

Bank of England PRA

This document contains the proposed reporting instructions for the proposed new reporting data items PRA113S and PRA114S for SDDTs. The changes are shown in red relative to the instructions for data items PRA113 and PRA114 finalised as part of PS9/24, with strikethrough (deletions) and underline (additions).

Instructions on filling in data-points in PRA113S Capital+ forecast – semi-annual for SDDTs and SDDT consolidation entities

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This document covers general instructions regarding the Capital+ data item for SDDTs:

- The basic information page ('Header Info')
- The main capital data section ('Capital+ Input'), comprising:
 - o Sections replicating parts of COREP CA data items (CA1 SDDT, OF 02.00S, CA4 SDDT and CA5.1); and
 - o A section covering supplementary data items ('PRA Supplementary Data Section')

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Sections replicating COREP data points

The sections headed C 01.00S (CA1 SDDT), OF 02.00S (CA2 SDDT) and C 04.00S (CA4 SDDT) replicate the structure of the same-named data items in the COREP regulatory returns. The section headed C 05.01 (CA5.1) includes one line from the COREP data item C 05.01 (CA5.1). For these sections, the principal differences between the Capital+ report and COREP reporting are (i) the timing and frequency of the Capital+, and (ii) the fact that the Capital+ includes projections of these items.

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CA2 section: Output floor

~~Rows 31 to 38 comprise a condensed summary of the data items reported in columns 0020 and 0030 in OF 02.00, and is relevant to firms within the scope of the output floor. Row 33 should incorporate the sum of all exposures using standardised approaches only (S-TREA), as set out in Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook, prior to the application of the relevant output floor multiplier (x) and addition of the output floor adjustment (OF-ADJ). Row 33 is equivalent to row 80 column 40 of OF 02.01, while rows 34-37 equate to rows 10, 20, 40 and 50 of column 40 in the same template.~~

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~~For the avoidance of doubt, for each projected date, firms should include the relevant multiplier according to the transitional arrangements set out in Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook in row 32.~~

~~CA4 Section: Reporting of the Basel I floor~~

~~The PRA no longer expects firms using Internal Ratings Based (IRB) approach or Advanced Measurement Approach (AMA) to apply the calculation approach set out in Supervisory Statement 8/13 to derive the Basel I floor requirement, as the requirement to meet the Basel I floor in the Capital Requirements Regulation (CRR) has now lapsed on 1 January 2018. However, firms that wish to continue using this approach are still able to do so and should continue to enter the amount in Row 890 in the CA4 section (own funds requirements for Basel I floor). Any questions should be directed to the firm's usual supervisory contact.~~

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PRA supplementary data section

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~~060 Risk weighted exposure amount for counterparty credit risk~~

~~Enter the risk weighted exposure amount for counterparty credit risk, capturing exposures held in both the banking book and the trading book, calculated in accordance with the Counterparty Credit Risk (CRR) Part of the PRA Rulebook.~~

~~This item need only be reported if the risk weighted exposure amount relating to counterparty credit risk exceeds 2.5% of the risk weighted exposure amounts for credit, counterparty credit and dilution risks and free deliveries, reported in Item 1.1 in the CA2 section.~~

~~070 Of which: Relating to trading book~~

~~Enter the risk weighted exposure amount for counterparty credit risk relating to the trading book, determined in accordance with Regulation article 92(3)(f).~~

~~This item need only be reported if (a) row 060 above is completed and (b) the risk weighted exposure amount relating to counterparty credit risk in the trading book exceeds 10% of the total risk weighted exposure amount for counterparty credit risk.~~

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~~080 Amount exceeding the 17.65% threshold: proportion attributable to significant investments (+)~~

~~This is an 'of which' item relating to the amount reported in Row 510 of Section CA1. See paragraph 3 of Regulation CRR Article 48. Enter the amount of the excess pertaining to significant investments. The amount should be input as a positive number.~~

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110 Risk weighted exposure amount of significant investments in CET1 which are not deducted from the institution's CET1

This item should only be completed for reporting at the individual consolidation or unconsolidated level.

Enter the risk-weighted exposure amount arising from any portion of significant investments in CET1 capital that is not deducted from CET1 under the calculation in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook. ~~This should comprise the amount risk weighted as a result of the effect of the CRR Article 48 thresholds for CET1 deductions.~~ This figure should exclude the effect of any relevant Regulation transitional adjustments.

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190 Memo: CET1 capital after applying full deduction treatment to financial sector Investments

This item need only be completed for reporting at the individual consolidation or unconsolidated level.

Enter the amount of CET1 capital ignoring any CRR transitional adjustments, and applying a deduction treatment of 100% (subject to the ~~Article 48~~ thresholds in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook) to holdings of own funds instruments issued by financial sector entities included in the scope of consolidated supervision. In other words, deductions must be made for all relevant entities.

200 Memo: Total risk weighted exposure amount after applying full deduction treatment to financial sector investments

This item need only be completed for reporting at the individual consolidation or unconsolidated level.

Enter the total risk weighted exposure amount ignoring any Regulation CRR transitional adjustments, and factoring in the effect of applying a deduction of 100% (subject to the ~~Article 48~~ thresholds in Article 45A of the Own Funds (CRR) Part of the PRA Rulebook in the case of CET1) to holdings of own funds instruments issued by financial sector entities included in the scope of consolidated supervision. In other words, the RWAs should be consistent with the CET1 capital reported in Row 190. This means where assets have been deducted (or partially deducted) from capital, the corresponding RWA figures should only cover the assets that have not been deducted from capital.

Additional information on certain risk exposures which are subject to threshold deduction calculations ~~can either be deducted or subject to 1250% risk weight (only report if risk weighted)~~

240 Risk weighted exposure amount due to qualifying holdings outside the financial sector

This line should only be completed where the firm is required to assess qualifying holdings outside the financial sector under Article 45A of the Own Funds (CRR) Part of the PRA

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~~Rulebook. firm applies a 1,250% risk weight to the relevant amounts. Where the institution has chosen to deduct the amounts from CET1 capital, this line should be left blank. This item should contain the portion of qualifying holdings which have been assessed under Article 45A and are required to be risk weighted under that article.~~

This line need only be completed where the amount exceeds 0.25% of total RWAs.

Enter the risk weighted exposure amount arising from qualifying holdings outside the financial sector in excess of thresholds.

See Regulation CRR Articles 89-91.

250 Risk weighted exposure amount due to securitisation positions

This line should only be completed where the firm is required to assess securitisation positions under Article 45A of the Own Funds (CRR) Part of the PRA Rulebook. ~~firm applies a 1,250% risk weight to the relevant amounts. Where the institution has chosen to deduct the amounts from CET1 capital, this line should be left blank. This item should contain the portion of securitisation positions which have been assessed under Article 45A and are required to be risk weighted under that article.~~

This line need only be completed where the amount exceeds 0.25% of total RWAs.

~~Enter the risk weighted exposure amount arising from relevant securitisation positions. See Regulation CRR Articles 243(1) (b) and 244(1)(b).~~

Draft for consultation

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Instructions on filling in data-points in PRA114S Capital+ forecast – annual for SDDTs and SDDT consolidation entities

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Sections replicating COREP data points

The sections headed C 01.00S (CA1 SDDT), OF 02.00S (CA2 SDDT) and C 04.00S (CA4 SDDT) replicate the structure of the same-named data items in the COREP regulatory returns. The section headed C 05.01 (CA5.1) includes one line from the COREP data item C 05.01 (CA5.1). For these sections, the principal differences between the Capital+ report and COREP reporting are (i) the timing and frequency of the Capital+, and (ii) the fact that the Capital+ includes projections of these items.

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~~Please note: on 1 January 2026 the requirement in the Capital Requirements Regulation (CRR) to meet the Basel I floor lapsed and the PRA no longer expects firms to report against fields relevant to the Basel I floor. If you have any questions please get in touch with your usual supervisory contact.~~

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~~CA2 section: Output Floor~~

~~Row 31 is equivalent to row 0010, column 0030 in OF 02.00, and is relevant to firms within the scope of the output floor. For the avoidance of doubt, firms should include the relevant multiplier (x) and output floor adjustment (OF-ADJ) according to the formula set out in Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook.~~