

Bank of England PRA

ANNEX XXIV - Disclosure of exposures subject to the slotting approach

Template UKB CR10 – Exposures subject to the slotting approach. Fixed template.

1. Institutions shall apply the instructions provided below in this Annex in order to complete templates UKB CR10 as presented in Annex XXIII of Chapter 6 of the Disclosure (CRR) Part and in application of Article 438(e) of the Disclosure (CRR) Part. For the purposes of this Annex, references to the CRR shall be interpreted to include a reference to the relevant CRR rule, where appropriate. Institutions shall disclose:
 - a. information on the following types of specialised lending exposures referred to in Table A of Article 153(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part:
 - “Project finance exposures” in template UKB CR10.1
 - “Income-producing real estate exposures” in template UKB CR10.2
 - “Object finance exposures” in template UKB CR10.3
 - “Commodities finance exposures” in template UKB CR 10.4
 - “High volatility commercial real estate exposures” in template UKB CR 10.5

Column reference	Legal references and instructions
	Explanation
a	On-balance-sheet exposures: Institutions shall disclose the exposure value of on-balance sheet exposures.
b	Off-balance-sheet exposure: Institutions shall disclose the exposure value of off-balance sheet exposures in accordance with Articles 166A to 166C of the Credit Risk: Internal Ratings Based Approach (CRR) Part without taking into account any conversion factors. Off-balance sheet exposures comprise all committed but undrawn amounts and all off-balance sheet items, as listed in Table A1 of Article 111 of the Credit Risk: Standardised Approach (CRR) Part.
c	Risk weight: This is a fixed column. It shall not be altered. This column has been specified in accordance with Table A in Article 153(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
d	Exposure value: Exposure value in accordance with Article 166A to 166C of the Credit Risk: Internal Ratings Based Approach (CRR) Part. This column includes the sum of exposure value of on-balance sheet exposures and exposure value of off-balance sheet exposures post conversion factors and credit risk mitigation.
e	Risk-weighted exposure amount: The risk-weighted exposure amount calculated in accordance with Article 153 (5) of

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	the Credit Risk: Internal Ratings Based Approach (CRR) Part.
f	Expected loss amount (specialised lending exposures under the slotting approach): Amount of expected loss calculated in accordance with Article 158(6) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.

Row number	Legal references and instructions
	Explanation
Regulatory category	Templates UKB CR10.1 - UKB CR 10.5 Regulatory categories applicable to specialised lending under the slotting approach for each class of specialised lending exposures. As specified in Article 153(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and in the Appendix 1 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.