation of the institution-specific countercyclical capital buffer (CGB) in accordance with Article 140 CRD (relevant credit exposures). This template aims at receiving information regarding the geographical location of SDDTs' credit exposures and securitisation exposures.~~

89. Information in template C 09.04S shall be reported for the 'Total' of relevant credit exposures across all jurisdictions where those exposures are located ~~and individually for each of the jurisdictions in which relevant credit exposures are located. The total figures as well as the information of each jurisdiction shall be reported in a separate dimension, and separately for exposures located in the United Kingdom.~~

90. The threshold set in Article ~~5(5) of this Implementing Regulation~~9(4) of the Reporting (CRR) Part of the PRA Rulebook shall not apply for the reporting of this breakdown.

91. In order to determine the geographical location, the exposures shall be allocated on an immediate obligor basis as provided for in Commission Delegated Regulation (EU) No 1152/20147. Therefore, CRM techniques shall not change the allocation of an exposure to its geographical location for the purpose of reporting information set out in this template. SDDTs and SDDT consolidation entities may make use of the adjustment set out in Rule 2.6 of the SDDT Regime – General Application Part of the PRA Rulebook to reclassify relevant credit exposures to the UK when reporting this template, in which case they must indicate they have done so in row 0170.

### **3.4.3.2 Instructions concerning specific positions**

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Column	Legal references and instructions
0010	<p><b><u>Amount</u></b></p> <p>The value of the relevant credit exposures <del>and their associated own funds requirements</del> determined in accordance with the instructions for the respective row.</p>
0020	<p><b><u>Percentage</u></b></p>
0030	<p><b><u>Qualitative Information</u></b></p> <p>This information shall only be reported for the <u>United Kingdom</u> <del>country of residence of the institution (the jurisdiction corresponding to its home Member State)</del> and/or the 'Total' of all countries.</p> <p>Institutions shall report either {y} or {n} in accordance with the instructions for the relevant row.</p>

Row	Legal references and instructions
<del>0010— 0020</del>	<p><b><u>Relevant credit exposures — Credit risk</u></b></p> <p><del>Relevant credit exposures as referred to in point (a) of Article 140(4) CRD.</del></p>
...	
<del>0020</del>	<p><b><u>Exposure value under the IRB approach</u></b></p> <p><del>Exposure value calculated in accordance with Article 166 CRR for relevant credit exposures as referred to in point (a) of Article 140(4) CRD.</del></p> <p><del>The exposure value of securitisation positions in the banking book shall be excluded from this row and reported in row 0055.</del></p>
<del>0030— 0040</del>	<p><b><u>Relevant credit exposures — Market risk</u></b></p> <p><del>Relevant credit exposures as referred to in point (b) of Article 140(4) CRD.</del></p>
0030	<p><b><u>Sum of long and short positions of trading book exposures for Standardised approach</u></b></p> <p><del>Sum of net long and net short positions in accordance with Article 327 CRR of relevant credit exposures as referred to in point (b) of Article 140(4) CRD subject to own funds requirements under Chapter 2 of Title IV of Part Three CRR:</del></p> <ul style="list-style-type: none"> <li><del>— exposures to debt instruments other than securitisation;</del></li> <li><del>— exposures to securitisation positions in the trading book;</del></li> <li><del>— exposures to correlation trading portfolios;</del></li> <li><del>— exposures to equity securities;</del></li> <li><del>— exposures to CIUs where capital requirements are calculated in accordance with Article 348 CRR</del></li> </ul>
0040	<p><b><u>Value of trading book exposures under internal models</u></b></p> <p><del>For relevant credit exposures as referred to in point (b) of Article 140(4) CRD subject to own funds requirements under Chapters 2 and 5 of Title IV of Part Three CRR, the sum of the following shall be reported:</del></p>

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	<p><del>– Fair value of non-derivative positions, that represent relevant credit exposures as referred to in point (b) of Article 140(4) CRD, determined in accordance with Article 104 CRR.</del></p> <p><del>– Notional value of derivatives, that represent relevant credit exposures as referred to in point (b) of Article 140(4) CRD.</del></p>
...	
<del>0070 – 0110</del>	<p><b><u>Own funds requirements and weights</u></b></p> <p><b>[all instructions deleted]</b></p>
<del>0120 – 0140</del>	<p><b><u>Countercyclical buffer rates</u></b></p> <p><b>[all instructions deleted]</b></p>
<del>0150 – 0160</del>	<b><u>Use of the 2% threshold</u></b>
0150	<p><b><u>Use of 2 % threshold for general credit exposure</u></b></p> <p>In accordance with point (b) of Article 2(5) of Commission Delegated Regulation (EU) No 1152/2014, foreign general credit risk exposures, the aggregate of which does not exceed 2% of the aggregate of the general credit, <del>trading book</del> and securitisation exposures of that institution, may be allocated to the <u>United Kingdom institutions' home member state</u>. The aggregate of the general credit, <del>trading book</del> and securitisation exposures shall be calculated by excluding the general credit exposures located in accordance with point (a) of Article 2(5) and Article 2(4) of Commission Delegated Regulation (EU) No 1152/2014.</p> <p>If the institution makes use of this derogation, it shall indicate 'y' in the template for the <u>United Kingdom jurisdiction corresponding to its home Member State</u> and for the 'Total' of all countries.</p> <p>If an institution does not make use of this derogation, it shall indicate 'n' in the respective cell.</p>
0160	<p><b><u>Use of 2% threshold for trading book exposure</u></b></p> <p><del>In accordance with Article 3(3) of Commission Delegated Regulation (EU) No 1152/2014, institutions may allocate trading book exposures to their home Member State where the total trading book exposures do not exceed 2% of their total general credit, trading book and securitisation exposures.</del></p> <p><del>If the institution makes use of this derogation, it shall indicate 'y' in the template for the jurisdiction corresponding to its home Member State and for the 'Total' of all countries.</del></p> <p><del>If an institution does not make use of this derogation, it shall indicate 'n' in the respective cell.</del></p>
0170	<p><b><u>Has made use of the adjustment in SDDT - General Application 2.6 of the PRA Rulebook</u></b></p> <p><u>Where an SDDT or SDDT consolidation entity has made use of the adjustment set out in Rule 2.6 of the SDDT Regime – General Application Part of the PRA</u></p>

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	<u>Rulebook to reclassify relevant credit exposures to the UK when reporting this template, in which case they must indicate by answering {y} in this row in the total countries submission.</u>
<u>0180</u>	<p><u><b>The % of relevant credit exposures located in the UK has been between 75% and 85% during the last quarter</b></u></p> <p><u>Where an SDDT or SDDT consolidation entity has had its relevant credit exposures located in the UK as a percentage of total relevant credit exposures between 75% - 85% in the last quarter, it should indicate that by answering {y} in this row in the total countries submission.</u></p>

...

## 3.7 C 13.01 S CREDIT RISK: SECURITISATION FOR SDDTS (CR SEC SDDT)

### 3.7.1 General remarks

...

108A. When reporting amounts in this template for a securitisation position which an SDDT or SDDT consolidation entity is required to take into account as part of the calculation under Article 45A of the Own Funds (CRR) Part of the PRA Rulebook, the amount of the securitisation position not deducted (and therefore risk weighted) is to be calculated as the amount of the securitisation position multiplied by the proportion in Article 45A(5)(b) of the Own Funds (CRR) Part of the PRA Rulebook. The amount of the securitisation position deducted is to be calculated as the amount of the securitisation position less the amount not deducted.

### 3.7.2 Instructions concerning specific positions

Column	Legal references and instructions
0030	<p><u><b>(-) TOTAL OUTFLOWS: UNFUNDED CREDIT PROTECTION ADJUSTED VALUES (G*)</b></u></p> <p>Following the general rule for “inflows” and “outflows”, the amounts reported under this column shall appear as “inflows” in the corresponding credit risk template (CR SA <u>SDDT</u> <del>or CR-IRB</del>) ...</p>
...	
0190	<p><u><b>(-) EXPOSURE VALUE DEDUCTED FROM OWN FUNDS</b></u></p> <p><u>In accordance with point (b) of Article 244(1), point (b) of Article 245(1) and Article 253(1) CRR, in case of a securitisation position to which a 1-250% risk weight applies, institutions may, as an alternative to including the position in their calculation of risk-weighted exposure amounts, deduct from own funds the exposure value of the position.</u></p> <p><u>Securitisation positions deducted under Articles 36(1)(k) and 45A of the Own Funds (CRR) Part of the PRA Rulebook.</u></p>
...	
0210	<u><b>SEC-IRBA</b></u>

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	<u>Point (a) of Article 254(1) CRR</u>
<del>0220– 0260</del>	<del><b><u>BREAKDOWN BY RW BANDS</u></b>  SEC-IRBA exposures broken down by risk-weight bands.</del>
<del>0270</del>	<del><b><u>OF WHICH: CALCULATED UNDER ARTICLE 255(4) (PURCHASED RECEIVABLES)</u></b>  Article 255(4) CRR  For the purpose of this column, retail exposures shall be treated as purchased retail receivables and non-retail exposures as purchased corporate receivables.</del>
...	
<del>0640</del>	<del><b><u>INTERNAL ASSESSMENT APPROACH</u></b>  Article 254(5) CRR on the 'Internal Assessment Approach' (IAA) for positions in ABCP programmes</del>
<del>0650– 0690</del>	<del><b><u>BREAKDOWN BY RW BANDS</u></b>  Internal Assessment Approach exposures broken down by risk-weight bands</del>
...	
<del>0840</del>	<del><b><u>IAA: AVERAGE RISK WEIGHT (%)</u></b>  The exposure-weighted average risk weights of the securitisation positions shall be reported in this column.</del>

## 3.8 Detailed information on securitisations (SEC DETAILS)

### 3.8.1. Scope of the SEC DETAILS template

111. These templates gather information on a transaction basis (versus the aggregate information reported in CR SEC SDDT, MKR SA SEC, MKR SA CTP, CA1 SDDT and CA2 SDDT templates) on all securitisations the reporting institution is involved in. The main features of each securitisation, such as the nature of the underlying pool and the own funds requirements shall be reported.

...

### 3.8.3 C 14.00 – Detailed information on securitisations (SEC DETAILS)

Column	Legal references and instructions
...	
<del>0171</del>	<del><b><u>% OF IRB IN APPROACH APPLIED</u></b>  This column gathers information on the approach(es) that at the reporting date the institution would apply to the securitised exposures.</del>



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	<p><del>Institutions shall report the percentage of the securitised exposures, measured by exposure value, to which the Internal Ratings Based Approach applies at the reporting date.</del></p> <p><del>This information shall be reported even where the reporting entity does not hold any positions in the securitisation. This column shall, however, not apply to securitisations of liabilities.</del></p>
...	
0201	<p><b><u>LGD (%)</u></b></p> <p><del>The exposure-weighted average loss-given default (LGD) shall only be reported by those institutions applying the SEC-IRBA (and, therefore, reporting 95% or more in column 0170). The LGD is to be calculated as indicated in Article 259(5) CRR.</del></p> <p><del>This column shall not be reported in case of a securitisation of liabilities or where the own funds requirements are based on the securitised exposures (in case of a securitisation of assets).</del></p>
0202	<p><b><u>EL (%)</u></b></p> <p><del>The exposure-weighted average expected loss (EL) of the securitised assets shall only be reported by those institutions applying the SEC-IRBA (and, therefore, reporting 95% or more in column 0171). In the case of SA securitised assets, the EL reported shall be the specific credit risk adjustments as referred to in Article 111 CRR. The EL shall be calculated as indicated in Section 3, Chapter 3 of Title II, Part Three CRR. This column shall not be reported in case of securitisation of liabilities or where the own funds requirements are based on the securitised exposures (in case of a securitisation of assets).</del></p>
0203	<p><b><u>UL (%)</u></b></p> <p><del>The exposure-weighted average unexpected loss (UL) of the securitised assets shall only be reported by those institutions applying the SEC-IRBA (and, therefore, reporting 95% or more in column 0170). The UL of assets equals the risk weighted exposure amount (RWEA) times 8%. RWEA shall be calculated as indicated in Section 2, Chapter 3 of Title II, Part Three CRR. This column shall not be reported in case of securitisation of liabilities or where the own funds requirements are based on the securitised exposures (in the case of a securitisation of assets).</del></p>
...	
0221	<p><b><u>OWN FUNDS REQUIREMENTS BEFORE SECURITISATION (%) KIRB</u></b></p> <p><del>This column shall only be reported by those institutions applying the SECIRBA (and, therefore, reporting 95% or more in column 171) and gathers information on <math>K_{IRB}</math>, as referred to in Article 255 CRR. <math>K_{IRB}</math> shall be expressed as a percentage (with two decimals).</del></p> <p><del>This column shall not be reported in case of a securitisation of liabilities. In case of a securitisation of assets, this information shall be reported even where the reporting entity does not hold any positions in the securitisation.</del></p>

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0222	<b><u>% OF RETAIL EXPOSURES IN IRB POOLS</u></b>  IRB pools as defined in Article 242(7) CRR, provided that the institution is able to calculate $K_{IRB}$ in accordance with Section 3 of Chapter 6 of Title II of Part Three CRR on a minimum of 95 % of the underlying exposure amount (Article 259(2) CRR)
...	

## 3.8.4. C 14.01 – Detailed information on securitisations (SEC DETAILS 2)

118. The template SEC DETAILS 2 shall be reported separately for the following approaches:

- 1) SEC-IRBA (other than for SDDTs or SDDT consolidation entities);
- 2) SEC-SA;
- 3) SEC-ERBA;
- 4) 1 250%.

118A. When reporting amounts in this template for a securitisation position which an SDDT or SDDT consolidation entity is required to take into account as part of the calculation under Article 45A of the Own Funds (CRR) Part of the PRA Rulebook, the amount of the securitisation position not deducted (and therefore risk weighted) is to be calculated as the amount of the securitisation position multiplied by the proportion in Article 45A(5)(b) of the Own Funds (CRR) Part of the PRA Rulebook. The amount of the securitisation position deducted is to be calculated as the amount of the securitisation position less the amount not deducted.

...

Column	Legal references and instructions
...	
0411	<b><u>EXPOSURE VALUE</u></b>  This information is closely related to column 0180 in the CR SEC <u>SDDT</u> template.
0420	<b><u>(-) EXPOSURE VALUE DEDUCTED FROM OWN FUNDS</u></b>  This information is closely related to column 0190 in the CR SEC <u>SDDT</u> template.  A negative figure shall be reported in this column.
0430	<b><u>TOTAL RISK WEIGHTED EXPOSURE AMOUNT BEFORE CAP</u></b>  ...  <u>In the case of securitisations in the trading book, the RWEA concerning the</u>

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	<del>specific risk shall be reported. See column 0570 of MKR SA SEC, or columns 0410 and 0420 (the relevant for the own funds requirement) of MKR SA CTP, respectively.</del>
...	
0440	<b>TOTAL RISK WEIGHTED EXPOSURE AMOUNT AFTER CAP</b>  ...  <del>In the case of securitisations in the trading book, the RWEA concerning the specific risk shall be reported. See column 0600 of MKR SA SEC, or column 0450 of MKR SA CTP, respectively.</del>
...	
0460-0470	<b>NET POSITIONS - LONG/SHORT</b>  <del>See columns 0050 / 0060 of MKR SA SEC or MKR SA CTP, respectively. SDDTs and SDDT consolidation entities need not report this item.</del>

**[All the text in this section replaces the current text in section 3.9]**

## 3.9 Derivatives, securities financing and long settlement transactions of SDDTs

### 3.9.1 Scope of the derivatives, securities financing and long settlement transactions templates for SDDTs

119. These templates cover information related to derivatives (contracts listed in Annex II to CRR, and credit derivatives), securities financing transactions (defined in point (139) of Article 4(1) of CRR) and long settlement transactions (defined in Article 272(2) of CRR) of SDDTs and SDDT consolidation entities.

120. These templates do not include calculations for counterparty credit risk or CVA risk.

121. Information on transactions and balances with central counterparties should be included in the templates unless otherwise stated. However, default fund contributions calculated in accordance with Articles 307 to 310 of the Counterparty Credit Risk (CRR) Part of the PRA Rulebook shall not be reported in these templates. Generally, the risk weighted exposure amounts of default fund contributions are directly reported in template OF 02.00S row 0460.

### 3.9.2 C34.XXS – Information on derivatives, securities financing and long settlement transactions of SDDTs (CCR X SDDT)

#### 3.9.2.1 General remarks

122. [This paragraph left blank]

123. When completing market values in this template, SDDTs must calculate these on the basis of data as of the last day of the reporting period, and in accordance with the following approach: positions shall be valued at their market values on that given date; where the

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market value of a position is not available on a given date, institutions shall take a fair value for the position on that date; where the market value and fair value of a position are not available on a given date, institutions shall take the most recent of the market value or fair value for that position.

## 3.9.2.2. Instructions concerning specific positions

Column	Legal references and instructions
<u>0010</u>	<b><u>NOTIONAL AMOUNTS</u></b>  <u>Sum of the notional amounts for the relevant instruments before any netting and without any adjustments.</u>
<u>0020</u>	<b><u>LONG POSITIONS</u></b>  <u>The sum of the market values of long derivative positions.</u>
<u>0030</u>	<b><u>SHORT POSITIONS</u></b>  <u>The sum of the market values of short derivative positions.</u>
<u>0040</u>	<b><u>CURRENT MARKET VALUE (CMV), POSITIVE</u></b>  <u>Sum of the current market values (CMV) of all the netting sets with positive CMV as defined in the Counterparty Credit Risk (CRR) Part of the PRA Rulebook.</u>
<u>0050</u>	<b><u>CURRENT MARKET VALUE (CMV), NEGATIVE</u></b>  <u>Sum of the absolute current market values (CMV) of all the netting sets with negative CMV as defined in the Counterparty Credit Risk (CRR) Part of the PRA Rulebook.</u>
<u>0060</u>	<b><u>AMOUNT</u></b>  <u>For rows 0010-0120: The amount reported in column 0040 less the amount reported in column 0050. For any row in which the amount in column 0050 is greater than the amount reported in column 0040, the amount reported in this column will be negative.</u>  <u>For row 0140: The amount specified in the instructions for row 0140.</u>  <u>For row 0150: The proportion calculated as specified in the instructions for row 0150, expressed as a percentage.</u>  <u>For rows 0130, and 0160-0200: The amount reported in column 0020 less the amount reported in column 0030. For any row in which the amount in column 0030 is greater than the amount reported in column 0020, the amount reported in this column will be negative.</u>

Row	Legal references and instructions
<u>0010</u>	<b><u>Total derivative, securities financing and long settlement transactions</u></b>

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	<u>Amounts are to be reported for all derivative transactions (contracts listed in Annex II to CRR, and credit derivatives), securities financing transactions (defined in point (139) of Article 4(1) of CRR) and long settlement transactions (defined in Article 272(2) of CRR).</u>
<u>0020 – 0100</u>	<p><b><u>Breakdown of derivatives, securities financing and long settlement transactions</u></b></p> <p><u>These rows provide breakdowns of row 0010.</u></p>
<u>0020, 0050, 0080</u>	<p><b><u>of which: derivative transactions</u></b>  <b><u>of which: securities financing transactions</u></b>  <b><u>of which: long settlement transactions</u></b></p> <p><u>These rows provide a breakdown of the amount in row 0010 by type of transaction, ie derivative, securities financing and long settlement transactions. The total of these rows should add up to the amount in row 0010.</u></p>
<u>0030 – 0040</u>	<p><b><u>of which: cleared through a QCCP</u></b>  <b><u>of which: cleared through a non-QCCP</u></b></p> <p><u>These rows provide a breakdown of the amount in row 0020, with separate amounts for those derivative transactions which are cleared through a qualifying CCP (QCCP) and those which are cleared through a CCP which is not a qualifying CCP.</u></p> <p><u>QCCP is defined in point (88) of Article 4(1) of CRR.</u></p>
<u>0060 – 0070</u>	<p><b><u>of which: cleared through a QCCP</u></b>  <b><u>of which: cleared through a non-QCCP</u></b></p> <p><u>These rows provide a breakdown of the amount in row 0050, with separate amounts for those securities financing transactions which are cleared through a qualifying CCP (QCCP) and those which are cleared through a CCP which is not a qualifying CCP.</u></p> <p><u>QCCP is defined in point (88) of Article 4(1) of CRR.</u></p>
<u>0090 – 0100</u>	<p><b><u>of which: cleared through a QCCP</u></b>  <b><u>of which: cleared through a non-QCCP</u></b></p> <p><u>These rows provide a breakdown of the amount in row 0080, with separate amounts for those long settlement transactions which are cleared through a qualifying CCP (QCCP) and those which are cleared through a CCP which is not a qualifying CCP.</u></p> <p><u>QCCP is defined in point (88) of Article 4(1) of CRR.</u></p>
<u>0110</u>	<p><b><u>Derivative transactions not cleared through a CCP</u></b></p> <p><u>This should be the amount reported in row 0020 less amounts in row 0030 and 0040.</u></p>

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<u>0120</u>	<p><b><u>of which: not collateralised</u></b></p> <p><u>This should be the amount reported in row 0110 not covered by a collateral agreement.</u></p>
<u>0130</u>	<p><b><u>Size of the derivative business</u></b></p> <p><u>The total market value of the on- and off-balance sheet derivative positions.</u></p>
<u>0140</u>	<p><b><u>Total assets</u></b></p> <p><u>The total assets in accordance with the applicable accounting standards. For consolidated reporting the institution shall report the total assets following the prudential scope of consolidation in accordance with Section 2 of Chapter 2 of Title II of Part One CRR.</u></p>
<u>0150</u>	<p><b><u>Percentage of total assets</u></b></p> <p><u>The proportion, expressed as a percentage, to be calculated by dividing the amount (a) below by the amount (b) below:</u></p> <p>(a) <u>from row 0130, the greater of the long positions in column 0020 and the short positions in column 0030</u></p> <p>(b) <u>from row 0140, the amount in column 0060</u></p>
<u>0160 - 0200</u>	<p><b><u>Breakdown of derivatives</u></b></p> <p><u>Derivatives are to be classified into the relevant row based on the characteristics of the instrument. The total of these rows should add up to row 0130.</u></p>

**[Sections 3.9.3 – 3.9.6 including paragraphs 124 and 125 left blank]**

## 3.9.7 C 34.06S DERIVATIVES, LONG SETTLEMENT AND SECURITIES FINANCING TRANSACTIONS OF SDDTS: TOP TWENTY COUNTERPARTIES (CCR 6 SSDT)

### 3.9.7.1 General remarks

126. Institutions shall report information on the top 20 counterparties with whom they have the highest combined derivative, securities financing and long settlement transaction balances. The ranking shall be made using the absolute value of the current market value (CMV) positive and CMV negative amounts reported in columns 0090 and 0100 of this template.

127. This template is to be reported on a quarterly basis.

### 3.9.7.2 Instructions concerning specific positions

<b><u>Column</u></b>	<b><u>Legal references and instructions</u></b>
<u>0010</u>	<p><b><u>NAME</u></b></p> <p><u>Name of the counterparty</u></p>

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<u>0020</u>	<p><b><u>CODE</u></b></p> <p><u>The code as part of a row identifier must be unique for each reported entity. For institutions and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a non-LEI code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value.</u></p>
<u>0030</u>	<p><b><u>TYPE OF CODE</u></b></p> <p><u>The institution shall identify the type of code reported in column 0020 as a 'LEI code' or 'National code'.</u></p> <p><u>The type of code shall always be reported.</u></p>
<u>0035</u>	<p><b><u>NATIONAL CODE</u></b></p> <p><u>The institution may additionally report the national code when it reports LEI code as identifier in the 'Code' column 0020.</u></p>
<u>0040</u>	<p><b><u>SECTOR OF THE COUNTERPARTY</u></b></p> <p><u>One sector shall be chosen for every counterparty on the basis of the following FINREP economic sector classes (see Part 3 Annex V to this Implementing Regulation):</u></p> <ul style="list-style-type: none"> <li><u>(i) Central Banks;</u></li> <li><u>(ii) General Governments;</u></li> <li><u>(iii) Credit institutions;</u></li> <li><u>(iv) Investment firms as defined in point (2) of Article 4(1) CRR;</u></li> <li><u>(v) Other financial corporations (excluding investment firms);</u></li> <li><u>(vi) Non-financial corporations.</u></li> </ul>
<u>0050</u>	<p><b><u>COUNTERPARTY TYPE</u></b></p> <p><u>The institution shall indicate the counterparty type which can be:</u></p> <ul style="list-style-type: none"> <li><u>- QCCP: when the counterparty is a qualified CCP;</u></li> <li><u>- NON-QCCP: when the counterparty is a non-qualified CCP;</u></li> <li><u>- No CCP: when the counterparty is not a CCP.</u></li> </ul>
<u>0060</u>	<p><b><u>RESIDENCY OF THE COUNTERPARTY</u></b></p> <p><u>The ISO code 3166-1-alpha-2 of the country of incorporation of the counterparty shall be used (including pseudo-ISO codes for international organisations, available in the Eurostat's "Balance of Payments Vademecum", as amended).</u></p>
<u>0070</u>	<p><b><u>NUMBER OF TRANSACTIONS</u></b></p> <p><u>Number of derivative, securities financing and long settlement transactions at the reporting date. Note that for CCP business, numbers should not comprise in or outflows but the overall positions in the CCR portfolio at the reporting date. Furthermore, for an instrument that is split into two or more legs (at least) for the sake of modelling shall still be considered as one single transaction.</u></p>



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<u>0080</u>	<b><u>NOTIONAL AMOUNTS</u></b>  <u>See instructions to column 0010 in template C 34.XXS</u>
<u>0090</u>	<b><u>CURRENT MARKET VALUE (CMV), POSITIVE</u></b>  <u>See instructions to column 0040 in template C 34.XXS</u>  <u>The institution shall report the sum of netting sets with positive CMV if there are several netting sets for the same counterparty.</u>
<u>0100</u>	<b><u>CURRENT MARKET VALUE (CMV), NEGATIVE</u></b>  <u>See instructions to column 0050 in template C 34.XXS</u>  <u>The institution shall report the absolute sum of netting sets with negative CMV if there are several netting sets for the same counterparty.</u>

**[Sections 3.9.8 – 3.9.12 including paragraphs 128 to 135 left blank]**

...

## **5. MARKET RISK TEMPLATES INFORMATION ON FOREIGN EXCHANGE RISK AND SIZE OF TRADING BUSINESS OF SDDTS**

**[Sections 5.1 to 5.4 and paragraphs 158 to 170 deleted]**

### **5.5. OF 22.00S MARKET RISK: SIMPLIFIED STANDARDISED APPROACHES FOR INFORMATION ON FOREIGN EXCHANGE RISK FOR SDDTS (MKR SA FX SDDT)**

#### **5.5.1 General Remarks**

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 irrespective of whether they are required to calculate own funds requirements for foreign exchange risk.~~ 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 the PRA Rulebook. 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 the PRA Rulebook. 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.~~ [This paragraph left blank].

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## 5.5.2 Instructions concerning specific positions

Column	Legal references and instructions
0020-0030	<p><b><u>ALL POSITIONS (LONG AND SHORT)</u></b></p> <p>Gross positions due to assets, amounts to be received and similar items referred to in Article 352(1) of the Market Risk: Simplified Standardised Approach (CRR) Part of the PRA Rulebook</p> <p><del>In accordance with Article 352(2) of the Market Risk: Simplified Standardised Approach (CRR) Part of the PRA Rulebook 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) CRR and positions related to items that are already deducted in the calculation of own funds shall not be reported.</del></p> <p><del>Where an institution has a permission to exclude certain positions in accordance with Article 325(9) of the Market Risk: General Provisions (CRR) Part of the PRA Rulebook, those positions shall not be reported.</del></p>
...	
0060-0080	<p><b><u>POSITIONS SUBJECT TO CAPITAL CHARGE</u></b></p> <p><del>The third sentence of Article 352(4) and Articles 353 and 354 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook —</del></p>
0060-0070	<p><b><u>POSITIONS SUBJECT TO CAPITAL CHARGE (LONG AND SHORT)</u></b></p> <p><del>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.</del></p> <p><del>Long net positions for each operation in a currency shall be added to obtain the long net position in that currency.</del></p> <p><del>Short net positions for each operation in a currency shall be added to obtain the short net position in that currency.</del></p> <p><del>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.</del></p>
0080	<p><b><u>POSITIONS SUBJECT TO CAPITAL CHARGE (MATCHED)</u></b></p> <p><del>Matched positions for closely correlated currencies.</del></p>
0090	<p><b><u>OWN FUNDS REQUIREMENTS</u></b></p> <p><del>The capital charge for any relevant position in accordance with Chapter 3 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook</del></p>
0100	<p><b><u>TOTAL RISK EXPOSURE AMOUNT</u></b></p>

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	<del>Point (b) of Article 92(4) of the Required Level of Own Funds Part of the PRA rulebook. Result of the multiplication of the own funds requirements by 12,5.</del>
--	--

Row	Legal references and instructions
0010	<b><u>TOTAL POSITIONS</u></b>  All positions in non-reporting currencies and those positions in the reporting currency that are considered for the purposes of Article 354 of the Market Risk: Simplified Standardised Approach (CRR) Part of the PRA Rulebook <del>as well as their correspondent own funds requirements for the foreign exchange risk referred to in point (c)(i) of Article 92(3), taking into account paragraphs 2 and 4 of Article 352 paragraph 9 of Article 325</del> of the Market Risk: General Provisions (CRR) Part of the PRA Rulebook <u>and paragraph 4 of Article 352 of the Market Risk: Simplified Standardised Approach (CRR) Part of the PRA Rulebook</u> (for conversion into the reporting currency).
...	
0050-0090	<b><u>ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)</u></b>  Paragraphs 5 and 6 of Article 352 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook  <del>The additional requirements for options related to non-delta risks shall be reported broken down by the method used for their calculation.</del>
...	
0130-0480	<b>MEMORANDUM ITEMS : CURRENCY POSITIONS</b>  The memorandum items of the template shall be filled in separately for all Currencies <u>specified 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.</u>

## [Section 5.6 including paragraph 173 deleted]

### 5.7 OF 90.00S MARKET RISK: AUTHORISATIONS (MKR AUTH) SIZE OF SDDTs' TRADING BUSINESS

#### 5.7.1 General remarks

This template captures information on the size of the trading business of SDDTs and SDDT consolidation entities, 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, ie Simplified Standardised Approach (SSA), Advanced Standardised Approach (ASA) and Internal Model Approach (IMA).

#### 1. Instructions

Column	Legal references and instructions
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0010	<del>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</del>
0020	<del>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</del>
0030	<del>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</del> <u>The firm's on- and off-balance sheet trading book business calculated on the basis of the assessment set out in Article 94(3) of the Trading Book (CRR) Part of the PRA Rulebook.</u>
0040	<del>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</del> <u>The amount reported in column 0030 divided by the amount in column 0080, expressed as a percentage.</u>
0050	<del>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</del>
0060	<del>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</del>
0070	<del>The total on and off balance sheet business subject to market risk calculated as a percentage of total assets in accordance with Article 325a(1) of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook</del>
0080	<del>Total on- and off- balance sheet assets</del> <u>Total assets as referred to in Article 94(1) of the Trading Book (CRR) Part of the PRA Rulebook.</u>

Row	Legal references and instructions
0010 - 0030	The relevant on- and off- balance sheet business calculated for each of the past three months.  <del>These rows are only applicable to firms using SSA and ASA. Firms using the IMA are not required to complete these rows.</del>
0040- 0060	<del>To indicate which approaches are applied for calculating the market risk own funds requirements.</del>  <del>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).</del>

[Sections 5.7.3 to 5.9.3 are deleted]

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...

## 7. C 33.00 ~~S~~ EXPOSURES ~~OF SDDTS~~ TO GENERAL GOVERNMENTS (GOV ~~SDDT~~)

### 7.1 General remarks

...

192. Where the exposures to 'General governments' are subject to own funds requirements in accordance with [Article 92 of the Required Level of Own Funds \(CRR\) Part of the PRA Rulebook](#) and Title II of Part Three CRR, exposures to 'General governments' are included in different exposure classes in accordance with Article 112 ~~and Article 147 CRR~~ [of the Credit Risk: Standardised Approach \(CRR\) Part of the PRA Rulebook](#), as specified by the instructions for the completion of template ~~GOE 07.00 S, C 08.01 and C 08.02~~.

193. Table 2 (Standardised Approach) ~~and Table 3 (IRB Approach)~~, included in Part 3 of Annex V to this Implementing Regulation, shall be observed for the mapping of exposure classes used to calculate capital requirements under CRR to counterparty sector 'General governments'.

...

196. The reporting of information on exposures to 'General governments' by jurisdiction of residence of the immediate counterparty other than the domestic jurisdiction of the reporting institution is subject to the thresholds laid down in Article ~~6(3) of this Implementing Regulation~~ [9A\(3\) of the Reporting \(CRR\) Part of the PRA Rulebook](#).

### 7.2 Scope of the template on exposures to 'General governments'

197. The scope of the GOV ~~SDDT~~ template covers on-balance sheet and off-balance sheet and derivatives exposures to "General governments" in the banking and trading books. [An SDDT and SDDT consolidation entity shall only include exposures in respect of contracts listed in Annex II of CRR in this template if they are securitisation exposures.](#) In addition, a memorandum item on indirect exposures in the form of credit derivatives sold on general government exposures is also requested.

...

### 7.3 Instructions concerning specific positions

Column	Legal references and instructions
...	
<del>0200— 0230</del>	<p><b><u>DERIVATIVES</u></b></p> <p><del>Direct derivative positions shall be reported in columns 0200 to 0230.</del></p> <p><del>For the reporting of derivatives subject to both counterparty credit risk and market risk capital charges, see instructions for the row breakdown.</del></p>

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0200— 0210	<p><b><u>Derivatives with positive fair value</u></b></p> <p>All derivative instruments with a General government counterparty with a positive fair value for the institution at the reporting date, regardless of whether those instruments are used in a qualifying hedging relationship, are held for trading, or are included in the trading portfolio under IFRS and national GAAP based on BAD.</p> <p>Derivatives used in economic hedging shall be reported here when they are included in the trading or held for trading accounting portfolios (paragraphs 120, 124, 125 and 137 to 140 of Part 2 of Annex V to this Implementing Regulation).</p>
0200	<p><b><u>Derivatives with positive fair value: Carrying amount</u></b></p> <p>Carrying amount of the derivatives accounted for as financial assets at the reporting reference date.</p> <p>Under GAAP based on BAD, derivatives to be reported in these columns include the derivative instruments measured at cost or at the lower of cost or market included in the trading portfolio or designated as hedging instruments.</p>
0210	<p><b><u>Derivatives with positive fair value: Notional amount</u></b></p> <p>Under IFRS and national GAAP based on BAD, notional amount, as defined in paragraphs 133 to 135 of Part 2 of Annex V to this Implementing Regulation, of all derivative contracts concluded and not yet settled at the reporting reference date, where the counterparty is a General government as defined in paragraphs 155 to 160 of this Annex and the fair value of the derivative is positive for the institution at the reference date.</p>
0220— 0230	<p><b><u>Derivatives with negative fair value</u></b></p> <p>All derivative instruments with a General government counterparty with a negative fair value for the institution at the reporting reference date, regardless of whether those instruments are used in a qualifying hedging relationship or are held for trading or included in the trading portfolio under IFRS and national GAAP based on BAD.</p> <p>Derivatives used in economic hedging shall be reported here when they are included in the trading or held for trading accounting portfolios (paragraphs 120, 124, 125 and 137 to 140 of Part 2 of Annex V to this Implementing Regulation).</p>
0220	<p><b><u>Derivatives with negative fair value: Carrying amount</u></b></p> <p>Carrying amount of the derivatives accounted for as financial liabilities at the reporting reference date.</p> <p>Under GAAP based on BAD, derivatives to be reported in these columns include the derivative instruments measured at cost or at the lower of cost or market included in the trading portfolio or designated as hedging instruments.</p>
0230	<p><b><u>Derivatives with negative fair value: Notional amount</u></b></p>

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	<del>Under IFRS and national GAAP based on BAD, notional amount, as defined in paragraphs 133 to 135 of Part 2 of Annex V to this Implementing Regulation, of all derivative contracts concluded and not yet settled at the reference date, where the counterparty is a General government as defined in paragraphs 155 to 160 of this Annex and the fair value of the derivative is negative for the institution at the reference date.</del>
...	
<u>0265</u>	<b><u>Other</u></b>  <u>Any other exposures to be included in column 0290 but which is not reported in columns 0010 – 0260. The amount to be reported is the carrying amount.</u>
...	
0290	<b><u>Exposure value</u></b>  Exposure value for exposures subject to the credit risk framework.  For exposures under the Standardised Approach (SA): see Article 111 <u>CRR of the Credit Risk: Standardised Approach (CRR) Part of the PRA Rulebook</u> . <del>For exposures under the IRB Approach: see Article 166 and the second sentence of Article 230(1) CRR.</del>  <del>For the reporting of derivatives subject to both counterparty credit risk and market risk capital charges, see instructions for the row breakdown.</del>  <del>The exposures reported in columns 0270 and 0280 are not to be considered for the purposes of this column, as the value in this column is based solely on direct exposures.</del>
0300	<b><u>Risk weighted exposure amount</u></b>  Risk weighted exposure amount for exposures subject to the credit risk framework.  For exposures under the Standardised Approach (SA): see paragraphs 1 to 5 of Article 113 <u>CRR of the Credit Risk: Standardised Approach (CRR) Part of the PRA Rulebook</u> . <del>For exposures under the IRB Approach: see paragraphs 1 and 3 of Article 153 CRR.</del>  <del>For the reporting of direct exposures within the scope of Article 271 CRR subject to own funds requirements for both counterparty credit risk and market risk, see instructions for the row breakdown.</del>  The exposures reported in columns 0270 and 0280 shall not be considered for the purposes of this column, as the value in this column is based solely on direct exposures.

Row	Legal references and instructions
...	
0010	<b><u>Total Exposures</u></b>



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	Aggregate of exposures to General governments, as defined in paragraphs <del>155 to 160</del> <u>191 to 199</u> of this Annex.
0020 – 0155	<p><b><u>Exposures under the credit risk framework</u></b></p> <p>Aggregate of exposures to General governments that shall be risk-weighted in accordance with <u>Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook and</u> Title II of Part Three CRR. <del>Exposures under the credit risk framework include exposures from both the non-trading book and the trading book subject to a capital charge for counterparty credit risk.</del></p> <p><del>Direct exposures within the scope of Article 271 CRR subject to own funds requirements for both counterparty credit risk and market risk shall be reported both in the credit risk rows (0020 to 0155) and the market risk row (row 0160): the exposures due to counterparty credit risk shall be reported in the credit risk rows, while the exposures due to market risk shall be reported in the market risk row.</del></p>
0030	<p><b><u>Standardised Approach</u></b></p> <p>Exposures to General governments that shall be risk-weighted in accordance with <u>Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook and</u> Chapter 2 of Title II of Part Three CRR, <del>including exposures from the non-trading book for which the risk-weighting in accordance with that Chapter addresses counterparty credit risk.</del></p>
0040	<p><b><u>Central governments</u></b></p> <p>Exposures to General governments that are central governments. These exposures are allocated to the “Central governments or central banks” exposure class in accordance with Articles 112 and 114 <u>CRR of the Credit Risk: Standardised Approach (CRR) Part of the PRA Rulebook</u>, as specified by the instructions for template <u>G OF 07.00S</u>, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.</p>
0050	<p><b><u>Regional governments or local authorities</u></b></p> <p>Exposures to General governments that are regional governments or local authorities. These exposures are allocated to the “Regional governments or local authorities” exposure class in accordance with Articles 112 and 115 <u>CRR of the Credit Risk: Standardised Approach (CRR) Part of the PRA Rulebook</u>, as specified by the instructions for template <u>G OF 07.00S</u>, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.</p>
0060	<p><b><u>Public sector entities</u></b></p> <p>Exposures to General governments that are public sector entities. These exposures are allocated to the “Public sector entities” exposure class in accordance with Articles 112 and 116 <u>CRR of the Credit Risk: Standardised</u></p>

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	<u>Approach (CRR) Part of the PRA Rulebook</u> , as specified by the instructions for template <u>G OF 07.00S</u> , with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.
0070	<p><b><u>International Organisations</u></b></p> <p>Exposures to General governments that are international organisations. These exposures are allocated to the “International Organisations” exposure classes in accordance with Articles 112 and 118 <u>CRR of the Credit Risk: Standardised Approach (CRR) Part of the PRA Rulebook</u>, as specified by the instructions for template <u>G OF 07.00S</u>, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.</p>
0075	<p><b><u>Other general government exposures subject to Standardised Approach</u></b></p> <p>Exposures to General governments other than those included in rows 0040 to 0070 above, which are allocated to SA exposure classes in accordance with Article 112 <u>CRR of the Credit Risk: Standardised Approach (CRR) Part of the PRA Rulebook</u> for the purposes of calculating own funds requirements.</p>
0080— 0160	<p><b><u>IRB Approach</u></b></p> <p>...</p> <p><b><u>Exposures subject to market risk</u></b></p> <p><b>[all instructions deleted]</b></p>