

ANNEX XXVII

REPORTING INSTRUCTIONS FOR THE PURPOSE OF IDENTIFYING AND ASSIGNING
G-SII BUFFER RATES

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PART I: GENERAL INSTRUCTIONS

1.1 1. Structure and conventions

2.1 1.1. Structure

1. This framework consists of one template capturing information on indicators of global systemic importance and particular items needed for the application of the methodology for identifying globally systemically important institutions (GSIs) and assigning corresponding G-SII buffer rates.

3.1 1.2. Numbering convention

2. The document follows the labelling convention set in points 3 to 5, when referring to the columns, rows and cells of the templates. Those numerical codes are extensively used in the validation rules.

3. The following general notation is followed in the instructions: {Template; Row; Column}.

4. In the case of references inside a template, in which only data points of that template are used, notations do not refer to a template: {Row; Column}. In the case of templates with only one column, only rows are referred to {Template; Row}.

5. An asterisk sign is used to express that the reference captures the rows or columns specified before.

4.1 1.3. Sign convention

6. Any amount that increases the value of the indicator, the assets, liabilities or exposures shall be reported as a positive figure. Any amount that reduces the value of the indicator, the assets, liabilities or exposures shall be reported as a negative figure. Where there is a negative sign (-) preceding the label of an item, no positive figure is expected to be reported for that item.

PART II: TEMPLATE RELATED INSTRUCTIONS

6.1 1. General remarks

7. The template includes the indicators for identifying globally systemically important institutions as defined in the methodology developed by the Basel Committee on Banking Supervision.¹

8. Where relevant, the information provided in this template shall be consistent with: i) the information provided to the PRA for the purposes of the collection of the indicator values by the Basel Committee on Banking Supervision; ii) the information disclosed by firms as required under Article 441 of Disclosure (CRR) Part of the PRA's Rulebook.

7.1 2. Instructions concerning specific positions

¹ [SCO40 - Global systemically important banks.](#)

Row	Legal references and instructions
0010 – 0120	<p><u>G-SII indicators</u></p> <p>[Note: The definition of the indicators should be the same as the definition set out by the Basel Committee on Banking Supervision in the annual reporting instructions.²]</p> <p>In case of changes to the methodology, the same methodology applicable for determining the indicators values as of the end of the financial year shall be used for the purposes of reporting information as of the end of the first, second and third quarter of that same financial year.</p> <p>Indicators that are flow measures shall be reported on a cumulative basis since the beginning of the calendar or financial year, as applicable.</p>
0010	<u>Cross-jurisdictional claims</u>
0020	<u>Cross-jurisdictional liabilities</u>
0030	<u>Total exposures (leverage ratio)</u>
0040	<u>Intra-financial system assets</u>
0050	<u>Intra-financial system liabilities</u>
0060	<u>Securities outstanding</u>
0070	<u>Assets under custody</u>
0080	<u>Payments activity</u>
0090	<u>Underwritten transactions in debt and equity markets</u>
0100	<u>Trading volume</u>
0110	<u>Notional amount of OTC derivatives</u>
0120	<u>Level 3 assets</u>
0130	<u>Trading and available-for-sale securities</u>

² [G-SIB assessment reporting instructions \(bis.org\)](https://bis.org)

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