

Instructions regarding ISPV reporting templates

General comment:

This section contains additional instructions in relation to the ISPV reporting templates included in the Forms chapter of the ISPV Part of the PRA Rulebook. The first column of the tables identifies the items to be reported by identifying the cells as presented in the templates.

Where the special purpose vehicle is requested to complement the quantitative reporting with a particular justification, the explanation is not to be submitted within the reporting template, but shall be included within the narrative part of the submission of information by the special purpose vehicle to the PRA.

SPV.01.01 — SPV content of the submission

| Cell | Item | Instructions |
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| R0010/C0010 | Basic Information | Reported. |
| R0020/C0010 | Balance Sheet | One of the options in the following closed list shall be used: 1—Reported; 9—Not reported (in this case justification is required). |
| R0030/C0010 | Off-balance sheet | One of the options in the following closed list shall be used: 1—Reported; 2—Not reported o/a no off-balance sheet items; 9—Not reported other reason (in this case justification is required). |
| R0040/C0010 | Risks assumed | One of the options in the following closed list shall be used: 1—Reported; 9—Not reported (in this case justification is required). |

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| R0050/C0010 | Debt or other financing mechanism | <p>One of the options in the following closed list shall be used:</p> <p>1—Reported;</p> <p>9—Not reported (in this case justification is required).</p> |
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SPV.01.02 — SPV basic information

| Cell | Item | Instructions |
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| R0010/C0010 | Name of reporting special purpose vehicle | Name of special purpose vehicle submitting the report to the supervisory authority. |
| R0020/C0010 | Identification code | <p>Identification of the special purpose vehicle using the following priority:</p> <ul style="list-style-type: none"> — Legal Entity Identifier (LEI); — Identification code used in the local market, attributed by national supervisory authority. |
| R0030/C0010 | Type of code | <p>Identification of the code used in item 'Identification code'. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — LEI 2 — Local code |
| R0040/C0010 | Home-country of the special purpose vehicle | ISO 3166-1 alpha-2 code of the country where the special purpose vehicle has been authorised. |
| R0050/C0010 | Reporting date | ISO 8601 (yyyy-mm-dd) code of the date when the report to the supervisory authority is made. |
| R0060/C0010 | Reference date | ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period. |

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| R0070/C0010 | Currency used for reporting | ISO 4217 alphabetic code of the currency of the monetary amounts used in each report. |
| R0080/C0010 | Risks assumed through separate arrangements | Identify the number of separate risk arrangements that a SPV may have received authorisation to assume under terms and conditions as set by its supervisory authority. |
| R0090/C0010 | Compliance with fully funded requirement throughout the period | To state whether fully-funded requirement was maintained between two reporting periods. The following closed list shall be used: 1 — Compliance with fully-funded 2 — Non-compliance with fully-funded |

SPV.02.01 — SPV balance sheet

| Cell | Item | Instructions |
|-------------|---------------------------|---|
| R0010/C0010 | Deposits and loans claims | Value of the deposits and loan claims according to the Valuation Part of the PRA Rulebook. This item shall include: — All deposits — Loans granted by the SPV — Cash |
| R0020/C0010 | Securitised loans | Value of the securitised loans acquired by the special purpose vehicle according to the Valuation Part of the PRA Rulebook. |
| R0030/C0010 | Debt securities | Value of holdings of debt securities according to the Valuation Part of the PRA Rulebook. It includes subordinated debt in the form of debt securities. |
| R0040/C0010 | Other securitised assets | Value of other securitised assets not included in items 'Securitized loans' (C0010/R0020) or 'Debt securities' (C0010/R0030) according to the Valuation Part of the PRA Rulebook. |

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| R0050/C0010 | Equity and collective investment units | Value of equity and collective investment units held according to the Valuation Part of the PRA Rulebook. |
| R0060/C0010 | Financial derivatives | Value of financial derivatives with positive value according to the Valuation Part of the PRA Rulebook. |
| R0070/C0010 | Non-financial assets (including fixed assets) | Value of tangible and intangible assets, other than financial assets according to the Valuation Part of the PRA Rulebook. |
| R0080/C0010 | Total of other material classes of assets | Total amount of other material classes of assets. |
| R0090/C0010 | Remaining assets | Value of all the others assets, not covered by the previous items according to the Valuation Part of the PRA Rulebook. |
| R0100/C0010 | Total assets | Total value of the assets of the special purpose vehicle. |
| R0110/C0010 | Loans and deposits received | Value owed to creditors by the special purpose vehicle, other than those arising from the issue of negotiable securities. |
| R0120/C0010 | Debt securities issued | Value of the securities issued by the special purpose vehicle, other than equity according to the Valuation Part of the PRA Rulebook. |
| R0130/C0010 | Financial derivatives | Value of financial derivatives with negative value according to the Valuation Part of the PRA Rulebook. |
| R0140/C0010 | Total of other material classes of liabilities | Total amount of other material classes of liabilities. |
| R0150/C0010 | Remaining liabilities | Value of all the others liabilities, not covered by the previous items according to the Valuation Part of the PRA Rulebook. |
| R0160/C0010 | Total Liabilities | Total of the liabilities of the special purpose vehicle. |
| R0170/C0010 | Total Equity | Total of the equity of the special purpose vehicle. |

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| R0180/C0020 | Other material classes of assets 1 | Description of the material class of assets. Identify as many other material classes as needed to give a clear view of the nature of the material assets of the special purpose vehicle. |
| R0180/C0010 | Other material classes of assets 1 — Value | Value of each material class of assets. |
| R0190/C0020 | Other material classes of liabilities 1 | Description of the material class of liabilities. Identify as many other material classes as needed to give a clear view of the nature of the material liabilities of the special purpose vehicle. |
| R0190/C0010 | Other material classes of liabilities 1 — Value | Value of each material class of liabilities. |
| R0200/C0020 | Equity (Material items) | Description of the material equity items. To be decided by each special purpose vehicle considering the nature of material items held by the reporting special purpose vehicle and to be kept consistent over reporting periods. |
| R0200/C0010 | Equity item 1 | Value of each equity item reported according to the Valuation Part of the PRA Rulebook. |

SPV.02.02 — SPV off-balance sheet

| Cell | Item | Instructions |
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| R0010/C0010 | Guarantees received by the special purpose vehicle directly | Accounting value of the guarantees received by the special purpose vehicle directly. |
| R0020/C0010 | Collateral held | Accounting value of the collaterals held. |
| R0030/C0010 | Total of other off-balance sheet items | Accounting value of each other off-balance sheet items reported. |

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| R0040/C0010 | Collateral pledged | Accounting value of Collaterals pledged. |
| R0050/C0010 | Total of other off-balance sheet obligations | Accounting value of each other off-balance sheet obligations reported. |
| R0060/C0020 | Off-balance sheet item 1 | Description of each other off-balance sheet item. The special purpose vehicle shall report as many different items as needed. |
| R0060/C0010 | Off-balance sheet item 1 — Accounting Value | Accounting value of each other off-balance sheet items reported. |
| R0070/C0020 | Off-balance sheet obligation 1 | Description of each other off-balance sheet obligation. The special purpose vehicle shall report as many different items as needed. |
| R0070/C0010 | Off-balance sheet obligation 1 — Accounting value | Accounting value of each other off-balance sheet obligations reported. |

SPV.03.01 — SPV risks assumed

| Cell | Item | Instructions |
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| R0010/C0070 | Total — Aggregate maximum risk exposure per arrangement | Total of the special purpose vehicle's aggregate maximum risk exposure C0070/R0010 = Sum (C0070/R0020) |
| R0010/C0080 | Total — Assets held for separable risk | Value of the total assets held SPV.03.01 C0080/R0010 = Sum (C0080/R0020) = SPV.02.01.C0010/R0100 |
| R0020/C0010 | Arrangement | Where multi-arrangement special purpose vehicles are involved, information shall be provided for each separate arrangement (each separable risk assumed). This item identifies the risk arrangement code. If the supervisory authority attributes a code, that code shall be used. If not, the special purpose vehicle shall |

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| | | <p>attribute a code that shall be kept consistent over the reporting years and shall not be reused.</p> <p>The number of lines reported shall be the same as the number identified in SPV.01.02.C0010/R0080</p> |
| R0020/C0020 | Date of issuance | ISO 8601 (yyyy-mm-dd) code of the issuance date for each separable risk arrangement. |
| R0020/C0030 | Issues/uses commenced prior to implementation of 31 December 2015 | <p>Identification if arrangement entered before 31 December 2015. The following closed list shall be used:</p> <p>1 — Prior to 31 December 2015</p> <p>2 — After 31 December 2015</p> |
| R0020/C0040 | Name of cedant | Name of the insurance or reinsurance undertaking transferring risks to the special purpose vehicle. |
| R0020/C0050 | Cedant code | <p>Identification code of the cedant using the following priority, if existent:</p> <ul style="list-style-type: none"> — Legal Entity Identifier (LEI); — Specific code. <p>Specific code:</p> <ul style="list-style-type: none"> — For EEA (re) insurance undertakings: identification code used in the local market, attributed by the undertaking's supervisory authority; — For non-EEA undertakings and non-regulated undertakings, identification code provided by the special purpose vehicle. When allocating an identification code to each non-EEA or non-regulated undertaking, it shall comply with the following format in a consistent manner: <p><i>identification code of the undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</i></p> |
| R0020/C0060 | Type of code | Identification of the code used in the item 'Cedant code' (C0050). One of the options in the following closed list shall be used: |

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| | | <p>1 — LEI</p> <p>2 — Specific code</p> |
| R0020/C0070 | Aggregate maximum risk exposure per arrangement | Value per arrangement of the aggregate maximum risk exposure. |
| R0020/C0080 | Assets held for separable risk | Value of the total assets held per arrangement. |
| R0020/C0090 | Compliance with the fully funded requirement for the arrangement throughout the reporting period | <p>To state whether fully-funded requirement was maintained between two reporting periods. The following closed list shall be used:</p> <p>1 — Compliance with fully-funded</p> <p>2 — Non-compliance with fully-funded</p> |
| R0020/C0100 | Duration | Value of the remaining duration of the arrangement in months. |

SPV.03.02 — SPV debt or other financing mechanism

| Cell | Item | Instructions |
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| R0010/C0030 | Total — Amount of debt or other financing mechanism issued for arrangement | <p>Value of the total debt securities issued</p> <p>SPV.03.02.C0030/R0010 = Sum (C0030/R0020) = SPV.02.01.C0010/R0120</p> |
| R0020/C0010 | Arrangement | <p>Where multi-arrangement special purpose vehicles are involved, information shall be provided for each separate arrangement (each separable risk assumed). This item identifies the risk arrangement code.</p> <p>If the supervisory authority attributes a code, that code shall be used. If not, special purpose vehicle shall attribute a code that shall be kept consistent over the reporting years and shall not be reused.</p> <p>The number of lines reported shall be the same as the number identified in SPV.01.02.C0010/R0080.</p> |

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| R0020/C0020 | Debt or other financing mechanism 1 | <p>Description of the debt or other financing mechanism issued for arrangement, including the transaction reference.</p> <p>As many lines as needed shall be used per arrangement to report each debt security issued.</p> |
| R0020/C0030 | Amount of the debt or other financing mechanism issued for arrangement | Value of each debt issuance or each other financing mechanism. |