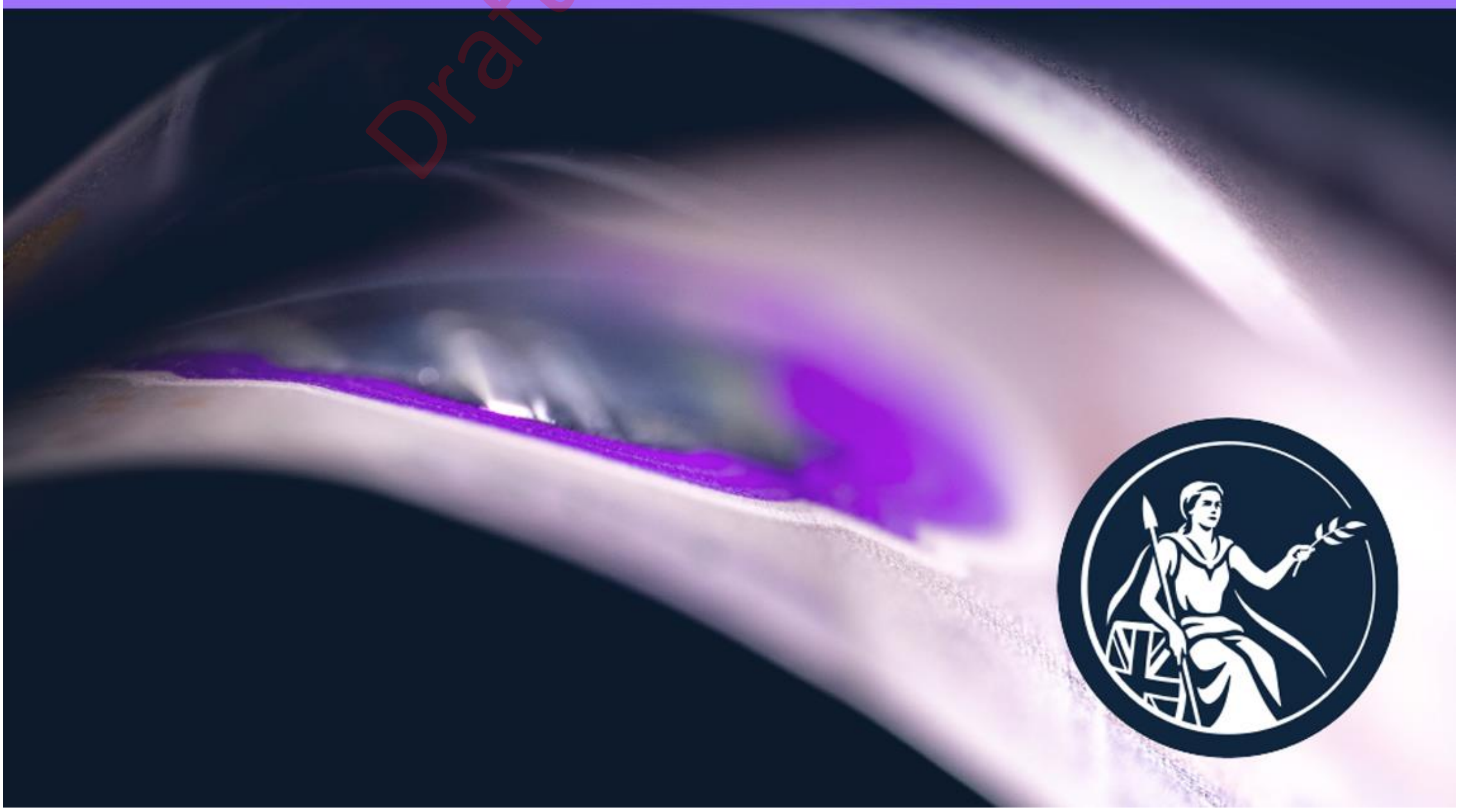
Bank of England PRA

# Appendix 3: Annex II: Reporting instructions

**Consultation paper | CP9/26**

June 2026





# Annex II: Instructions for reporting on own funds and own funds requirements

**In this document, additions are shown as underlined text, and deletions are shown as struck-through text.**

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5.7.4. OF 24.02 MARKET RISK: INTERNAL MODEL APPROACH 1B (IMA1B)

1. General Remarks

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

2. Instructions

| Columns | |
|---|---|
| 0010 | The total NMRF own funds requirements (i.e. SS Total) calculated in accordance with the formula set out in Article 325bk of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the average of past 60 working days observation. |
| 0020 | The sum of all ~~non-idiosyncratic component~~ <u>the Type 2</u> NMRF own funds requirement~~s~~ <u>components</u> (i.e. SS) calculated in accordance with the formula set out in in accordance with Article 325bk of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the average of past 60 working days observation. |

| | |
|---|---|
| 0030 | The sum of the square of the ~~non-idiosyncratic component~~ Type 2 NMRF own funds requirement~~s~~ components (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the average of past 60 working days observation. |
| 0040 | The sum of all the ~~idiosyncratic component~~ Type 1 NMRF own funds requirement~~s~~ components (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the average of past 60 working days observation. |
| 0050 | The total NMRF own funds requirements (i.e. SS Total) calculated in accordance with the formula set out in Article 325bk of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation. |
| 0060 | The sum of all ~~non-idiosyncratic component~~ the Type 2 NMRF own funds requirement~~s~~ components (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation. |
| 0070 | The sum of the square of ~~the non-idiosyncratic component~~ Type 2 NMRF own funds requirement~~s~~ components (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation. |
| 0080 | The sum of ~~the idiosyncratic component~~ all the Type 1 NMRF own funds requirement~~s~~ components (i.e. SS) calculated in accordance with the formula set out in Article 325bk of the |

| | |
|---|---|
| | *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation. |
| ~~0090~~ | ~~The start date of the stressed period used for calculating own fund requirements for non-modellable risk factors in accordance with Article 325bc(2)(c) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook.~~ |
| ~~0100~~ | ~~The end date of the stressed period used for calculating own fund requirements for modellable risk factors in accordance with Article 325bc(2)(c) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook.~~ |
| 0110 | The average of the internal default risk model own fund requirements measured over the previous 12 weeks calculated in accordance with Article 325bn of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook |
| 0120 | The most recent measured internal default risk model own fund requirements calculated in accordance with Article 325bn of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook |
| 0130 | The total RNIM own funds requirements calculated in accordance with Article 325az(4) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook. |
| 0140 | The RNIM own fund requirements arising from risks not captured in ES measures and SS measures calculated in accordance with Article 325az(4) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook. |
| 0150 | The RNIM own fund requirements arising from risks not captured in modelled DRC calculated in accordance with Article 325az(4) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook. |

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

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