

# 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.

Effective from 1 January 2027