This document is not effective today but will become effective in the future.

ANNEX II

INSTRUCTIONS FOR REPORTING ON OWN FUNDS AND OWN FUNDS REQUIREMENTS

Table of Contents

PART I: GENERAL INSTRUCTIONS 5
1. STRUCTURE AND CONVENTIONS 5
1.1. STRUCTURE 5
1.2. NUMBERING CONVENTION 6
1.3. SIGN CONVENTION 6
1.4. ABBREVIATIONS 6
PART II: TEMPLATE RELATED INSTRUCTIONS 7
1. CAPITAL ADEQUACY OVERVIEW ('CA') 7
1.1. GENERAL REMARKS 7
1.2. C 01.00 - OWN FUNDS (CA1) 8
1.2.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 9
1.3. OF 02.00 - OWN FUNDS REQUIREMENTS (CA2) 25
1.3.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 26
1.3.2. OF 02.01 - OUTPUT FLOOR 36
1.4. C 03.00 - CAPITAL RATIOS AND CAPITAL LEVELS (CA3) 37
1.4.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 37
1.5. C 04.00 - MEMORANDUM ITEMS (CA4) 41
1.5.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 41
2. GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS) 59
2.1. GENERAL REMARKS 59
2.2. DETAILED GROUP SOLVENCY INFORMATION 60
2.3. INFORMATION ON THE CONTRIBUTIONS OF INDIVIDUAL ENTITIES TO GROUP SOLVENCY 60
2.4. C 06.01 – GROUP SOLVENCY: INFORMATION ON AFFILIATES – TOTAL (GS TOTAL) 61
2.5. C 06.02 – GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS) 61
3. CREDIT RISK TEMPLATES 70
3.1. GENERAL REMARKS 70
3.1.1. REPORTING OF CRM TECHNIQUES WITH SUBSTITUTION EFFECT 71
3.1.2 REPORTING OF COUNTERPARTY CREDIT RISK 71
3.2. OF 07.00 - CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: STANDARDISED APPROACH TO CAPITAL REQUIREMENTS (OF CR SA) 71
3.2.1. GENERAL REMARKS 71
3.2.2. SCOPE OF THE OF CR SA TEMPLATE (OF 07.00) 71
3.2.3. ASSIGNMENT OF EXPOSURES TO EXPOSURE CLASSES UNDER THE SA 74

Not in effect

This document is not effective today but will become effective in the future.

3.2.4. CLARIFICATIONS ON THE SCOPE OF SOME SPECIFIC EXPOSURE CLASSES REFERRED TO IN ARTICLE 112 OF THE CREDIT RISK: STANDARDISED APPROACH (CRR) PART 75

3.2.4.1. EXPOSURE CLASS "INSTITUTIONS" 75

3.2.4.2. EXPOSURE CLASS "ELIGIBLE COVERED BONDS' 75

3.2.4.3. EXPOSURE CLASS "COLLECTIVE INVESTMENT UNDERTAKINGS" 75

3.2.5. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 75

3.3. CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: IRB APPROACH TO CREDIT RISK CAPITAL REQUIREMENTS (OF CR IRB) 93

3.3.2. BREAKDOWN OF THE OF CR IRB TEMPLATES 93

3.3.1. SCOPE OF THE OF CR IRB TEMPLATES 94

3.3.3. OF 08.01 - CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS (OF CR IRB 1) 95

3.3.3.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 95

3.3.4. OF 08.02 - CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS: BREAKDOWN BY OBLIGOR GRADES OR POOLS (OF CR IRB 2) 111

3.3.5. OF 08.03 - CREDIT RISK AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS (BREAKDOWN BY PD RANGES (OF CR IRB 3)) 112

3.3.5.1. GENERAL REMARKS 112

3.3.5.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 112

3.3.6. OF 08.04 - CREDIT RISK AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS (RWEA FLOW STATEMENTS (OF CR IRB 4)) 115

3.3.6.1. GENERAL REMARKS 115

3.3.6.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 116

3.3.7. OF 08.05 - CREDIT RISK AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS (BACKTESTING OF PD (OF CR IRB 5)) 118

3.3.7.1. GENERAL REMARKS 118

3.3.7.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 118

3.3.8. OF 08.05.1 - CREDIT RISK AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS: BACKTESTING OF PD (OF CR IRB 5B) 120

3.3.8.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 120

3.3.9. OF 08.06 - CREDIT RISK AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS (SPECIALISED LENDING SLOTTING APPROACH (OF CR IRB 6)) 120

3.3.9.1. GENERAL REMARKS 120

3.3.9.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 120

3.3.10. OF 08.07 - CREDIT RISK AND FREE DELIVERIES: IRB APPROACH TO CAPITAL REQUIREMENTS (SCOPE OF USE OF IRB AND SA APPROACHES (OF CR IRB 7)) 122

3.3.10.1. GENERAL REMARKS 122

3.3.10.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 122

3.4. CREDIT AND COUNTERPARTY CREDIT RISKS AND FREE DELIVERIES: INFORMATION WITH GEOGRAPHICAL BREAKDOWN 128

3.4.1. OF 09.01 – GEOGRAPHICAL BREAKDOWN OF EXPOSURES BY RESIDENCE OF THE OBLIGOR: SA EXPOSURES (OF CR GB 1) 128

3.4.1.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 128

3.4.2. OF 09.02 – GEOGRAPHICAL BREAKDOWN OF EXPOSURES BY RESIDENCE OF THE OBLIGOR: IRB EXPOSURES (CR GB 2) 133

Not in effect

This document is not effective today but will become effective in the future.

3.4.2.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 133
3.4.3. C 09.04 – BREAKDOWN OF CREDIT EXPOSURES RELEVANT FOR THE CALCULATION OF THE COUNTERCYCLICAL BUFFER BY COUNTRY AND INSTITUTION-SPECIFIC COUNTERCYCLICAL BUFFER RATE (CCB) 137
3.4.3.1. GENERAL REMARKS 137
3.4.3.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 137
3.6. C 11.00 – SETTLEMENT/DELIVERY RISK (CR SETT) 141
3.6.1. GENERAL REMARKS 142
3.6.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 142
3.7. C 13.01 - CREDIT RISK – SECURITISATIONS (CR SEC) 144
3.7.1. GENERAL REMARKS 144
3.7.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 145
3.8. DETAILED INFORMATION ON SECURITISATIONS (SEC DETAILS) 157
3.8.1. SCOPE OF THE SEC DETAILS TEMPLATE 157
3.8.2. BREAKDOWN OF THE SEC DETAILS TEMPLATE 158
3.8.3. C 14.00 – DETAILED INFORMATION ON SECURITISATIONS (SEC DETAILS) 158
3.8.4. C 14.01 – DETAILED INFORMATION ON SECURITISATIONS (SEC DETAILS 2) 172
3.9. COUNTERPARTY CREDIT RISK 175
3.9.1. SCOPE OF THE COUNTERPARTY CREDIT RISK TEMPLATES 176
3.9.2. C 34.01 - SIZE OF THE DERIVATIVE BUSINESS 176
3.9.2.1. GENERAL REMARKS 176
3.9.2.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 176
3.9.3. C 34.02 - CCR EXPOSURES BY APPROACH 178
3.9.3.1. GENERAL REMARKS 178
3.9.3.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 178
3.9.4. C 34.03 - CCR EXPOSURES TREATED WITH STANDARDISED APPROACHES: SA-CCR AND SIMPLIFIED SA-CCR 185
3.9.4.1. GENERAL REMARKS 185
3.9.4.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 185
3.9.5. C 34.04 - CCR EXPOSURES TREATED WITH THE ORIGINAL EXPOSURE METHOD (OEM) 188
3.9.5.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 188
3.9.6. C 34.05 – CCR EXPOSURES TREATED WITH THE INTERNAL MODEL METHOD (IMM) 188
3.9.6.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 188
3.9.7. C 34.06 – TOP TWENTY COUNTERPARTIES 190
3.9.7.1. GENERAL REMARKS 190
3.9.7.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 190
3.9.8. OF 34.07 - IRB APPROACH – CCR EXPOSURES BY EXPOSURE CLASS AND PD SCALE 192
3.9.8.1. GENERAL REMARKS 192
3.9.8.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 193
3.9.9. C 34.08 - COMPOSITION OF COLLATERAL FOR CCR EXPOSURES 195
3.9.9.1. GENERAL REMARKS 195

Not in effect

This document is not effective today but will become effective in the future.

3.9.9.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 195
3.9.10. C 34.09 - CREDIT DERIVATIVES EXPOSURES 196
3.9.10.1. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 196
3.9.11. C 34.10 - EXPOSURES TO CCPS 197
3.9.11.1. GENERAL REMARKS 197
3.9.11.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 197
3.9.12. C 34.11 - RISK WEIGHTED EXPOSURE AMOUNTS (RWEA) FLOW STATEMENTS OF CCR EXPOSURES UNDER THE IMM 198
3.9.12.1. GENERAL REMARKS 198
3.9.12.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 199
4. OPERATIONAL RISK TEMPLATE 200
4.1 OF 16.00 OPERATIONAL RISK (OPR) 200
5. MARKET RISK TEMPLATES 212
5.1. OF 18.00 – MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR POSITION RISKS IN TRADED DEBT INSTRUMENTS (MKR SA TDI) 213
5.1.1. GENERAL REMARKS 213
5.1.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS. 213
5.2. OF 19.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR SPECIFIC RISK IN SECURITISATIONS (MKR SA SEC) 216
5.2.1. GENERAL REMARKS 216
5.2.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 216
5.3. OF 20.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR SPECIFIC RISK FOR POSITIONS ASSIGNED TO THE CORRELATION TRADING PORTFOLIO (MKR SA CTP) 218
5.3.1. GENERAL REMARKS 218
5.3.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 219
5.4. OF 21.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR POSITION RISK IN EQUITIES (MKR SA EQU) 221
5.4.1. GENERAL REMARKS 221
5.4.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 221
5.5. OF 22.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACHES FOR FOREIGN EXCHANGE RISK (MKR SA FX) 223
5.5.1. GENERAL REMARKS 223
5.5.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 224
5.6. OF 23.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACHES FOR COMMODITIES (MKR SA COM) 226
5.6.1. GENERAL REMARKS 226
5.6.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 226
5.7. OF 90.00 MARKET RISK: AUTHORISATIONS (MKR AUTH) 228
5.7.1. GENERAL REMARKS 228
5.7.2. INSTRUCTIONS 228
5.7.3. OF 24.01 MARKET RISK: INTERNAL MODEL APPROACH 1A (IMA1A) 229
5.7.4. OF 24.02 MARKET RISK: INTERNAL MODEL APPROACH 1B (IMA1B) 232

Not in effect

This document is not effective today but will become effective in the future.

5.7.5. OF 24.03 MARKET RISK: IMA BACKTESTING AND P&L (IMA2) 234
5.7.6. C 24.00 - MARKET RISK INTERNAL MODEL (MKR IM) 235
5.8.2. OF 91.01 MARKET RISK: ASA GENERAL INTEREST RATE RISK (AS1 IRR) 239
5.8.3. OF 91.02 MARKET RISK: ASA CREDIT SPREAD RISK FOR NON-SECURITISATIONS (AS2 CSR) 241
5.8.4. OF 91.03 MARKET RISK: ASA CREDIT SPREAD RISK FOR SECURITISATION INCLUDED IN THE ALTERNATIVE CORRELATION TRADING PORTFOLIO (AS3 ACTP) 243
5.8.5. OF 91.04 MARKET RISK: CREDIT SPREAD RISK FOR SECURITISATION NOT INCLUDED IN THE ALTERNATIVE CORRELATION TRADING PORTFOLIO (AS4 NACTP) 245
5.8.6. OF 91.05 MARKET RISK: ASA EQUITY RISK (AS5 EQ) 247
5.8.7. OF 91.06 MARKET RISK: ASA COMMODITY RISK (AS6 COM) 249
5.8.8. OF 91.07 MARKET RISK: ASA FOREIGN EXCHANGE RISK (AS7 FX) 250
5.8.9. OF 91.08 MARKET RISK: ASA DEFAULT RISK CAPITAL REQUIREMENT (AS8 DRC) 253
5.8.10. OF 91.09 MARKET RISK: ASA RESIDUAL RISK ADD ON (AS9 RRAO) 253
5.8.11. OF 91.10 MARKET RISK: ASA EQUITY INVESTMENT IN FUNDS (AS10 FUND) 254
5.9. CREDIT VALUATION ADJUSTMENT (CVA) RISK REPORTING – INSTRUCTIONS 255
5.9.1. OF 25.01: CREDIT VALUATION ADJUSTMENT: CVA EXPOSURES BY APPROACH 255
5.9.2. OF 25.02: CREDIT VALUATION ADJUSTMENT: BASIC APPROACH 258
5.9.3. OF 25.03 CREDIT VALUATION ADJUSTMENT: STANDARDISED APPROACH 260
6. PRUDENT VALUATION (PRUVAL) 269
6.1. C 32.01 - PRUDENT VALUATION: FAIR-VALUED ASSETS AND LIABILITIES (PRUVAL 1) 269
6.1.1. GENERAL REMARKS 269
6.1.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 269
6.2. C 32.02 - PRUDENT VALUATION: CORE APPROACH (PRUVAL 2) 274
6.2.1. GENERAL REMARKS 274
6.2.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 275
6.3. C 32.03 - PRUDENT VALUATION: MODEL RISK AVA (PRUVAL 3) 285
6.3.1. GENERAL REMARKS 285
6.3.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 286
6.4. C 32.04 - PRUDENT VALUATION: CONCENTRATED POSITIONS AVA (PRUVAL 4) 288
6.4.1. GENERAL REMARKS 288
6.4.2. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 289
7. C 33.00 - EXPOSURES TO GENERAL GOVERNMENTS (GOV) 291
7.1. GENERAL REMARKS 291
7.2. SCOPE OF THE TEMPLATE ON EXPOSURES TO "GENERAL GOVERNMENTS" 292
7.3. INSTRUCTIONS CONCERNING SPECIFIC POSITIONS 292

Not in effect

PART I: GENERAL INSTRUCTIONS

1. Structure and conventions

1.1. Structure

This document is not effective today but will become effective in the future.

1. Overall, the framework covers six topics:

(a) capital adequacy, an overview of regulatory capital; total risk exposure amount; prudent valuation;

(b) group solvency, an overview of the fulfilment of the solvency requirements by all individual entities included in the scope of consolidation of the reporting entity;

(c) credit risk (including counterparty, dilution and settlement risks);

(d) market risk (including position risk in trading book, foreign exchange risk, commodities risk and CVA risk);

(e) operational risk;

(f) general governments exposures

2. For each template legal references are provided. Further detailed information regarding more general aspects of the reporting of each block of templates, instructions concerning specific positions as well as validation rules are included in this part of this Implementing Regulation.

3. Institutions shall report only those templates that are relevant depending on the approach used for determining own funds requirements.

1.2. Numbering convention

4. The document follows the labelling convention set in points 5 to 8, when referring to the columns, rows and cells of the templates. Those numerical codes are extensively used in the validation rules.

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

6. In the case of validations inside a template, in which only data points of that template are used, notations do not refer to a template: {Row; Column}.

7. In the case of templates with only one column, only rows are referred to. {Template; Row}

8. An asterisk sign is used to express that the validation is done for the rows or columns specified before.

1.3. Sign convention

9. Any amount that increases the own funds or the capital requirements shall be reported as a positive figure. On the contrary, any amount that reduces the total own funds or the capital requirements 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.

1.4. Abbreviations

Not in effect

This document is not effective today but will become effective in the future.

10. For the purposes of this Annex, References to the CRR should be interpreted to include a reference to the relevant CRR rule, where appropriate, Directive 2013/36/EU of the European Parliament and of the Council[1] is referred to as 'CRD', Directive 2013/34/EU of the European Parliament and of the Council[2] is referred to as 'AD', Council Directive 86/635/EEC[3] is referred to as 'BAD' and Directive 2014/59/EU of the European Parliament and of the Council[4] is referred to as 'BRRD'.

PART II: TEMPLATE RELATED INSTRUCTIONS

1. Capital Adequacy Overview ('CA')

1.1. General remarks

11. The CA templates contain information about Pillar 1 numerators (own funds, Tier 1, Common Equity Tier 1), denominator (own funds requirements), and the application of CRR and CRD transitional provisions and is structured in five templates:

(a) Template CA1 contains the amount of own funds of the institutions, disaggregated in the items needed to get to that amount. The amount of own funds obtained includes the aggregate effect of the application of CRR and CRD transitional provisions per type of capital;

(b) Template CA2 summarises the total risk exposures amounts as defined in Article 92(3) CRR;

(c) Template CA3 contains the ratios for which CRR states a minimum level, Pillar 2 ratios and some other related data;

(d) Template CA4 contains memorandums items needed, among others, for calculating items in CA1 as well as information with regard to CRD capital buffers;

Not in effect

[1] Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176 27.6.2013, p. 338).
[2] Directive 2013/34/EU of the European Parliament and of the Council on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC (OJ L 182, 29.6.2013, p. 19).
[3] Council Directive 86/635/EEC of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (OJ L 372, 31.12.1986, p. 1).
[4] Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190–348)

This document is not effective today but will become effective in the future.

(e) Template CA5 contains the data needed for calculating the effect of the application of CRR transitional provisions in own funds. CA5 will cease to exist once those transitional provisions expire.

12. The templates shall be used by all reporting entities, irrespective of the accounting standards followed, although some items in the numerator are specific for entities applying IAS/IFRS-type valuation rules. Generally, the information in the denominator is linked to the final results reported in the correspondent templates for the calculation of the total risk exposure amount.

13. The total own funds consist of different types of capital: Tier 1 capital (T1), which is the sum of Common Equity Tier 1 capital (CET1) and Additional Tier 1 capital (AT1) as well as Tier 2 capital (T2).

14. The application of CRR and CRD transitional provisions is treated as follows in CA templates:

(a) The items in CA1 are generally gross of transitional adjustments. That means that figures in CA1 items are calculated in accordance with the final provisions (i.e. as if there were no transitional provisions), with the exception of items summarizing the effect of those transitional provisions. For each type of capital (i.e. CET1; AT1 and T2), there are three different items in which all the adjustments due to those transitional provisions are included.
(b) Transitional provisions may also affect the AT1 and the T2 shortfall (i.e. AT1 or T2 the excess of deduction, regulated in point (j) of Article 36(1) and point (e) of Article 56 CRR respectively), and thus the items containing those shortfalls may indirectly reflect the effect of those transitional provisions.

(c) Template CA5 is exclusively used for reporting the effect due to the application of the CRR transitional provisions.

15. The treatment of Pillar II requirements can be different within the Union (Article 104a(1) CRD has to be transposed into national regulation). Only the impact of Pillar II requirements on the solvency ratio or the target ratio shall be included in the solvency reporting required under CRR.

a) The templates CA1, CA2 or CA5 only contain data on Pillar I issues.

b) The template CA3 contains the impact of additional Pillar II-requirements on the solvency ratio on an aggregated basis. It mainly focuses on the target ratios themselves. There is no further link to the templates CA1, CA2 or CA5.

c) The template CA4 contains one cell regarding additional own funds requirements relating to Pillar II. That cell has no link via validation rules to the capital ratios of the CA3 template and reflects Article 104a(1) CRD which explicitly mentions additional own funds requirements as one possibility for Pillar II decisions.

1.2. C 01.00 - OWN FUNDS (CA1)

Not in effect

This document is not effective today but will become effective in the future.

1.2.1. Instructions concerning specific positions

Row	Legal references and instructions
0010	**1. Own funds** Point (118) of Article 4(1) and Article 72 CRR The own funds of an institution shall consist of the sum of its Tier 1 capital and Tier 2 capital.
0015	**1.1 Tier 1 capital** Article 25 CRR The Tier 1 capital is the sum of Common Equity Tier 1 Capital and Additional Tier 1 capital
0020	**1.1.1 Common Equity Tier 1 capital** Article 50 CRR
0030	**1.1.1.1 Capital instruments eligible as CET1 capital** Points (a) and (b) of Articles 26(1), Articles 27 to 30, point (f) of Article 36(1) and Article 42 CRR
0040	**1.1.1.1.1 Fully paid up capital instruments**
	Point (a) of Article 26(1) and Articles 27 to 31 CRR Capital instruments of mutual, cooperative societies or similar institutions (Articles 27 and 29 CRR) shall be included. The share premium related to the instruments shall not be included. Capital instruments subscribed by public authorities in emergency situations shall be included if all conditions of Article 31 CRR are fulfilled.
0045	**1.1.1.1.1* Of which: Capital instruments subscribed by public authorities in emergency situations** Article 31 CRR Capital instruments subscribed by public authorities in emergency situations shall be included in CET1 capital if all conditions of Article 31 CRR are fulfilled.
0050	**1.1.1.1.2* Memorandum item: Capital instruments not eligible** Points (b), (l) and (m) of Article 28(1) CRR Conditions in those points reflect different situations of the capital which are reversible, and thus the amount reported here can be eligible in subsequent periods. The amount to be reported shall not include the share premium related to the instruments

Not in effect

This document is not effective today but will become effective in the future.

0060	**1.1.1.1.3 Share premium** Point (124) of Article 4(1), point (b) of Article 26(1) CRR Share premium has the same meaning as under the applicable accounting standard. The amount to be reported in this item shall be the part related to the "Fully paid up capital instruments".
0070	**1.1.1.1.4 (-) Own CET1 instruments** Point (f) of Article 36(1) and Article 42 CRR Own CET1 held by the reporting institution or group at the reporting date. Subject to exceptions in Article 42 CRR. Holdings on shares included as "Capital instruments not eligible" shall not be reported in this row. The amount to be reported shall include the share premium related to the own shares. Items 1.1.1.1.4 to 1.1.1.1.4.3 do not include actual or contingent obligations to purchase own CET1 instruments. Actual or contingent obligations to purchase own CET1 instruments are reported separately in item 1.1.1.1.5.
0080	**1.1.1.1.4.1 (-) Direct holdings of CET1 instruments** Point (f) of Article 36(1) and Article 42 CRR Common Equity Tier 1 instruments included in item 1.1.1.1 held by institu-

	tions of the consolidated group. The amount to be reported shall include holdings in the trading book calculated on the basis of the net long position, as stated in point (a) of Article 42 CRR.
0090	**1.1.1.1.4.2 (-) Indirect holdings of CET1 instruments** Point (114) of Article 4(1), point (f) of Article 36(1) and Article 42 CRR
0091	**1.1.1.1.4.3 (-) Synthetic holdings of CET1 instruments** Point (126) of Article 4(1), point (f) of Article 36(1) and Article 42 CRR
0092	**1.1.1.1.5 (-) Actual or contingent obligations to purchase own CET1 instruments** Point (f) of Article 36(1) and Article 42 CRR According to point (f) of Article 36(1) CRR, “own Common Equity Tier 1 instruments that an institution is under an actual or contingent obligation to purchase by virtue of an existing contractual obligation” shall be deducted.
0130	**1.1.1.2 Retained earnings** Point (c) of Article 26(1) and Article 26(2) CRR Retained earnings includes the previous year retained earnings plus the eligible interim or year-end profits

Not in effect

This document is not effective today but will become effective in the future.

0140	**1.1.1.2.1 Previous years retained earnings** Point (123) of Article 4(1) and point (c) of Article 26(1) CRR Point (123) of Article 4(1) CRR defines retained earnings as "Profit and losses brought forward as a result of the final application of profit or loss under the applicable accounting framework".
0150	**1.1.1.2.2 Profit or loss eligible** Point (121) of Article 4(1), Article 26(2) and point (a) of Article 36(1) CRR Article 26(2) CRR allows including as retained earnings interim or year-end profits, with the prior consent of the competent authorities, if some conditions are met. On the other hand, losses shall be deducted from CET1, as stated in point (a) of Article 36(1) CRR.
0160	**1.1.1.2.2.1 Profit or loss attributable to owners of the parent** Article 26(2) and point (a) of Article 36(1) CRR The amount to be reported shall be the profit or loss reported in the accounting income statement.
0170	**1.1.1.2.2.2 (-) Part of interim or year-end profit not eligible** Article 26(2) CRR This row shall not present any figure if, for the reference period, the institution has reported losses, because the losses shall be completely deducted from CET1.

	If the institution reports profits, the part, which is not eligible according to Article 26(2) CRR (i.e. profits not audited and foreseeable charges or dividends), shall be reported. Note that, in case of profits, the amount to be deduced shall be, at least, the interim dividends.
0180	**1.1.1.3 Accumulated other comprehensive income** Point (100) of Article 4(1) and point (d) of Article 26(1) CRR The amount to be reported shall be net of any tax charge foreseeable at the moment of the calculation, and prior to the application of prudential filters. The amount to be reported shall be determined in accordance with Article 13(4) of 1PRA Rulebook, Own Funds and Eligible Liabilities (CRR) Part, Chapter 4.

Not in effect

This document is not effective today but will become effective in the future.

0200	**1.1.1.4 Other reserves** Point (117) of Article 4(1) and point (e) of Article 26(1) CRR Other reserves are defined in CRR as "Reserves within the meaning of the applicable accounting framework that are required to be disclosed under that applicable accounting standard, excluding any amounts already included in accumulated other comprehensive income or retained earnings". The amount to be reported shall be net of any tax charge foreseeable at the moment of the calculation.
0210	**1.1.1.5 Funds for general banking risk** Point (112) of Article 4(1) and point (f) of Article 26(1) CRR Funds for general banking risk are defined in Article 38 BAD as "Amounts which a credit institution decides to put aside to cover such risks where that is required by the particular risks associated with banking". The amount to be reported shall be net of any tax charge foreseeable at the moment of the calculation.
0220	**1.1.1.6 Transitional adjustments due to grandfathered CET1 Capital instruments** Paragraphs 1, 2 and 3 of Article 483 and Articles 484 to 487 CRR Amount of capital instruments transitionally grandfathered as CET1. The amount to be reported is directly obtained from CA5.
0230	**1.1.1.7 Minority interest given recognition in CET1 capital** Point (120) of Article 4(1) and Article 84 CRR Sum of all the amounts of minority interests of subsidiaries that is included in consolidated CET1.
0240	**1.1.1.8 Transitional adjustments due to additional minority interests**

	Articles 479 and 480 CRR Adjustments to the minority interests due to transitional provisions. This item is obtained directly from CA5.
0250	**1.1.1.9 Adjustments to CET1 due to prudential filters** Articles 32 to 35 CRR
0260	**1.1.1.9.1 (-) Increases in equity resulting from securitised assets** Article 32(1) CRR The amount to be reported is the increase in the equity of the institution resulting from securitised assets, in accordance with the applicable accounting standard. For example, this item includes the future margin income that results in a gain on sale for the institution, or, for originators, the net gains that arise from the capitalisation of future income from the securitised assets that provide credit enhancement to positions in the securitisation.

Not in effect

This document is not effective today but will become effective in the future.

0270	**1.1.1.9.2 Cash flow hedge reserve** Point (a) of Article 33(1) CRR The amount to be reported can be positive or negative. It shall be positive if cash flow hedges result in a loss (i.e. if it reduces accounting equity) and vice versa. Thus, the sign shall be contrary to the one used in accounting statements. The amount shall be net of any tax charge to be expected at the moment of the calculation.
0280	**1.1.1.9.3 Cumulative gains and losses due to changes in own credit risk on fair valued liabilities** Point (b) of Article 33(1) CRR The amount to be reported can be positive or negative. It shall be positive if there is a loss due to changes in own credit risk (i.e. if it reduces accounting equity) and vice versa. Thus, the sign shall be contrary to the one used in accounting statements. Unaudited profit shall not be included in this item.
0285	**1.1.1.9.4 Fair value gains and losses arising from the institution´s own credit risk related to derivative liabilities** Point (c) of Article 33(1) and Article 33(2) CRR The amount to be reported can be positive or negative. It shall be positive if there is a loss due to changes in own credit risk and vice versa. Thus, the sign shall be contrary to the one used in accounting statements. Unaudited profit shall not be included in this item.
0290	**1.1.1.9.5 (-) Value adjustments due to the requirements for prudent valuation** Articles 34 and 105 CRR

	Adjustments to the fair value of exposures included in the trading book or non-trading book due to stricter standards for prudent valuation set in Article 105 CRR
0300	**1.1.1.10 (-) Goodwill** Point (113) of Article 4(1), point (b) of Article 36(1) and Article 37 CRR
0310	**1.1.1.10.1 (-) Goodwill accounted for as intangible asset** Point (113) of Article 4(1) and point (b) of Article 36(1) CRR Goodwill has the same meaning as under the applicable accounting standard. The amount to be reported here shall be the same as the amount that is reported in the balance sheet.
0320	**1.1.1.10.2 (-) Goodwill included in the valuation of significant investments** Point (b) of Article 37 and Article 43 CRR

Not in effect

This document is not effective today but will become effective in the future.

0330	**1.1.1.10.3 Deferred tax liabilities associated to goodwill** Point (a) of Article 37 CRR Amount of deferred tax liabilities that would be extinguished if the goodwill became impaired or was derecognised under the relevant accounting standard.
0335	**1.1.1.10.4 Accounting revaluation of subsidiaries' goodwill derived from the consolidation of subsidiaries attributable to third persons** Point (c) of Article 37 CRR The amount of the accounting revaluation of the subsidiaries' goodwill derived from the consolidation of subsidiaries attributable to persons other than the undertakings included in the consolidation pursuant to Chapter 2 of Title II of Part One.
0340	**1.1.1.11 (-) Other intangible assets** Point (115) of Article 4(1), point (b) of Article 36(1) and point (a) and (c) of Article 37 CRR Other intangible assets are the intangibles assets under the applicable accounting standard, minus the goodwill, also according to the applicable accounting standard.
0350	**1.1.1.11.1 (-) Other intangible assets before deduction of deferred tax liabilities** Point (115) of Article 4(1) and point (b) of Article 36(1) CRR Other intangible assets are the intangibles assets under the applicable accounting standard, minus the goodwill, also according to the applicable accounting standard. The amount to be reported here shall correspond to the amount reported in the balance sheet of intangible assets, other than goodwill.
0360	**1.1.1.11.2 Deferred tax liabilities associated to other intangible assets** Point (a) of Article 37 CRR Amount of deferred tax liabilities that would be extinguished if the intangibles assets, other than goodwill, became impaired or was derecognised under the relevant accounting standard.
0365	**1.1.1.11.3 Accounting revaluation of subsidiaries' other intangible assets derived from the consolidation of subsidiaries attributable to third persons** Point (c) of Article 37 CRR The amount of the accounting revaluation of the subsidiaries' intangibles assets other than goodwill derived from the consolidation of subsidiaries attributable to persons other than the undertakings included in the consolidation pursuant to Chapter 2 of Title II of Part One.

Not in effect

This document is not effective today but will become effective in the future.

0370	**1.1.1.12 (-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities** Point (c) of Article 36(1) and Article 38 CRR
0380	**1.1.1.13 (-) IRB shortfall of credit risk adjustments to expected losses** Point (d) of Article 36(1), Articles 40, 158 and 159 CRR The amount to be reported shall not be reduced by a rise in the level of deferred tax assets that rely on future profitability, or other additional tax effect, that could occur if provisions were to rise to the level of expected losses" (Article 40 CRR).
0390	**1.1.1.14 (-)Defined benefit pension fund assets** Point (109) of Article 4(1), point (e) of Article 36(1) and Article 41 CRR
0400	**1.1.1.14.1 (-)Defined benefit pension fund assets** Point (109) of Article 4(1) and point (e) of Article 36(1) CRR Defined benefit pension fund assets are defined as “the assets of a defined pension fund or plan, as applicable, calculated after they have been reduced by the amount of obligations under the same fund or plan”. The amount to be reported here shall correspond to the amount reported in the balance sheet (if reported separately).
0410	**1.1.1.14.2 Deferred tax liabilities associated to defined benefit pension fund assets** Points (108) and (109) of Article 4(1) and point (a) of Article 41(1) CRR Amount of deferred tax liabilities that would be extinguished if the defined benefit pension fund assets became impaired or were derecognised under the relevant accounting standard.
0420	**1.1.1.14.3 Defined benefit pension fund assets which the institution has an unrestricted ability to use**

	Point (109) of Article 4(1) and point (b) of Article 41(1) CRR This item shall only present any amount if there is a prior consent of the competent authority to reduce the amount of defined benefit pension fund assets to be deducted. The assets included in this row shall receive a risk weight for credit risk requirements.

Not in effect

This document is not effective today but will become effective in the future.

0430	**1.1.1.15 (-) Reciprocal cross holdings in CET1 Capital** Point (122) of Article 4(1), point (g) of Article 36(1) and Article 44 CRR Holdings in CET1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where there is a reciprocal cross holding that the competent authority considers to have been designed to inflate artificially the own funds of the institution. The amount to be reported shall be calculated on the basis of the gross long positions, and shall include Tier 1 own-fund insurance items.
0440	**1.1.1.16 (-) Excess of deduction from AT1 items over AT1 Capital** Point (j) of Article 36(1) CRR The amount to be reported is directly taken from CA1 item "Excess of deduction from AT1 items over AT1 Capital". The amount has to be deducted from CET1.
0450	**1.1.1.17 (-) Qualifying holdings outside the financial sector which can alternatively be subject to a 1 250% risk weight** Point (36) of Article 4(1), point (k)(i) of Article 36(1) and Articles 89 to 91 CRR Qualifying holdings are defined as "direct or indirect holding in an undertaking which represents 10% or more of the capital or of the voting rights or which makes it possible to exercise a significant influence over the management of that undertaking". According to point (k)(i) of Article 36(1) CRR qualifying holdings can, alternatively, be deducted from CET1 (using this item), or be subject to a risk weight of 1 250%.
0460	**1.1.1.18 (-) Securitisation positions which can alternatively be subject to a 1250% risk weight** Point (b) of Articles 244(1), point (b) of Article 245(1) and Article 253(1) CRR. Securitisation positions, which are subject to a 1 250% risk weight, but alternatively are allowed to be deducted from CET1 (point (k)(ii) of Article 36(1) CRR), shall be reported in this item.
0470	**1.1.1.19 (-) Free deliveries which can alternatively be subject to a 1.250% risk weight** Point (k)(iii) of Article 36(1) and Article 379(3) CRR Free deliveries are subject to a 1 250% risk weight after 5 days post second contractual payment or delivery leg until the extinction of the transaction,

	according to the own funds requirements for settlement risk. Alternatively, they are allowed to be deducted from CET1 (point (k)(iii) of Article 36(1) CRR). In the latter case, they shall be reported in this item.

Not in effect

This document is not effective today but will become effective in the future.

0471	**1.1.1.20 (-) Positions in a basket for which an institution cannot determine the risk weight under the IRB Approach, and can alternatively be subject to a 1 250% risk weight** Point (k)(iv) of Articles 36(1) and Article 153(8) CRR According to point (k)(iv) of Article 36(1) CRR, positions in a basket for which an institution cannot determine the risk weight under the IRB Approach can, alternatively, be deducted from CET1 (using this item), or subject to a risk weight of 1 250%.
0472	**1.1.1.21 (-) Equity exposures under an internal models approach which can alternatively be subject to a 1 250% risk weight** Point (k)(v) of Article 36(1) and Article 155(4) CRR According to point (k)(v) of Article 36(1) CRR, equity exposures under an internal models approach can, alternatively, be deducted from CET1 (using this item), or be subject to a risk weight of 1 250%.
0480	**1.1.1.22 (-) CET1 instruments of financial sector entities where the institution does not have a significant investment** Point (27) of Article 4(1), point (h) of Article 36(1), Articles 43 to 46, paragraphs 2 and 3 of Article 49 and Article 79 CRR Part of holdings by the institution of instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution does not have a significant investment that has to be deducted from CET1. See alternatives to deduction when consolidation is applied (paragraphs 2 and 3 of Article 49).
0490	**1.1.1.23 (-) Deductible deferred tax assets that rely on future profitability and arise from temporary differences** Point (c) of Article 36(1); Article 38 and point (a) of Article 48(1) CRR Part of deferred tax assets that rely in future profitability and arise from temporary differences (net of the part of associated deferred tax liabilities allocated to deferred tax assets that arise from temporary differences), which according to point (b) of Article 38(5) CRR has to be deducted applying the 10% threshold referred to in point (a) of Article 48(1) CRR.
0500	**1.1.1.24 (-) CET1 instruments of financial sector entities where the institution has a significant investment** Point (27) of Article 4(1), point (i) of Article 36(1); Articles 43, 45, 47, point (b) of Article 48(2), paragraphs 1, 2 and 3 of Article 49 and Article 79 CRR Part of holdings by the institution of CET1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment that has to be deducted, applying the 10% threshold referred to in point (b) of Article 48(1) CRR.

	See alternatives to deduction when consolidation is applied (paragraphs 1, 2 and 3 of Article 49 CRR).

Not in effect

This document is not effective today but will become effective in the future.

0510	**1.1.1.25 (-) Amount exceeding the 17.65% threshold** Article 48(2) CRR Part of deferred tax assets that rely in future profitability and arise from temporary differences, and direct, indirect and synthetic holdings by the institution of the CET1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment that has to be deducted, applying the 17.65% threshold in Article 48(2) CRR.
0511	**1.1.1.25.1 (-) Amount exceeding the 17.65% threshold related to CET1 instruments of financial sector entities where the institution has a significant investment**
0512	**1.1.1.25.2 (-) Amount exceeding the 17.65% threshold related to deferred tax assets arising from temporary differences**
0514	**1.1.1.25B (-) Minimum value commitment shortfalls** Not reported.
0515	**1.1.1.25C (-) Other foreseeable tax charges** Point (l) of Article 36(1**)** CRR Tax charges relating to CET1 items foreseeable at the moment of the calculation other than tax charges that have been considered already in any of the other rows reflecting CET1 items by reducing the amount of the CET1 item in question.
0520	**1.1.1.26 Other transitional adjustments to CET1 Capital** Articles 469 to 478 and 481 CRR Adjustments to deductions due to transitional provisions. The amount to be reported is directly obtained from CA5.
0524	**1.1.1.27 (-) Additional deductions of CET1 Capital due to Article 3 CRR** Article 3 CRR
0529	**1.1.1.28 CET1 capital elements or deductions - other** This row is intended to provide flexibility solely for reporting purposes. It shall only be populated in the rare cases that there is no final decision on the reporting of specific capital items/deductions in the current CA1 template. As a consequence, this row shall only be populated if a CET1 capital element or a deduction from a CET1 element cannot be assigned to one of the rows 020 to 524. This row shall not be used to assign capital items/deductions which are not covered by CRR into the calculation of solvency ratios (e.g. an assignment

	of national capital items / deductions which are outside the scope of the CRR).

Not in effect

This document is not effective today but will become effective in the future.

0530	**1.1.2 ADDITIONAL TIER 1 CAPITAL** Article 61 CRR
0540	**1.1.2.1 Capital instruments eligible as AT1 Capital** Point (a) of Article 51, Articles 52, 53 and 54, point (a) of Article 56 and Article 57 CRR
0551	**1.1.2.1.1 Fully paid up, directly issued capital instruments** Point (a) of Article 51 and Articles 52, 53 and 54 CRR The amount to be reported shall not include the share premium related to the instruments
0560	**1.1.2.1.2 (*) Memorandum item: Capital instruments not eligible** Points (c), (e) and (f) of Article 52(1) CRR Conditions in those points reflect different situations of the capital which are reversible, and thus the amount reported here can be eligible in subsequent periods. The amount to be reported shall not include the share premium related to the instruments
0571	**1.1.2.1.3 Share premium** Point (b) of Article 51 CRR Share premium has the same meaning as under the applicable accounting standard. The amount to be reported in this item shall be the part related to the "fully paid up and directly issued capital instruments".
0580	**1.1.2.1.4 (-) Own AT1 instruments** Point (b) of Article 52(1), point (a) of Article 56 and Article 57 CRR Own AT1 instruments held by the reporting institution or group at the reporting date. Subject to exceptions in Article 57 CRR. Holdings on shares included as "Capital instruments not eligible" shall not be reported in this row. The amount to be reported shall include the share premium related to the own shares. Items 1.1.2.1.4 to 1.1.2.1.4.3 do not include actual or contingent obligations to purchase own CET1 instruments. Actual or contingent obligations to purchase own AT1 instruments are reported separately in item 1.1.2.1.5.
0590	**1.1.2.1.4.1 (-) Direct holdings of AT1 instruments** Point (144) of Article 4(1), point (b) of Article 52(1), point (a) of Article 56 and Article 57 CRR Additional Tier 1 instruments included in item 1.1.2.1.1 held by institutions

	of the consolidated group.

Not in effect

This document is not effective today but will become effective in the future.

0620	**1.1.2.1.4.2 (-) Indirect holdings of AT1 instruments** Point (b)(ii) of Article 52(1), point (a) of Article 56 and Article 57 CRR
0621	**1.1.2.1.4.3 (-) Synthetic holdings of AT1 instruments** Point (126) of Article 4(1), point (b) of Article 52(1), point (a) of Article 56 and Article 57 CRR
0622	**1.1.2.1.5 (-) Actual or contingent obligations to purchase own AT1 instruments** Point (a) of Article 56 and Article 57 CRR According to point (a) of Article 56 CRR, “own Additional Tier 1 instruments that an institution could be obliged to purchase as a result of existing contractual obligations” shall be deducted.
0660	**1.1.2.2 Transitional adjustments due to grandfathered AT1 Capital instruments** Paragraphs 4 and 5 of Article 483, Articles 484 to 487, Articles 489 and 491 CRR Amount of capital instruments transitionally grandfathered as AT1. The amount to be reported is directly obtained from CA5.
0670	**1.1.2.3 Instruments issued by subsidiaries that are given recognition in AT1 Capital** Articles 83, 85 and 86 CRR Sum of all the amounts of qualifying T1 capital of subsidiaries that is included in consolidated AT1. Qualifying AT1 capital issued by a special purpose entity (Article 83 CRR) shall be included.
0680	**1.1.2.4 Transitional adjustments due to additional recognition in AT1 Capital of instruments issued by subsidiaries** Article 480 CRR Adjustments to the qualifying T1 capital included in consolidated AT1 capital due to transitional provisions. This item is obtained directly from CA5.
0690	**1.1.2.5 (-) Reciprocal cross holdings in AT1 Capital** Point (122) of Article 4(1), point (b) of Article 56 and Article 58 CRR Holdings in AT1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where there is a reciprocal cross holding that the competent authority considers to have been designed to inflate artificially the own funds of the institution. The amount to be reported shall be calculated on the basis of the gross long positions, and shall include Additional Tier 1 own-fund insurance items.
0700	**1.1.2.6 (-) AT1 instruments of financial sector entities where the institution does not have a significant investment**

Not in effect

This document is not effective today but will become effective in the future.

	Point (27) of Article 4(1), point (c) of Article 56; Articles 59, 60 and 79 CRR Part of holdings by the institution of instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution does not have a significant investment that has to be deducted from AT1.
0710	**1.1.2.7 (-) AT1 instruments of financial sector entities where the institution has a significant investment** Point (27) of Article 4(1), point (d) of Article 56, Articles 59 and 79 CRR Holdings by the institution of AT1 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment are completely deducted
0720	**1.1.2.8 (-) Excess of deduction from T2 items over T2 Capital** Point (e) of Article 56 CRR The amount to be reported is directly taken from CA1 item “Excess of deduction from T2 items over T2 Capital (deducted in AT1).
0730	**1.1.2.9 Other transitional adjustments to AT1 Capital** Articles 472, 473a, 474, 475, 478 and 481 CRR Adjustments due to transitional provisions. The amount to be reported is directly obtained from CA5.
0740	**1.1.2.10 Excess of deduction from AT1 items over AT1 Capital (deducted in CET1)** Point (j) of Article 36(1) CRR Additional Tier 1 cannot be negative, but it is possible that AT1 deductions are greater than AT1 Capital plus related share premium. When this happens, AT1 has to be equal to zero, and the excess of AT1 deductions has to be deducted from CET1. With this item, it is achieved that the sum of items 1.1.2.1 to 1.1.2.12 is never lower than zero. Where this item shows a positive figure, item 1.1.1.16 shall be the inverse of that figure.
0744	**1.1.2.11 (-) Additional deductions of AT1 Capital due to Article 3 CRR** Article 3 CRR
0748	**1.1.2.12 AT1 capital elements or deductions - other** This row is intended to provide flexibility solely for reporting purposes. It shall only be populated in the rare cases that there is no final decision on the reporting of specific capital items/deductions in the current CA1 template. As a consequence, this row shall only be populated if an AT1 capital element or a deduction from an AT1 element cannot be assigned to one of the rows 530 to 744. This row shall not be used to assign capital items/deductions which are not covered by CRR into the calculation of solvency ratios (e.g. an assignment

Not in effect

This document is not effective today but will become effective in the future.

	of national capital items / deductions which are outside the scope CRR).
0750	**1.2 TIER 2 CAPITAL** Article 71 CRR
0760	**1.2.1 Capital instruments eligible as T2 Capital** Point (a) of Article 62, Articles 63 to 65, point (a) of Article 66 and Article 67 CRR
0771	**1.2.1.1 Fully paid up, directly issued capital instruments** Point (a) of Article 62, Articles 63 and 65 CRR The amount to be reported shall not include the share premium related to the instruments. The capital instruments may consist of equity or liabilities, including subordinated loans that fulfil the eligibility criteria.
0780	**1.2.1.2 (*) Memorandum item: Capital instruments not eligible** Points (c), (e) and (f) of Article 63 and Article 64 CRR Conditions in those points reflect different situations of the capital which are reversible, and thus the amount reported here can be eligible in subsequent periods. The amount to be reported shall not include the share premium related to the instruments. The capital instruments may consist of equity or liabilities, including subordinated loans.
0791	**1.2.1.3 Share premium** Point (b) of Article 62 and Article 65 CRR Share premium has the same meaning as under the applicable accounting standard. The amount to be reported in this item shall be the part related to the "fully paid up and directly issued capital instruments".
0800	**1.2.1.4 (-) Own T2 instruments** Point (b)(i) of Article 63, point (a) of Article 66, and Article 67 CRR Own T2 instruments held by the reporting institution or group at the reporting date. Subject to exceptions in Article 67 CRR. Holdings on shares included as "Capital instruments not eligible" shall not be reported in this row. The amount to be reported shall include the share premium related to the own shares. Items 1.2.1.4 to 1.2.1.4.3 do not include actual or contingent obligations to purchase own T2 instruments. Actual or contingent obligations to purchase own T2 instruments are reported separately in item 1.2.1.5.
0810	**1.2.1.4.1 (-) Direct holdings of T2 instruments**

Not in effect

This document is not effective today but will become effective in the future.

	Point (b) of Article 63, point (a) of Article 66 and Article 67 CRR Tier 2 instruments included in item 1.2.1.1 held by institutions of the consolidated group.
0840	**1.2.1.4.2 (-) Indirect holdings of T2 instruments** Point (114) of Article 4(1), point (b) of Article 63, point (a) of Article 66 and Article 67 CRR
0841	**1.2.1.4.3 (-) Synthetic holdings of T2 instruments** Point (126) of Article 4(1), point (b) of Article 63, point (a) of Article 66 and Article 67 CRR
0842	**1.2.1.5 (-) Actual or contingent obligations to purchase own T2 instruments** Point (a) of Article 66 and Article 67 CRR According to point (a) of Article 66 CRR, "own Tier 2 instruments that an institution could be obliged to purchase as a result of existing contractual obligations" shall be deducted.
0880	**1.2.2 Transitional adjustments due to grandfathered T2 Capital instruments** Paragraphs 6 and 7 of Article 483, Articles 484, 486, 488, 490 and 491 CRR Amount of capital instruments transitionally grandfathered as T2. The amount to be reported is directly obtained from CA5.
0890	**1.2.3 Instruments issued by subsidiaries that are given recognition in T2 Capital** Articles 83, 87 and 88 CRR Sum of all the amounts of qualifying own funds of subsidiaries that is included in consolidated T2. Qualifying Tier 2 capital issued by a special purpose entity (Article 83 CRR) shall be included.
0900	**1.2.4 Transitional adjustments due to additional recognition in T2 Capital of instruments issued by subsidiaries** Article 480 CRR Adjustments to the qualifying own funds included in consolidated T2 capital due to transitional provisions. This item is obtained directly from CA5.
0910	**1.2.5 IRB Excess of provisions over expected losses eligible** Point (d) of Article 62 CRR For institutions calculating risk-weighted exposure amounts in accordance with IRB Approach, this item shall contain the positive amounts resulting from comparing the provisions and expected losses which are eligible as T2 capital.
0920	**1.2.6 SA General credit risk adjustments**

Not in effect

This document is not effective today but will become effective in the future.

	Point (c) of Article 62 CRR For institutions calculating risk-weighted exposure amounts in accordance with standard approach, this item shall contain the general credit risk adjustments eligible as T2 capital.
0930	**1.2.7 (-) Reciprocal cross holdings in T2 Capital** Point (122) of Article 4(1), point (b) of Article 66 and Article 68 CRR Holdings in T2 instruments of financial sector entities (as defined in Article 4(1)(27) CRR) where there is a reciprocal cross holding that the competent authority considers to have been designed to inflate the own funds of the institution artificially. The amount to be reported shall be calculated on the basis of the gross long positions, and shall include Tier 2 and Tier 3 own-fund insurance items.
0940	**1.2.8 (-) T2 instruments of financial sector entities where the institution does not have a significant investment** Point (27) of Article 4(1), point (c) of Article 66, Articles 68 to 70 and Article 79 CRR Part of holdings by the institution of instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution does not have a significant investment that has to be deducted from T2.
0950	**1.2.9 (-) T2 instruments of financial sector entities where the institution has a significant investment** Point (27) of Article 4(1), point (d) of Article 66, Articles 68, 69 and Article 79 CRR Holdings by the institution of T2 instruments of financial sector entities (as defined in point (27) of Article 4(1) CRR) where the institution has a significant investment shall be completely deducted.
0955	**1.2.9A (-) Excess of deductions from eligible liabilities over eligible liabilities** Article 66 (e) CRR.
0960	**1.2.10 Other transitional adjustments to T2 Capital** Articles 472, 473a, 476, 477, 478 and 481 CRR Adjustments due to transitional provisions. The amount to be reported shall be directly obtained from CA5.

Not in effect

This document is not effective today but will become effective in the future.

0970	**1.2.11 Excess of deduction from T2 items over T2 Capital (deducted in AT1)** Point (e) of Article 56 CRR Tier 2 cannot be negative, but it is possible that T2 deductions are greater than T2 Capital plus related share premium. When this happens, T2 shall be equal to zero, and the excess of T2 deductions shall be deducted from AT1. With this item, the sum of items 1.2.1 to 1.2.13 is never lower than zero. Where this item shows a positive figure, item 1.1.2.8 shall be the inverse of
	that figure.
0974	**1.2.12 (-) Additional deductions of T2 Capital due to Article 3 CRR** Article 3 CRR
0978	**1.2.13 T2 capital elements or deductions - other** This row provides flexibility solely for reporting purposes. It shall only be populated in the rare cases that there is no final decision on the reporting of specific capital items/deductions in the current CA1 template. As a consequence, this row shall only be populated if a T2 capital element or a deduction from a T2 element cannot be assigned to one of the rows 750 to 974. This row shall not be used to assign capital items/deductions which are not covered by CRR into the calculation of solvency ratios (e.g. an assignment of national capital items / deductions which are outside the scope CRR).

1.3. OF 02.00 - OWN FUNDS REQUIREMENTS (CA2)

General remarks

Template OF 02.00 summarises total risk exposure amounts where standardised approaches have been applied for the purposes of calculating the output floor (column 0020). It also includes the total risk exposure amount using standardised approaches, including the output floor multiplier (column 0030), for the purposes of comparing Risk-Weighted Assets (RWA) with and without the output floor.

Scope:

The columns Standardised approaches only (Output floor) (0020) and Standardised approaches including multiplier (Output Floor) (0030) are a requirement for Internal Multiplier (IM) firms in scope of the Basel 3.1 standards:

- on a consolidated basis only, at the UK consolidation level (i.e., the ultimate UK group level) of UK headquartered groups;
- on an individual basis to UK stand-alone firms; and
- on a sub-consolidated basis for Ring-fenced Bank (RFB) sub-groups, or individual basis where the RFB is not part of a ring-fenced sub-group.
- where applicable, the *IMA transitional period* is defined in the Glossary of the PRA Rulebook.

Not in effect

This document is not effective today but will become effective in the future.

1.3.1. Instructions concerning specific positions

Row number	Explanation
0010	**1. TOTAL RISK EXPOSURE AMOUNT** Article 92(3) of the Required Level of Own Funds (CRR) Part of the PRA rulebook and Articles 95, 96 and 98 CRR. The output floor (reported in row 0010 column 0030) should reflect the formula provided in Article 92 (2a) of the Required Level of Own Funds (CRR) Part of the PRA Rulebook: "x · S-TREA + OF-ADJ" where x = the output floor multiplier, reported in row 0035 S-TREA = the total of all SA exposures provided in columns 0010 and 0020; and OF-ADJ = the output floor adjustment, reported in row 0036
0020	**1* Of which: Investment firms under Article 95 paragraph 2 and Article 98 CRR** For investment firms under Article 95(2) and Article 98 CRR.
0030	**1** Of which: Investment firms under Article 96 paragraph 2 and Article 97 CRR** For investment firms under Article 96(2) and Article 97 CRR.
0034	**1.01 Output floor activated** Indicate (with 'Yes' or 'No') if the output floor has been activated (i.e., when, in row 0010, the value in column 0030 is equal to or greater than the value in column 0010) calculated per as per Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook.
0035	**1.02 Output floor multiplier** Indicate the output floor multiplier applicable during the reporting period, as per Article 92 (5) of the Required Level of Own Funds (CRR) Part of the PRA Rulebook.
0036	**1.03 Output floor adjustment (OF-ADJ)** Indicate the total adjustment to the output floor described in Article 92 (2a) of the Required Level of Own Funds (CRR) Part of the PRA Rulebook as "OF-ADJ".
0040	**1.1 RISK WEIGHTED EXPOSURE AMOUNTS FOR CREDIT, COUNTERPARTY CREDIT AND DILUTION RISKS AND FREE DELIVERIES** Article 92(3) (a-f) of the Required Level of Own Funds (CRR) Part of the PRA Rulebook
0050	**1.1.1 Standardised Approach (SA)** Credit risk (CR) SA template at the level of total exposures

Not in effect

This document is not effective today but will become effective in the future.

0060	**1.1.1.1 SA exposure classes excluding securitisations positions** CR SA template at the level of total exposures. The SA exposure classes are those mentioned in Article 112 of the Credit Risk: Standardised Approach (CRR) Part, excluding securitisation positions.
0070	**1.1.1.1.01 Central governments or central banks** See CR SA template
0080	**1.1.1.1.02 Regional governments or local authorities** See CR SA template
0090	**1.1.1.1.03 Public sector entities** See CR SA template
0100	**1.1.1.1.04 Multilateral development banks** See CR SA template
0110	**1.1.1.1.05 International organisations** See CR SA template
0120	**1.1.1.1.06 Institutions** See CR SA template
0130	**1.1.1.1.07 Corporates** See CR SA template
0131	**1.1.1.1.07.01 Of which: Specialised lending** 'of which: specialized lending' exposures are assigned to exposure class 'exposures to corporates' according to Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part (Article 122A and 122B of the Credit Risk: Standardised Approach (CRR) Part).
0140	**1.1.1.1.08 Retail** See CR SA template
0150	**1.1.1.1.09 Real estate exposures** See CR SA template
0160	**1.1.1.1.10 Exposures in default** See CR SA template
0170	**1.1.1.1.11 Exposures associated with particular high risk** See CR SA template

Not in effect

This document is not effective today but will become effective in the future.

0180	**1.1.1.1.12 Eligible covered bonds** See CR SA template
0200	**1.1.1.1.14 Collective investments undertakings (CIU)** See CR SA template
0210	**1.1.1.1.15 Subordinated debt, equity, and other own funds instruments** See CR SA template
0211	**1.1.1.1.16 Other items** See CR SA template
0240	**1.1.2 Internal ratings based approach (IRB)**
0250	**1.1.2.1 Exposures subject to the FIRB approach** CR IRB templates at the level of total exposures (when exposures are subject to the FIRB approach)
0271	**1.1.2.1.01 Institutions** See CR IRB templates
0290	**1.1.2.1.03 Corporates – Specialised lending exposures** See CR IRB templates. Exposures subject to the slotting approach should not be included.
0295	**1.1.2.1.0 Corporates – Financial corporates and large corporates** See CR IRB templates
0296	**1.1.2.1.05 Corporates – Other general corporates SME** See CR IRB templates
0297	**1.1.2.1.06 06 Corporates – Other general corporates non-SME** See CR IRB templates
0310	**1.1.2.2 Exposures subject to the AIRB approach** CR IRB templates at the level of total exposures (when exposures are subject to the AIRB approach)
0350	**1.1.2.2.01 Corporates – Specialised lending exposures** See CR IRB templates. Exposures subject to the slotting approach should not be included.
0355	**1.1.2.2.02 Corporates – Other general corporates SME**

Not in effect

This document is not effective today but will become effective in the future.

	See CR IRB templates
0356	**1.1.2.2.03 Corporates – Other general corporates non-SME** See CR IRB templates
0382	**1.1.2.2.04 Retail – Secured by residential immovable property SME** See CR IRB templates
0383	**1.1.2.2.05 Retail – Secured by residential immovable property non-SME** See CR IRB templates
0384	**1.1.2.2.06 Retail – Secured by commercial immovable property SME** See CR IRB templates
0385	**1.1.2.2.07 Retail – Secured by commercial immovable property non-SME** See CR IRB templates
0390	**1.1.2.2.08 Retail – Qualifying revolving** See CR IRB templates
0400	**1.1.2.2.09 Retail – Other SME** See CR IRB templates
0410	**1.1.2.2.10 Retail – Other non-SME** See CR IRB templates
0411	**1.1.2.3 Exposures subject to the slotting approach** See CR IRB 6 template
0412	**1.1.2.3.01 Project finance exposures** See CR IRB 6 template
0413	**1.1.2.3.02 Object finance exposures** See CR IRB 6 template
0414	**1.1.2.3.03 Commodities finance exposures** See CR IRB 6 template
0415	**1.1.2.3.04 Income Producing Real Estate (IPRE) exposures** See CR IRB 6 template

Not in effect

This document is not effective today but will become effective in the future.

0416	**1.1.2.3.05 High volatility Commercial Real Estate (HVCRE) exposures** See CR IRB 6 template
0450	**1.1.2.4 Other non credit-obligation assets** The amount to be reported is the risk weighted exposure amount as calculated in accordance with Article 156 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0460	**1.1.3 Risk exposure amount for contributions to the default fund of a CCP** Articles 307, 308 and 309 CRR
0470	**1.1.4 Securitisation positions** See CR SEC template
0490	**1.2 TOTAL RISK EXPOSURE AMOUNT FOR SETTLEMENT/DELIVERY** Point (c)(ii) of Article 92(3) and point (b) of Article 92(4) of the Required Level of Own Funds (CRR) Part
0500	**1.2.1 Settlement/delivery risk in the non-Trading book** See CR SETT template
0510	**1.2.2 Settlement/delivery risk in the Trading book** See CR SETT template
0520	**1.3 TOTAL RISK EXPOSURE AMOUNT FOR POSITION, FOREIGN EXCHANGE, AND COMMODITIES RISKS**
0530	**1.3.1 Risk exposure amount for position, foreign exchange and commodities risks under simplified standardised approaches (SSA)** The total market risk own funds requirements for SSA During the *IMA transitional period*, as defined in the Glossary of the PRA Rulebook, IMA firms that use the standardised approach as it applied immediately before revocation by the Treasury for the purpose of complying with paragraph 2 of Article 364, point (b) of paragraph 2 of Article 367 and paragraph 1 of Article 371 of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part must report these exposures in this row in line with point (c) of Reporting (CRR) Part 3A.1.
0540	**1.3.1.1 Traded debt instruments**
0550	**1.3.1.2 Equity**
0555	**1.3.1.3 Particular approach for position risk in CIUs**
0556	**1.3.1.3*Memo item: CIUs exclusively invested in traded debt instruments**

Not in effect

This document is not effective today but will become effective in the future.

0557	**1.3.1.3**Memo item: CIUs invested exclusively in equity instruments or in mixed instruments**
0560	**1.3.1.4 Foreign Exchange**
0570	**1.3.1.5 Commodities**
0571	**1.3.2 Risk exposure amount for position, foreign exchange and commodities risks under advanced standardised approaches (ASA) – for ASA desks only** The ASA own funds requirements for relevant desks (i.e., all desks for ASA firms). This is not applicable to SSA firms. This corresponds to aggregated own fund requirements and RWAs in ASA1-ASA10
0572	**1.3.2.1 Sensitivity-based method (SBM)** The ASA own funds requirements for relevant desks (i.e., all desks for ASA firms). This is not applicable to SSA firms. This corresponds to aggregated own fund requirements and RWAs in ASA1-ASA7 and ASA10.
0573	**1.3.2.2 Default risk capital (DRC)** The ASA own funds requirements relevant desks (i.e., all desks for ASA firms). This is not applicable to SSA firms. This corresponds to aggregated own fund requirements and RWAs in ASA8 and ASA10.
0574	**1.3.2.3 Residual risk add-on (RRAO)** The ASA own funds requirements for relevant desks (i.e., all desks for ASA firms). This is not applicable to SSA firms. This corresponds to aggregated own fund requirements and RWAs in ASA9.
0580	**1.3.3 Risk exposure amount for position, foreign exchange and commodities risks under internal model approach (IMA) – for IMA desks only** The IMA own funds requirements for desks under IMA. This is applicable only to IMA firms. This corresponds to aggregated own fund requirements and RWAs in MKR IM during the *IMA transitional period*, and in IMA1a-IMA1b after the *IMA transitional period*.
0581	**1.3.3.1 Expected Shortfall (ES)** The IMA own funds requirements for desks under IMA. This is applicable only to IMA firms. This corresponds to aggregated own fund requirements and RWAs for Expected Shortfall (ES) in IMA1a. Firms must not complete this row during the *IMA transitional period*.

Not in effect

This document is not effective today but will become effective in the future.

0582	**1.3.3.2 Stress Scenario (SS)** The IMA own funds requirements for desks under IMA. This is applicable only to IMA firms. This corresponds to aggregated own fund requirements and RWAs for Stress Scenario (SS) risk measure in IMA1b. Firms must not complete this row during the *IMA transitional period*.
0583	**1.3.3.3 Default risk charge (DRC)** The IMA own funds requirements for desks under IMA. This is applicable only to IMA firms. This corresponds to aggregated own fund requirements and RWAs for Default risk charge in IMA1b. Firms must not complete this row during the *IMA transitional period*.
0584	**1.3.3.4 Capital Surcharge** The IMA own funds requirements for desks under IMA. This is applicable only to IMA firms. This corresponds to aggregated own fund requirements and RWAs for Capital surcharge in IMA1a. Firms must not complete this row during the *IMA transitional period*.
0585	**1.3.3.5 Risk-not-in-Model (RNIM)** The IMA own funds requirements for desks under IMA. This is applicable only to IMA firms. This corresponds to aggregated own fund requirements and RWAs for Risk-not-in-Model (RNIM) in IMA1b. Firms must not complete this row during the *IMA transitional period*.
5860	**1.3.4 Risk exposure amount for Position, foreign exchange and commodities risks under advanced standardised approaches (ASA) - for all desks [*This is only applicable for IMA firms*]** The ASA own funds requirements for all positions, calculated for purpose of output floor.
5861	**1.3.4.1Sensitivity-based method (SBM)**
5862	**1.3.4.2 Default risk Capital (DRC)**
5863	**1.3.4.3 Residual risk add-on (RRAO)**
5870	**1.3.5 of which: risk exposure amount for position, foreign exchange and commodities risks under advanced standardised approaches (ASA) - for IMA desks only [*This is only applicable for IMA firms*]**

Not in effect

This document is not effective today but will become effective in the future.

	The aggregated ASA own funds requirements for positions assigned to IMA desks.
5872	**1.3.5.1 Sensitivity-based method (SBM)** The total SBM ASA own funds requirements for positions assigned to IMA desks.
5874	**1.3.5.2 Off which: General Interest Rate Risk** The SBM ASA own funds requirements at general interest rate risk class level for positions assigned to IMA desks.
5876	**1.3.5.3 Of which: Credit spread risk for non-securitisations (CSR)** The SBM ASA own funds requirements at credit spread risk class level for non-securitisations (CSR) for positions assigned to IMA desks.
5878	**1.3.5.4 Of which: Credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR)** The SBM ASA own funds requirements at credit spread risk class level for securitisations included in the alternative correlation trading portfolio (ACTP CSR) risk class level for positions assigned to IMA desks.
5880	**1.3.5.5 Of which: Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP CSR)** The SBM ASA own funds requirements at credit spread risk class level for securitisations not included in the alternative correlation trading portfolio (non-ACTP CSR) risk class level for positions assigned to IMA desks.
5882	**1.3.5.6 Of which: Equity risk** The SBM ASA own funds requirements at equity risk class level for positions assigned to IMA desks.
5884	**1.3.5.7 Of which: Commodity risk** The SBM ASA own funds requirements at commodity risk class level for positions assigned to IMA desks.
5886	**1.3.5.8 Of which: Foreign exchange risk** The SBM ASA own funds requirements at foreign exchange risk class level for positions assigned to IMA desks.
5888	**1.3.5.9 Default risk Capital (DRC)** The DRC ASA own funds requirements for positions assigned to IMA desks
5890	**1.3.5.10 Of which: Non-securitisations** The DRC ASA own funds requirements for non-securitisations for positions assigned to IMA desks
5892	**1.3.5.11 Of which: Securitisation included in the alternative correlation trading portfolio (ACTP)** The DRC ASA own funds requirements for securitisations included in the alternative correlation trading portfolio (ACTP CSR) for positions assigned to IMA desks
5894	**1.3.5.12 Of which: Securitisation not included in the alternative correlation trading portfolio (non-ACTP)**

Not in effect

This document is not effective today but will become effective in the future.

	The DRC ASA own funds requirements for securitisations not included in the alternative correlation trading portfolio (ACTP CSR) for positions assigned to IMA desks
5896	**1.3.5.13 Residual risk add-on (RRAO)** The RRAO ASA own funds requirements for positions assigned to IMA desks.
5898	**1.3A TOTAL RISK EXPOSURE AMOUNT FOR CAPITAL CHARGE DUE TO SWITCHING POSITIONS BETWEEN TRADING AND NON-TRADING BOOK** The Capital charge due to the reassignment of positions between trading and non-trading book in accordance with Trading Book (CRR) Part Article 104a (4) of the PRA Rulebook.
0590	**1.4 TOTAL RISK EXPOSURE AMOUNT OF OPERATION-AL RISK (Opr)** Point (e) of Article 92(3) and point (b) of Article 92(4) of the Required Level of Own Funds (CRR) part of the PRA Rulebook. For investment firms under Articles 95(2) and 96(2) and Article98 CRR, this element shall be zero.
0630	**1.5 ADDITIONAL RISK EXPOSURE AMOUNT DUE TO FIXED OVERHEADS**
0640	**1.6 TOTAL RISK EXPOSURE AMOUNT FOR CREDIT VALUATION ADJUSTMENT** Point (d) of Article 92(3) of the Required Level of Own Funds part See CVA template
0641	**1.6.1 Standardised Approach (SA)** Own funds requirements for credit valuation adjustment risk in accordance with Chapter 5 of the Credit Valuation Adjustment Risk Part of the PRA Rulebook. See CVA template.
0642	**1.6.2 Basic Approach (BA)** Own funds requirements for credit valuation adjustment risk in accordance with Chapter 4 of the Credit Valuation Adjustment Risk Part of the PRA Rulebook. See CVA template. Where firms have IMM permission and choose to use this methodology for calculating the exposure at default (EAD) for the purposes of BA-CVA, column 0010 must be completed using the IMM and column 0020 must be computed using the Standardised Approach to Counterparty Credit Risk (SA-CCR) only.
0643	**1.6.3. Alternative Approach (AA)** Own funds requirements for credit valuation adjustment risk in accordance with Chapter 6 of the Credit Valuation Adjustment Risk Part of the PRA Rulebook. See CVA template.

Not in effect

This document is not effective today but will become effective in the future.

0680	**1.7 TOTAL RISK EXPOSURE AMOUNT RELATED TO LARGE EXPOSURES IN THE TRADING BOOK** Point (b)(ii) of Article 92(3) of the Required Level of Own Funds (CRR) Part and Articles 395 to 401 CRR.
0690	**1.8 OTHER RISK EXPOSURE AMOUNTS** Articles 3, 458 and 459 CRR and risk exposure amounts which cannot be assigned to one of the items from 1.1 to 1.7. Institutions shall report the amounts needed to comply with the following: Stricter prudential measures in accordance with Articles 458 and 459 CRR. Additional risk exposure amounts due to Article 3 CRR. This item does not have a link to a details template.
0710	**1.8.2 Of which: Additional stricter prudential requirements based on Article 458 CRR** Article 458 CRR.
0720	**1.8.2* Of which: requirements for large exposures** Article 458 CRR.
0730	**1.8.2** Of which: due to modified risk weights for targeting asset bubbles in the residential and commercial property** Article 458 CRR.
0740	**1.8.2*** Of which: due to intra financial sector exposures** Article 458 CRR.
0750	**1.8.3 Of which: Additional stricter prudential requirements based on Article 459 CRR** Article 459 CRR.
0760	**1.8.4 Of which: Additional risk exposure amount due to Article 3 CRR** Article 3 CRR. The additional risk exposure amount has to be reported. It shall only include the additional amounts (e.g., if an exposure of 100 has a risk-weight of 20% and the institutions applies a risk weight of 50% based on Article 3 CRR, the amount to be reported is 30).

Column	Legal references and instructions
0010	**All approaches** See instructions concerning specific positions regarding rows.
0020	**Standardised approaches only (output floor)** Captures risk exposure amounts calculated under standardised approaches per exposure class, where relevant. Rows containing totals by risk type should reflect entire current portfolios using standardised approaches only.

Not in effect

This document is not effective today but will become effective in the future.

	Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook and relevant articles per row.
0030	**Output floor** Captures the sum of risk exposure amounts calculated under standardised approaches e.g., a complete expression of own funds as if no modelling permissions were applied. This should be reported after applying the output floor multiplier and output floor adjustment as per Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook.

1.3.2. OF 02.01 - Output Floor

General remarks

The output floor template (OF 02.01) provides the necessary information to compare Risk-Weighted Assets (RWA) using only standardised approaches against RWA calculated using permitted internal models. Reported numbers are calculated for comparison purposes and do not independently represent own fund requirements.

Scope:

OF 02.01 is a requirement for IM firms in scope of the output floor, which is applied:

- on a consolidated basis only, at the UK consolidation level (i.e., the ultimate UK group level) of UK headquartered groups;
- on an individual basis to UK stand-alone firms; and
- on a sub-consolidated basis for ring fenced bank (RFB) sub-groups, or individual basis where the RFB is not part of a ring-fenced sub-group.

Instructions regarding specific positions

Column	Description
0010	**RWA for modelled approaches** This column should reflect current portfolios where RWAs are calculated using modelled approaches the firm has permission to use only (see templates for modelled approaches).
0020	**RWA for portfolios on standardised approaches** This column should reflect current portfolios where RWAs are calculated using standardised approaches only (see SA templates).
0030	**Total RWA (U-TREA)** This column should reflect a sum of 0010 and 0020, i.e. the complete current portfolio. This is described as the un-floored total risk exposure amount (U-TREA) in Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook.

Not in effect

This document is not effective today but will become effective in the future.

0040	**Standardised total RWA (S-TREA)** This column should reflect current portfolios using standardised approaches only (see SA templates). The standardised approaches used should be consistent with Article 92 of the Required Level of Own Funds (CRR) Part of the PRA Rulebook and the reporting instructions supporting all standardised approach templates. This is described as the standardised total risk exposure amount (S-TREA) in Article 92. The output floor multiplier should not be applied to this column.

Row	Description
0010	**Credit risk (excluding counterparty credit risk)** Approaches should be applied in line with the credit risk (CR) SA and CR IRB templates.
0020	**Counterparty credit risk** Approaches should be applied in line with counterparty credit risk (CCR) templates.
0030	**Credit valuation adjustment** Approaches should be applied in line with credit valuation adjustment (CVA) templates. Where firms have IMM permission and choose to use this methodology for calculating the exposure at default (EAD) for the purposes of BA-CVA, column 0010 must be completed using the IMM and column 0020 must be computed using the Standardised Approach to Counterparty Credit Risk (SA-CCR) only.
0040	**Securitisation exposures in the banking book** Approaches should be applied in line with securitisation (SEC) templates.
0050	**Market risk** Approaches should be applied in line with market risk (MR) ASA templates.
0060	**Operational risk** Approaches should be applied in line with operational risk (OPR) templates.
0070	**Residual RWA** SA RWAs not captured elsewhere should be aggregated in this row, i.e., RWAs arising from equity investments in funds, settlement risk.
0080	**Total** Sum of rows 0010-0070.

Not in effect

1.4. C 03.00 - CAPITAL RATIOS AND CAPITAL LEVELS (CA3)

1.4.1. Instructions concerning specific positions

This document is not effective today but will become effective in the future.

Rows

0010	**1 CET1 Capital ratio** Point (a) of Article 92(2) CRR The CET1 capital ratio is the CET1 capital of the institution expressed as a percentage of the total risk exposure amount.
0020	**2 Surplus(+)/Deficit(-) of CET1 capital** This item shows, in absolute figures, the amount of CET1 capital surplus or deficit relating to the requirement set in point (a) of Article 92(1) CRR (4,5%), i.e. without taking into account the capital buffers and transitional provisions on the ratio.
0030	**3 T1 Capital ratio** Point (b) of Article 92(2) CRR The T1 capital ratio is the T1 capital of the institution expressed as a percentage of the total risk exposure amount.
0040	**4 Surplus(+)/Deficit(-) of T1 capital** This item shows, in absolute figures, the amount of T1 capital surplus or deficit relating to the requirement set in point (b) of Article 92(1) CRR (6%), i.e. without taking into account the capital buffers and transitional provisions on the ratio.
0050	**5 Total capital ratio** Point (c) of Article 92(2) CRR The total capital ratio is the own funds of the institution expressed as a percentage of the total risk exposure amount.
0060	**6 Surplus(+)/Deficit(-) of total capital** This item shows, in absolute figures, the amount of own funds surplus or deficit relating to the requirement set in point (c) of Article 92(1) CRR (8%), i.e. without taking into account the capital buffers and transitional provisions on the ratio.

Not in effect

This document is not effective today but will become effective in the future.

0130	**13 Total SREP capital requirement (TSCR) ratio** The sum of (i) and (ii) as follows: (i) the total capital ratio (8%) as specified in point (c) of Article 92(1) CRR; (ii) the additional own funds requirements (Pillar 2 Requirements – P2R) as referred to in point (a) of Article 104 (1) CRD, presented as ratio. They shall be determined in accordance with the criteria specified in the *EBA Guidelines on common procedures and methodologies for the supervisory review and evaluation process and supervisory stress testing* (EBA SREP GL). This item shall reflect the total SREP capital requirement (TSCR) ratio as communicated to the institution by the competent authority. The TSCR is defined in Section 7.4 and 7.5 of the EBA SREP GL. Where no additional own funds requirements were communicated by the
	competent authority, only point (i) shall be reported.
0140	**13* TSCR: to be made up of CET1 capital** The sum of (i) and (ii) as follows: (i) the CET1 capital ratio (4.5%) as per point (a) of Article 92(1) CRR; (ii) the part of the P2R ratio, referred to in point (ii) of row 0130, which is required by the competent authority to be held in the form of CET1 capital. Where no additional own funds requirements, to be held in the form of CET1 capital, were communicated by the competent authority, only point (i) shall be reported.
0150	**13** TSCR: to be made up of Tier 1 capital** The sum of (i) and (ii) as follows: (i) the Tier 1 capital ratio (6%) as per point (b) of Article 92(1) CRR; (ii) the part of P2R ratio, referred to in point (ii) of row 0130, which is required by the competent authority to be held in the form of Tier 1 capital. Where no additional own funds requirements, to be held in the form of Tier 1 capital, were communicated by the competent authority, then only point (i) shall be reported.
0160	**14 Overall capital requirement (OCR) ratio** The sum of (i) and (ii) as follows: (i) the TSCR ratio referred to in row 0130; (ii) to the extent it is legally applicable, the combined buffer requirement ratio referred to in point (6) of Article 128 CRD. This item shall reflect the Overall capital requirement (OCR) ratio as defined in Section 7.5 of the EBA SREP GL. Where no buffer requirement is applicable, only point (i) shall be reported.

Not in effect

This document is not effective today but will become effective in the future.

0170	**14* OCR: to be made up of CET1 capital** The sum of (i) and (ii) as follows: (i) the TSCR ratio to be made up of CET1 capital referred to in row 0140; (ii) to the extent it is legally applicable, the combined buffer requirement ratio referred to in point (6) of Article 128 CRD. Where no buffer requirement is applicable, only point (i) shall be reported.
0180	**14** OCR: to be made up of Tier 1 capital** The sum of (i) and (ii) as follows: (i) the TSCR ratio to be made up of Tier 1 capital referred to in row 0150; (ii) to the extent it is legally applicable, the combined buffer requirement ratio referred to in point (6) of Article 128 CRD. Where no buffer requirement is applicable, only point (i) shall be reported.
0190	**15 Overall capital requirement (OCR) and Pillar 2 Guidance (P2G) ratio** The sum of (i) and (ii) as follows: (i) the OCR ratio referred to in row 160; (ii) where applicable, the guidance on additional own funds communicated by the competent authority (Pillar 2 Guidance - P2G) as referred to in Article 104b(3) CRD, presented as ratio. They shall be defined in accordance with section 7.7.1 of the EBA SREP GL. P2G shall be included only if communicated to the institution by the competent authority. Where no P2G is communicated by the competent authority, only point (i) shall be reported.
0200	**15* OCR and P2G: to be made up of CET1 capital** The sum of (i) and (ii) as follows: (i) the OCR ratio to be made up of CET1 capital referred to in row 0170; (ii) where applicable, the part of P2G, referred to in point (ii) in row 0190, which is required by the competent authority to be held in the form of CET1 capital. P2G shall be included only if communicated to the institution by the competent authority. Where no P2G is communicated by the competent authority, only point (i) shall be reported.

Not in effect

This document is not effective today but will become effective in the future.

0210	**15** OCR and P2G: to be made up of Tier 1 capital** The sum of (i) and (ii) as follows: (i) the OCR ratio to be made up of Tier 1 capital referred to in row 0180; (ii) where applicable, the part of P2G, referred to in point (ii) in row 0190, which is required by the competent authority to be held in the form of Tier 1 capital. P2G shall be included only if communicated to the institution by the competent authority. Where no P2G is communicated by the competent authority, only point (i) shall be reported.
0220	**Surplus(+)/Deficit(-) of CET1 capital considering the requirements of Article 92 CRR and 104a CRD** This item shows, in absolute figures, the amount of CET1 capital surplus or deficit relating to the requirements set in point (a) of Article 92(1) CRR (4,5%) and Article 104a CRD, to the extent that the requirement of Article 104a CRD has to be met with CET1 capital. Where an institution has to use its CET1 to meet its requirements of Article 92(1) point (b) and / or (c) CRR and / or Article 104a CRD beyond the extent to which the latter has to be
	met with CET1 capital, the reported surplus or deficit shall take this into account. This amount reflects the CET1 capital available to meet the combined buffer requirement and other requirements.
0300	**CET1 Capital ratio without application of the transitional provisions on IFRS 9** Point (a) of Article 92(2) CRR, Article 473a (8) CRR
0310	**T1 Capital ratio without application of the transitional provisions on IFRS 9** Point (b) of Article 92(2) CRR, Article 473a (8) CRR
0320	**Total capital ratio without application of the transitional provisions on IFRS 9** Point (c) of Article 92(2) CRR, Article 473a (8) CRR

Not in effect

1.5. C 04.00 - MEMORANDUM ITEMS (CA4)

1.5.1. Instructions concerning specific positions

Rows	
0010	**1. Total deferred tax assets** The amount reported in this item shall be equal to the amount reported in the most recent verified/audited accounting balance sheet.

This document is not effective today but will become effective in the future.

0020	**1.1 Deferred tax assets that do not rely on future profitability** Article 39(2) CRR Deferred tax assets that were created before 23 November 2016 and do not rely on future profitability, and thus are subject to the application of a risk weight.
0030	**1.2 Deferred tax assets that rely on future profitability and do not arise from temporary differences** Point (c) of Article 36(1) and Article 38 CRR Deferred tax assets that rely on future profitability, but do not arise from temporary differences, and thus are not subject to any threshold (i.e. are completely deducted from CET1).
0040	**1.3 Deferred tax assets that rely on future profitability and arise from temporary differences** Point (c) of Article 36(1); Article 38 and point (a) of Article 48(1) CRR Deferred tax assets that rely on future profitability and arise from temporary differences, and thus, their deduction from CET1 is subject to

	10% and 17.65% thresholds in Article 48 CRR.
0050	**2 Total deferred tax liabilities** The amount reported in this item shall be equal to the amount reported in the latest verified/audited accounting balance sheet.
0060	**2.1 Deferred tax liabilities non deductible from deferred tax assets that rely on future profitability** Paragraphs 3 and 4 of Article 38 CRR Deferred tax liabilities for which conditions in paragraphs 3 and 4 of Article 38 CRR are not met. Hence, this item shall include the deferred tax liabilities that reduce the amount of goodwill, other intangible assets or defined benefit pension fund assets required to be deducted, which are reported, respectively, in CA1 items 1.1.1.10.3, 1.1.1.11.2 and 1.1.1.14.2.
0070	**2.2 Deferred tax liabilities deductible from deferred tax assets that rely on future profitability** Article 38 CRR

Not in effect

This document is not effective today but will become effective in the future.

0080	**2.2.1 Deductible deferred tax liabilities associated with deferred tax assets that rely on future profitability and do not arise from temporary differences** Paragraphs 3, 4 and 5 of Article 38 CRR Deferred tax liabilities which may reduce the amount of deferred tax assets that rely on future profitability, in accordance with paragraphs 3 and 4 of Article 38 CRR, and are not allocated to deferred tax assets that rely on future profitability and arise from temporary differences, as laid down in Article 38(5) CRR
0090	**2.2.2 Deductible deferred tax liabilities associated with deferred tax assets that rely on future profitability and arise from temporary differences** Paragraphs 3, 4 and 5 of Article 38 CRR Deferred tax liabilities which may reduce the amount of deferred tax assets that rely on future profitability, in accordance with paragraphs 3 and 4 of Article 38 CRR, and are allocated to deferred tax assets that rely on future profitability and arise from temporary differences, as laid down in Article 38(5) CRR
0093	**2A Tax overpayments and tax loss carry backs** Article 39(1) CRR The amount of tax overpayments and tax loss carry backs which is not deducted from own funds in accordance with Article 39(1) CRR; the amount reported shall be the amount before the application of risk weights.
0096	**2B Deferred Tax Assets subject to a risk weight of 250%** Article 48(4) CRR

	The amount of deferred tax assets that are dependent on future profitability and arise from temporary differences that are not deducted pursuant to Article 48(1) CRR, but subject to a risk weight of 250% in accordance with Article 48(4) CRR, taking into account the effect of Article 470, Article 478(2) and point (a) of Article 473a(7) CRR. The amount reported shall be the amount of DTAs before the application of the risk weight.
0097	**2C Deferred Tax Assets subject to a risk weight of 0%** Point (d) of Article 469(1), Article 470, Article 472(5) and Article 478 CRR The amount of deferred tax assets that are dependent on future profitability and arise from temporary differences that are not deducted pursuant to point (d) of Article 469(1), Article 470 CRR, Article 478 (2) and point a of Article 473a (7) CRR, but subject to a risk weight of 0% in accordance with Article 472(5) CRR. The amount reported shall be the amount of DTAs before the application of the risk weight.

Not in effect

This document is not effective today but will become effective in the future.

0901	**2W Exception from deduction of intangible assets from CET1** Point (b) of Article 36(1) CRR Institutions shall report the amount of prudently valued software assets exempted from the deduction.
0905	**2Y AT1 Capital instruments and the related share premium accounts classified as equity under applicable accounting standards** The amount of AT1 instruments including their related share premium accounts that are classified as equity under the applicable accounting standard
0906	**2Z AT1 Capital instruments and the related share premium accounts classified as liabilities under applicable accounting standards** The amount of AT1 instruments including their related share premium accounts that are classified as liabilities under the applicable accounting standard
0100	**3. IRB excess (+) or shortfall (-) of credit risk adjustments, additional value adjustments and other own funds reductions to expected losses for non defaulted exposures** Point (d) of Article 36(1), point (d) of Article 62, Articles 158 and 159 CRR This item shall only be reported by IRB institutions.
0110	**3.1 Total credit risk adjustments, additional value adjustments and other own funds reductions eligible for inclusion in the calculation of the expected loss amount** Article 159 CRR This item shall only be reported by IRB institutions.

0120	**3.1.1 General credit risk adjustments** Article 159 CRR This item shall only be reported by IRB institutions.
0130	**3.1.2 Specific credit risk adjustments** Article 159 CRR This item shall only be reported by IRB institutions.
0131	**3.1.3 Additional value adjustments and other own funds reductions** Articles 34, 110 and 159 CRR This item shall only be reported by IRB institutions.

Not in effect

This document is not effective today but will become effective in the future.

0140	**3.2 Total expected losses eligible** Paragraphs 5, 6 and 10 of Article 158 and Article 159 CRR This item shall only be reported by IRB institutions. Only the expected loss related to non-defaulted exposures shall be reported.
0145	**4 IRB excess (+) or shortfall (-) of specific credit risk adjustments to expected losses for defaulted exposures** Point (d) of Article 36(1), point (d) of Article 62, Articles 158 and 159 CRR This item shall only be reported by IRB institutions.
0150	**4.1 Specific credit risk adjustments and positions treated similarly** Article 159 CRR This item shall only be reported by IRB institutions.
0155	**4.2 Total expected losses eligible** Paragraphs 5, 6 and 10 of Article 158, and Article 159 CRR This item shall only be reported by IRB institutions. Only the expected loss related to defaulted exposures shall be reported.
0160	**5 Risk weighted exposure amounts for calculating the cap to the excess of provision eligible as T2** Point (d) of Article 62 CRR For IRB institutions, the excess amount of provisions (to expected losses) eligible for inclusion in Tier 2 capital is capped at 0.6% of risk weighted exposure amounts calculated with the IRB Approach, in accordance with point (d) of Article 62 CRR. The amount to be reported in this item is the risk weighted exposure amounts (i.e. not multiplied by 0.6%) which is the base for calculating the cap.
0170	**6 Total gross provisions eligible for inclusion in T2 capital**

	Point (c) of Article 62 CRR This item includes the general credit risk adjustments that are eligible for inclusion in T2 capital, before cap. The amount to be reported shall be gross of tax effects.

Not in effect

This document is not effective today but will become effective in the future.

0180	**7 Risk weighted exposure amounts for calculating the cap to the provision eligible as T2** Point (c) of Article 62 CRR According to point (c) of Article 62 CRR, the credit risk adjustments eligible for inclusion in Tier 2 capital is capped at 1.25% of riskweighted exposure amounts. The amount to be reported in this item is the risk weighted exposure amounts (i.e. not multiplied by 1.25%) which is the base for calculating the cap.
0190	**8 Threshold non-deductible of holdings in financial sector entities where an institution does not have a significant investment** Point (a) of Article 46(1) CRR This item contains the threshold up to which holdings in a financial sector entity where an institution does not have a significant investment are not deducted. The amount results from adding up all items which are the base of the threshold and multiplying the sum thus obtained by 10%.
0200	**9 10% CET1 threshold** Points (a) and (b) of Article 48(1) CRR This item contains the 10% threshold for holdings in financial sector entities where an institution has a significant investment, and for deferred tax assets that are dependent on future profitability and arise from temporary differences. The amount results from adding up all items which are the base of the threshold and multiplying the sum thus obtained by 10%.
0210	**10 17.65% CET1 threshold** Article 48(1) CRR This item contains the 17.65% threshold for holdings in financial sector entities where an institution has a significant investment, and for deferred tax assets that are dependent on future profitability and arise from temporary differences, to be applied after the 10% threshold. The threshold is to be calculated in such a way that the amount of the two items that is recognised does not exceed 15% of the final Common Equity Tier 1 capital, i.e. the CET1 capital calculated after all deductions, not including any adjustment due to transitional provisions.
0225	**11 Eligible capital for the purposes of qualifying holdings outside the financial sector**

	Point (a) of point (71) of Article 4(1) CRR

Not in effect

This document is not effective today but will become effective in the future.

0230	**12 Holdings of CET1 capital of financial sector entities where the institution does not have a significant investment, net of short positions** Articles 44, 45, 46 and 49 CRR
0240	**12.1 Direct holdings of CET1 capital of financial sector entities where the institution does not have a significant investment** Articles 44, 45, 46 and 49 CRR
0250	**12.1.1 Gross direct holdings of CET1 capital of financial sector entities where the institution does not have a significant investment** Articles 44, 46 and 49 CRR Direct holdings of CET1 capital of financial sector entities where the institution does not have a significant investment, excluding: a) Underwriting positions held for 5 working days or fewer; b) The amounts relating to the investments for which any alternative in Article 49 is applied; and c) Holdings which are treated as reciprocal cross holdings in accordance with point (g) of Article 36(1) CRR
0260	**12.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above** Article 45 CRR Point a of Article 45 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0270	**12.2 Indirect holdings of CET1 capital of financial sector entities where the institution does not have a significant investment** Point (114) of Article 4(1) and Articles 44 and 45 CRR
0280	**12.2.1 Gross indirect holdings of CET1 capital of financial sector entities where the institution does not have a significant investment** Point (114) of Article 4(1) and Articles 44 and 45 CRR The amount to be reported is the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It is obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices. Holdings which are treated as reciprocal cross holdings in accordance with point (g) of Article 36(1) CRR shall not be included

Not in effect

This document is not effective today but will become effective in the future.

0290	**12.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above** Point (114) of Article 4(1) and Article 45 CRR Point (a) of Article 45 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0291	**12.3.1 Synthetic holdings of CET1 capital of financial sector entities where the institution does not have a significant investment** Point (126) of Article 4(1) and Articles 44 and 45 CRR
0292	**12.3.2 Gross synthetic holdings of CET1 capital of financial sector entities where the institution does not have a significant investment** Point (126) of Article 4(1) and Articles 44 and 45 CRR
0293	**12.3.3 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above** Point (126) of Article 4(1) and Article 45 CRR. Point (a) of Article 45 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0300	**13 Holdings of AT1 capital of financial sector entities where the institution does not have a significant investment, net of short positions** Articles 58, 59 and 60 CRR
0310	**13.1 Direct holdings of AT1 capital of financial sector entities where the institution does not have a significant investment** Articles 58, 59 and Article 60(2) CRR
0320	**13.1.1 Gross direct holdings of AT1 capital of financial sector entities where the institution does not have a significant investment** Article 58 and Article 60(2) CRR Direct holdings of AT1 capital of financial sector entities where the institution does not have a significant investment, excluding: a) Underwriting positions held for 5 working days or fewer; and b) Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 56 CRR

Not in effect

This document is not effective today but will become effective in the future.

0330	**13.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above** Article 59 CRR Point (a) of Article 59 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is ei-

	ther the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0340	**13.2 Indirect holdings of AT1 capital of financial sector entities where the institution does not have a significant investment** Point (114) of Article 4(1) and Articles 58 and 59 CRR
0350	**13.2.1 Gross indirect holdings of AT1 capital of financial sector entities where the institution does not have a significant investment** Point (114) of Article 4(1) and Articles 58 and 59 CRR The amount to be reported is the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It is obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices. Holdings which are treated as reciprocal cross holdings according to point (b) of Article 56 CRR shall not be included.
0360	**13.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above** Point (114) of Article 4(1) and Article 59 CRR Point (a) of Article 59 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0361	**13.3 Synthetic holdings of AT1 capital of financial sector entities where the institution does not have a significant investment** Point (126) of Article 4(1) and Articles 58 and 59 CRR
0362	**13.3.1 Gross synthetic holdings of AT1 capital of financial sector entities where the institution does not have a significant investment** Point (126) of Article 4(1) and Articles 58 and 59 CRR

Not in effect

This document is not effective today but will become effective in the future.

0363	**13.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above** Point (126) of Article 4(1) and Article 59 CRR. Point (a) of Article 59 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0370	**14. Holdings of T2 capital of financial sector entities where the institution does not have a significant investment, net of short positions** Articles 68, 69 and 70 CRR

0380	**14.1 Direct holdings of T2 capital of financial sector entities where the institution does not have a significant investment** Articles 68 and 69 and Article 70(2) CRR
0390	**14.1.1 Gross direct holdings of T2 capital of financial sector entities where the institution does not have a significant investment** Article 68 and Article 70(2) CRR Direct holdings of T2 capital of financial sector entities where the institution does not have a significant investment, excluding: a) Underwriting positions held for 5 working days or fewer; and b) Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 66 CRR
0400	**14.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above** Article 69 CRR Point (a) of Article 69 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0410	**14.2 Indirect holdings of T2 capital of financial sector entities where the institution does not have a significant investment** Point (114) of Article 4(1) and Articles 68 and 69 CRR

Not in effect

This document is not effective today but will become effective in the future.

0420	**14.2.1 Gross indirect holdings of T2 capital of financial sector entities where the institution does not have a significant investment** Point (114) of Article 4(1) and Articles 68 and 69 CRR The amount to be reported is the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It is obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices. Holdings which are treated as reciprocal cross holdings in accordance with Article 66 point (b) CRR shall not be included
0430	**14.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above** Point (114) of Article 4(1) and Article 69 CRR Point (a) of Article 69 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0431	**14.3 Synthetic holdings of T2 capital of financial sector entities where the institution does not have a significant investment** Point (126) of Article 4(1) and Articles 68 and 69 CRR

0432	**14.3.1 Gross synthetic holdings of T2 capital of financial sector entities where the institution does not have a significant investment** Point (126) of Article 4(1) and Articles 68 and 69 CRR
0433	**14.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above** Point (126) of Article 4(1) and Article 69 CRR. Point (a) of Article 69 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0440	**15 Holdings of CET1 capital of financial sector entities where the institution has a significant investment, net of short positions** Articles 44, 45, 47 and 49 CRR
0450	**15.1 Direct holdings of CET1 capital of financial sector entities where the institution has a significant investment** Articles 44, 45, 47 and 49 CRR

Not in effect

This document is not effective today but will become effective in the future.

0460	**15.1.1 Gross direct holdings of CET1 capital of financial sector entities where the institution has a significant investment** Articles 44, 45, 47 and 49 CRR Direct holdings of CET1 capital of financial sector entities where the institution has a significant investment, excluding: a) Underwriting positions held for 5 working days or fewer; b) The amounts relating to the investments for which any alternative in Article 49 is applied; and c) Holdings which are treated as reciprocal cross holdings in accordance with point (g) of Article 36(1) CRR
0470	**15.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above** Article 45 CRR Point (a) of Article 45 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0480	**15.2 Indirect holdings of CET1 capital of financial sector entities where the institution has a significant investment** Point (114) of Article 4(1) and Articles 44 and 45 CRR
0490	**15.2.1 Gross indirect holdings of CET1 capital of financial sector entities where the institution has a significant investment** Point (114) of Article 4(1) and Articles 44 and 45 CRR

	The amount to be reported shall be the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It shall be obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices. Holdings which are treated as reciprocal cross holdings in accordance with point (g) of Article 36(1) CRR shall not be included.
0500	**15.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above** Point (114) of Article 4(1) and Article 45 CRR Point (a) of Article 45 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0501	**15.3 Synthetic holdings of CET1 capital of financial sector entities where the institution has a significant investment** Point (126) of Article 4(1) and Articles 44 and 45 CRR

Not in effect

This document is not effective today but will become effective in the future.

0502	**15.3.1 Gross synthetic holdings of CET1 capital of financial sector entities where the institution has a significant investment** Point (126) of Article 4(1) and Articles 44 and 45 CRR
0503	**15.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above** Point (126) of Article 4(1) and Article 45 CRR. Point (a) of Article 45 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0504	**Investments in CET1 capital of financial sector entities where the institution has a significant investment - subject to a risk weight of 250%** Article 48(4) CRR The amount of significant investments in CET1 capital of financial sector entities that are not deducted pursuant to Article 48(1) CRR, but subject to a risk weight of 250% in accordance with Article 48(4) CRR. The amount reported shall be the amount of significant investments before the application of the risk weight.
0510	**16 Holdings of AT1 capital of financial sector entities where the institution has a significant investment, net of short positions** Articles 58 and 59 CRR
0520	**16.1 Direct holdings of AT1 capital of financial sector entities where the institution has a significant investment**

	Articles 58 and 59 CRR
0530	**16.1.1 Gross direct holdings of AT1 capital of financial sector entities where the institution has a significant investment** Article 58 CRR Direct holdings of AT1 capital of financial sector entities where the institution has a significant investment, excluding: a) Underwriting positions held for 5 working days or fewer (point (d) of Article 56 CRR); and b) Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 56 CRR.

not in effect

This document is not effective today but will become effective in the future.

0540	**16.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above** Article 59 CRR Point (a) of Article 59 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0550	**16.2 Indirect holdings of AT1 capital of financial sector entities where the institution has a significant investment** Point (114) of Article 4(1) and Articles 58 and 59 CRR
0560	**16.2.1 Gross indirect holdings of AT1 capital of financial sector entities where the institution has a significant investment** Point (114) of Article 4(1) and Articles 58 and 59 CRR The amount to be reported shall be the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It shall be obtained by calculating the underlying exposure to the capital instruments of the financial sector entities in the indices. Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 56 CRR shall not be included.
0570	**16.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above** Point (114) of Article 4(1) and Article 59 CRR Point (a) of Article 59 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0571	**16.3 Synthetic holdings of AT1 capital of financial sector entities where the institution has a significant investment** Point (126) of Article 4(1) and Articles 58 and 59 CRR
0572	**16.3.1 Gross synthetic holdings of AT1 capital of financial sector**

	entities where the institution has a significant investment Point (126) of Article 4(1) and Articles 58 and 59 CRR
0573	**16.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above** Point (126) of Article 4(1) and Article 59 CRR. Point (a) of Article 59 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.

Not in effect

This document is not effective today but will become effective in the future.

0580	**17 Holdings of T2 capital of financial sector entities where the institution has a significant investment, net of short positions** Articles 68 and 69 CRR
0590	**17.1 Direct holdings of T2 capital of financial sector entities where the institution has a significant investment** Articles 68 and 69 CRR
0600	**17.1.1 Gross direct holdings of T2 capital of financial sector entities where the institution has a significant investment** Article 68 CRR Direct holdings of T2 capital of financial sector entities where the institution has a significant investment, excluding: a) Underwriting positions held for 5 working days or fewer (point (d) of Article 66 CRR); and b) Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 66 CRR
0610	**17.1.2 (-) Permitted offsetting short positions in relation to the direct gross holdings included above** Article 69 CRR Point (a) of Article 69 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0620	**17.2 Indirect holdings of T2 capital of financial sector entities where the institution has a significant investment** Point (114) of Article 4(1) and Articles 68 and 69 CRR
0630	**17.2.1 Gross indirect holdings of T2 capital of financial sector entities where the institution has a significant investment** Point (114) of Article 4(1) and Articles 68 and 69 CRR The amount to be reported shall be the indirect holdings in the trading book of the capital instruments of financial sector entities that take the form of holdings of index securities. It shall be obtained by calculating the underlying exposure to the capital instruments of the financial sec-

	tor entities in the indices. Holdings which are treated as reciprocal cross holdings in accordance with point (b) of Article 66 CRR shall not be included

Not in effect

This document is not effective today but will become effective in the future.

0640	**17.2.2 (-) Permitted offsetting short positions in relation to the indirect gross holdings included above** Point (114) of Article 4(1) and Article 69 CRR Point (a) of Article 69 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0641	**17.3 Synthetic holdings of T2 capital of financial sector entities where the institution has a significant investment** Point (126) of Article 4(1) and Articles 68 and 69 CRR
0642	**17.3.1 Gross synthetic holdings of T2 capital of financial sector entities where the institution has a significant investment** Point (126) of Article 4(1) and Articles 68 and 69 CRR
0643	**17.3.2 (-) Permitted offsetting short positions in relation to the synthetic gross holdings included above** Point (126) of Article 4(1) and Article 69 CRR. Point (a) of Article 69 CRR allows offsetting short positions in the same underlying exposure provided the maturity date of the short position is either the same or later than the maturity date of the long position or the residual maturity of the short position is at least one year.
0650	**18 Risk weighted exposures of CET1 holdings in financial sector entities which are not deducted from the institution's CET1 capital** Articles 46(4), 48(4) and 49(4) CRR
0660	**19 Risk weighted exposures of AT1 holdings in financial sector entities which are not deducted from the institution's AT1 capital** Article 60(4) CRR
0670	**20 Risk weighted exposures of T2 holdings in financial sector entities which are not deducted from the institution's T2 capital** Article 70(4) CRR
0680	**21 Holdings on CET1 Capital Instruments of financial sector entities where the institution does not have a significant investment temporary waived** Article 79 CRR A competent authority may waive on a temporary basis the provisions on deductions from CET1 due to holdings on instruments of a specific financial sector entity, where it deems those holdings to be for the purposes of a financial assistance operation designed to reorganise and

Not in effect

This document is not effective today but will become effective in the future.

	save that entity. Note that those instruments shall also be reported on item 12.1.
0690	**22 Holdings on CET1 Capital Instruments of financial sector entities where the institution has a significant investment temporary waived** Article 79 CRR A competent authority may waive the provisions on deductions from CET1 due to holdings on instruments of a specific financial sector entity, when it deems those holdings to be for the purposes of a financial assistance operation designed to reorganise and save that entity. Note that those instruments shall also be reported on item 15.1.
0700	**23 Holdings on AT1 Capital Instruments of financial sector entities where the institution does not have a significant investment temporary waived** Article 79 CRR A competent authority may waive on a temporary basis the provisions on deductions from AT1 due to holdings on instruments of a specific financial sector entity, when it deems those holdings to be for the purposes of a financial assistance operation designed to reorganise and save that entity. Note that these instruments shall also be reported on item 13.1.
0710	**24 Holdings on AT1 Capital Instruments of financial sector entities where the institution has a significant investment temporary waived** Article 79 CRR A competent authority may waive on a temporary basis the provisions on deductions from AT1 due to holdings on instruments of a specific financial sector entity, when it deems those holdings to be for the purposes of a financial assistance operation designed to reorganise and save that entity. Note that these instruments shall also be reported on item 16.1.
0720	**25 Holdings on T2 Capital Instruments of financial sector entities where the institution does not have a significant investment temporary waived** Article 79 CRR A competent authority may waive the provisions on deductions from T2 due to holdings on instruments of a specific financial sector entity, when it deems those holdings to be for the purposes of a financial assistance operation designed to reorganise and save that entity. Note that those instruments shall also be reported on item 14.1.
0730	**26 Holdings on T2 Capital Instruments of financial sector entities where the institution has a significant investment temporary**

Not in effect

This document is not effective today but will become effective in the future.

	waived Article 79 CRR A competent authority may waive the provisions on deductions from T2 due to holdings on instruments of a specific financial sector entity, when it deems those holdings to be for the purposes of a financial assistance operation designed to reorganise and save that entity. Note that those instruments shall also be reported on item 17.1.
0740	**27 Combined buffer requirement** Point (6) of Article 128 CRD
0750	**Capital conservation buffer** Point (1) of Article 128 and Article 129 CRD In accordance with Article 129(1) CRD, the capital conservation buffer is an additional amount of Common Equity Tier 1 capital. Due to the fact that the capital conservation buffer rate of 2.5% is stable, an amount shall be reported in this row.
0760	**Conservation buffer due to macro-prudential or systemic risk identified at the level of a Member State** Point (d)(iv) of Article 458(2) CRR In this row, the amount of the conservation buffer due to macroprudential or systemic risk identified at the level of a Member State, which can be requested in accordance with Article 458 CRR in addition to the capital conservation buffer, shall be reported. The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.
0770	**Institution specific countercyclical capital buffer** Point (2) of Article 128 and Articles 130, 135 to 140 CRD The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.
0780	**Systemic risk buffer** Point (5) of Article 128, Articles 133 and 134 CRD The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.
0800	**Global Systemically Important Institution buffer** Point (3) of Article 128 and Article 131 CRD The amount reported shall represent the amount of own funds needed to fulfil the respective capital buffer requirements at the reporting date.

Not in effect

This document is not effective today but will become effective in the future.

0810	**Other Systemically Important Institution buffer** Point (4) Article 128 and Article 131 CRD The amount reported shall represent the amount of own funds needed
	to fulfil the respective capital buffer requirements at the reporting date.
0820	**28 Own funds requirements related to Pillar II adjustments** Article 104a(1) CRD. If a competent authority decides that an institution has to calculate additional own funds requirements for Pillar II reasons, those additional own funds requirements shall be reported in this row.
0830	**29 Initial capital** Articles 12 and 28 to 31 CRD and Article 93 CRR
0840	**30 Own funds based on Fixed Overheads** Point (b) of Article 96(2), Article 97 and point (a) of Article 98(1) CRR
0850	**31 Non-domestic original exposures** Information necessary to calculate the threshold for reporting of the CR GB template in accordance with Article 5(5) of this Implementing Regulation. The calculation of the threshold shall be done at the basis of the original exposure pre-conversion factor. Exposures shall be deemed to be domestic where they are exposures to counterparties located in the Member State where the institution is located.
0860	**32 Total original exposures** Information necessary to calculate the threshold for reporting of the CR GB template in accordance with Article 5(5) of this Implementing Regulation. The calculation of the threshold shall be done at the basis of the original exposure pre-conversion factor Exposures shall be deemed to be domestic where they are exposures to counterparties located in the Member State where the institution is located.

Not in effect

2. GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS)

2.1. General remarks

27. Templates C 06.01 and C 06.02 shall be reported if own funds requirements are calculated on a consolidated basis. Template C 06.02 consists of four parts in order to gather different information on all individual entities (including the reporting institution) included in the scope of consolidation.

(a) Entities within the scope of consolidation;

This document is not effective today but will become effective in the future.

(b) Detailed group solvency information;

(c) Information on the contribution of individual entities to group solvency;

(d) Information on capital buffers;

28. Institutions that obtained a waiver in accordance with Article 7 CRR shall only report the columns 0010 to 0060 and 0250 to 0400.

29. The figures reported take into account all applicable transitional provisions CRR which are applicable at the respective reporting date.

2.2. Detailed group solvency information

30. The second part of template C 06.02 (detailed group solvency information) in columns 0070 to 0210 is designed to gather information on credit and other regulated financial institutions which are effectively subject to particular solvency requirements on individual basis. It provides, for each of those entities within the scope of the reporting, the own funds requirements for each risk category and the own funds for solvency purposes.

31. In the case of proportional consolidation of participations, the figures related to own funds requirements and own funds shall reflect the respective proportional amounts.

2.3. Information on the contributions of individual entities to group solvency

32. The objective of the third part of template C 06.02 and template C 06.01 (information on the contributions of all entities within CRR scope of consolidation to group solvency), including those that are not subject to particular solvency requirements on an individual basis, in columns 0250 to 0400, is to identify which entities within the group generate the risks and raise own funds from the market, based on data that are readily available or can easily be reprocessed, without having to reconstruct the capital ratio on a solo or sub-consolidated basis. At the entity level, both risk and own fund figures are contributions to the group figures and not elements of a solvency ratio on a solo basis and as such must not be compared to each other.

33. The third part also includes the amounts of minority interests, qualifying AT1, and qualifying T2 eligible in the consolidated own funds.

34. As this third part of the template refers to “contributions”, the figures to be reported herein shall defer, when applicable, from the figures reported in the columns referring to detailed group solvency information.

35. The principle is to delete the cross-exposures within the same groups in a homogeneous way both in terms of risks or own funds, in order to cover the amounts reported in the group’s consolidated CA template by adding the amounts reported for each entity in ”Group Solvency” template. A direct link to the CA template is not possible where the 1 % threshold is not exceeded.

Not in effect

This document is not effective today but will become effective in the future.

36. The institutions shall define the most appropriate breakdown method between the entities to take into account the possible diversification effects for market risk and operational risk.

37. It is possible for one consolidated group to be included within another consolidated group. That means that the entities within a subgroup shall be reported entity-by-entity in the GS of the entire group, even if the sub-group itself is sub-

    ject to reporting requirements. A subgroup that is subject to reporting requirements shall also report the GS template on an entity-by-entity basis, although those details are included in the GS template of a higher consolidated group.

38. An institution shall report data of the contribution of an entity when its contribution to the total risk exposure amount exceeds 1 % of the total risk exposure amount of the group or when its contribution to the total own funds exceeds 1% of the total own funds of the group. That threshold does not apply in the case of subsidiaries or subgroups that provide own funds (in the form of minority interests or qualifying AT1 or T2 instruments included in own funds) to the group.

2.4. C 06.01 – GROUP SOLVENCY: INFORMATION ON AFFILIATES – Total (GS Total)

Columns	Instructions
0250-0400	**ENTITIES WITHIN SCOPE OF CONSOLIDATION** See instructions for C 06.02
0410-0480	**CAPITAL BUFFERS** See instructions for C 06.02

Rows	Instructions
0010	**TOTAL** The Total shall represent the sum of the values reported in all rows of template C 06.02.

2.5. C 06.02 – GROUP SOLVENCY: INFORMATION ON AFFILIATES (GS)

Columns	Instructions

Not in effect

This document is not effective today but will become effective in the future.

0010-0060	**ENTITIES WITHIN SCOPE OF CONSOLIDATION** This template is designed to gather information on all entities on an entity-by-entity basis within the scope of consolidation in accordance with Chapter 2 of Title II of Part One CRR.
0011	**NAME** Name of the entity within the scope of consolidation.
0021	**CODE** The code as part of a row identifier must be unique for each reported entity. For institutions and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a national code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value.
0026	**TYPE OF CODE** The institutions shall identify the type of code reported in column 0021 as a 'LEI code' or 'Non-LEI code'. The type of code shall always be reported.
0027	**NATIONAL CODE** Institutions may additionally report the national code when they report LEI code as identifier in the 'Code' column.
0030	**INSTITUTION OR EQUIVALENT (YES / NO)** "YES" shall be reported where the entity is subject to own funds requirements pursuant to CRR and CRD or provisions at least equivalent to Basel provisions. "NO" shall be reported otherwise. □□Minority interests: Point (a)(ii) of Article 81(1) and point (a)(ii) of Article 82(1) CRR To the effects of minority interests and AT1 and T2 instruments issued by subsidiaries, the subsidiaries whose instruments can be eligible shall be institutions or undertakings subject to the requirements CRR by virtue of applicable national law.

Not in effect

This document is not effective today but will become effective in the future.

0035	**TYPE OF ENTITY** The type of entity shall be reported based on the following categories: (a) credit institution Point (1) of Article 4(1)CRR; (b) investment firm Point (2) of Article 4(1) CRR; (c) financial institution (other) Points (20), (21) and (26) of Article 4(1) CRR Financial institutions within the meaning of point (26) of Article 4(1) CRR which are not included in any of the categories (d), (f) or (g); (d) (mixed) financial holding company Points (20) and (21) of Article 4(1)CRR; (e) ancillary services undertaking Point (18) of Article 4(1) CRR; (f) securitisation special purpose entity (SSPE), Point (66) of Article 4(1)CRR; (g) covered bond company Entity set up to issue covered bonds or to hold the collateral securing a covered bond, if not included in any of the categories (a), (b) or (d) to (f) above; (h) other type of entity Entity other than those referred to in points (a) to (g). Where an entity is not subject to CRR and CRD, but subject to provisions at least equivalent to Basel provisions, the relevant category shall be determined on a best effort basis.
0040	**SCOPE OF DATA: SOLO FULLY CONSOLIDATED (SF) OR SOLO PARTIALLY CONSOLIDATED (SP)** “SF” shall be reported for individual subsidiaries fully consolidated. “SP” shall be reported for individual subsidiaries partially consolidated.
0050	**COUNTRY CODE** Institutions shall report the two-letter country code referred to in ISO 3166-2.
0060	**SHARE OF HOLDING (%)** This percentage refers to the actual share of capital the parent undertaking holds in subsidiaries. In case of full consolidation of a direct subsidiary, the actual share is e.g. 70 %. In accordance with point (16) of Article 4(1) CRR, the share of holding of a subsidiary to be reported results from a multiplication of the shares between the subsidiaries concerned.

Not in effect

This document is not effective today but will become effective in the future.

0070-0240	**INFORMATION ON ENTITIES SUBJECT TO OWN FUNDS REQUIREMENT** The section of detailed information (i.e. columns 0070 to 0240) shall gather information only on those entities and subgroups which, being within the scope of consolidation (Chapter 2 of Title II of Part One CRR), are effectively subject to solvency requirements laid down in CRR or provisions at least equivalent to Basel provisions (i.e., reported yes in column 0030). Information shall be included about all individual institutions of a consolidated group that are subject to own funds requirements, regardless where they are located. The information reported in this part shall reflect the local solvency rules of the jurisdiction in which the institution is operating (therefore, for this template, it is not necessary to do a double calculation on an individual basis on the basis of the parent institution's rules). When local solvency rules differ from CRR and a comparable breakdown is not given, the information shall be completed where data are available in the respective granularity. Therefore, this part is a factual template that summarises the calculations that the individual institutions of a group shall carry out, bearing in mind that some of those institutions may be subject to different solvency rules. **Reporting of fixed overheads of investment firms:** Investment firms shall include own funds requirements related to fixed overheads in their calculation of capital ratio pursuant to Articles 95, 96, 97 and 98 CRR. The part of the total risk exposure amount related to fixed overheads shall be reported in column 0100 of this template.
0070	**TOTAL RISK EXPOSURE AMOUNT** The sum of the columns 0080 to 0110 shall be reported.
0080	**CREDIT; COUNTERPARTY CREDIT; DILUTION RISKS, FREE DELIVERIES AND SETTLEMENT/DELIVERY RISK** The amount to be reported in this column shall correspond to the sum of risk weighted exposure amounts that are equal or equivalent to the ones that must be reported in row 0040 "RISK WEIGHTED EXPOSURE AMOUNTS FOR CREDIT, COUNTERPARTY CREDIT AND DILUTION RISKS AND FREE DELIVERIES" and the amounts of own funds requirements that are equal or equivalent to the ones that must be reported in row 0490 "TOTAL RISK EXPOSURE AMOUNT FOR SETTLEMENT/DELIVERY RISKS" of template CA2.
0090	**POSITION, FX AND COMMODITY RISKS** The amount to be reported in this column shall correspond to the amount of own funds requirements that are equal or equivalent to the ones that must be reported in row 0520 "TOTAL RISK EXPOSURE AMOUNT FOR POSITION, FOREIGN EXCHANGE AND COMMODITIES RISKS" of template CA2.

Not in effect

This document is not effective today but will become effective in the future.

0100	**OPERATIONAL RISK** The amount to be reported in this column shall correspond to the risk exposure amount that is equal or equivalent to the one that shall be reported in row 0590 "TOTAL RISK EXPOSURE AMOUNT FOR OPERATIONAL RISKS (OpR)" of the template CA2. Fixed overheads shall be included in this column including the row 0630 "ADDITIONAL RISK EXPOSURE AMOUNT DUE TO FIXED OVERHEADS" of template CA2.
0110	**OTHER RISK EXPOSURE AMOUNTS** The amount to be reported in this column shall correspond to the risk exposure amount not especially listed above. It shall be the sum of the amounts of rows 0640, 0680 and 0690 of template CA2.
0120-0240	**DETAILED INFORMATION ON GROUP SOLVENCY OWN FUNDS** The information reported in the following columns shall reflect the local solvency rules of the Member State in which the entity or subgroup is operating.
0120	**OWN FUNDS** The amount to be reported in this column corresponds to the amount of own funds that are equal or equivalent to the ones that must be reported in row 0010 "OWN FUNDS" of the template CA1.
0130	**OF WHICH: QUALIFYING OWN FUNDS** Article 82 CRR This column shall only be provided for the subsidiaries reported on an individual basis that are fully consolidated and that are institutions. Qualifying holdings are, for the subsidiaries specified above, the instruments (plus related retained earnings, share premium accounts and other reserves) owned by persons other than the undertakings and included in the CRR consolidation. The amount to be reported shall include the effects of any transitional provisions. It shall be the eligible amount on the date of reporting.
0140	**RELATED OWN FUNDS INSTRUMENTS, RELATED RETAINED EARNINGS, SHARE PREMIUM ACCOUNTS AND OTHER RESERVES** Point (b) of Article 87(1)CRR
0150	**TOTAL TIER 1 CAPITAL** Article 25 CRR

Not in effect

This document is not effective today but will become effective in the future.

0160	**OF WHICH: QUALIFYING TIER 1 CAPITAL** Article 82 CRR This column shall only be provided for the subsidiaries reported on an individual basis that are fully consolidated and that are institutions. Qualifying holdings are, for the subsidiaries specified above, the instruments (plus related retained earnings and share premium accounts) owned by persons other than the undertakings included in the CRR consolidation. The amount to be reported shall include the effects of any transitional provision. It shall be the eligible amount on the date of reporting.
0170	**RELATED T1 INSTRUMENTS, RELATED RETAINED EARNINGS AND SHARE PREMIUM ACCOUNTS** Point (b) of Article 85(1) CRR
0180	**COMMON EQUITY TIER 1 CAPITAL** Article 50 CRR
0190	**OF WHICH: MINORITY INTERESTS** Article 81 CRR This column shall only be reported for subsidiaries that are fully consolidated and that are institutions, except for the subsidiaries referred to in Article 84(3) CRR. Each subsidiary shall be considered on a sub-consolidated basis for all the calculations required by Article 84 CRR, where relevant, in accordance with Article 84(2), otherwise on a solo basis. Minority interests are, for the subsidiaries specified above, the CET1 instruments (plus related retained earnings and share premium accounts) owned by persons other than the undertakings included in the CRR consolidation. The amount to be reported shall include the effects of any transitional provisions. It shall be the eligible amount on the date of reporting.
0200	**RELATED OWN FUNDS INSTRUMENTS, RELATED RETAINED EARNINGS, SHARE PREMIUM ACCOUNTS AND OTHER RESERVES** Point (b) of Article 84(1) CRR
0210	**ADDITIONAL TIER 1 CAPITAL** Article 61 CRR

Not in effect

This document is not effective today but will become effective in the future.

0220	**OF WHICH: QUALIFYING ADDITIONAL TIER 1 CAPITAL** Articles 82 and 83 CRR This column shall only be provided for the subsidiaries that are fully consolidated and that are institutions, except for the subsidiaries referred to in Article 85(2) CRR. Each subsidiary shall be considered on a sub-consolidated basis for all the calculations required in Article 85 CRR, where relevant, in accordance with Article 85(2), otherwise on a solo basis. Minority interests are, for the subsidiaries specified above, the AT1 instruments (plus related retained earnings and share premium accounts) owned by persons other than the undertakings included in the CRR consolidation. The amount to be reported shall include the effects of any transitional provisions. It shall be the eligible amount on the date of reporting.
0230	**TIER 2 CAPITAL** Article 71 CRR
0240	**OF WHICH: QUALIFYING TIER 2 CAPITAL** Articles 82 and 83 CRR This column shall only be provided for the subsidiaries that are fully consolidated and that are institutions, except for subsidiaries referred to in Article 87(2) CRR. Each subsidiary shall be considered on a sub-consolidated basis for the purpose of all the calculations required in Article 87 CRR, if relevant, in accordance with Article 87(2) CRR, otherwise on a solo basis. Minority interests are, for the subsidiaries specified above, the T2 instruments (plus related retained earnings and share premium accounts) owned by persons other than the undertakings included in the CRR consolidation. The amount to be reported shall include the effects of any transitional provisions. It shall be the eligible amount on the reference date.
0250-0400	**INFORMATION ON THE CONTRIBUTION OF ENTITIES TO SOLVENCY OF THE GROUP**
0250-0290	**CONTRIBUTION TO RISKS** The information reported in the following columns shall be in accordance with the solvency rules applicable to the reporting institution.
0250	**TOTAL RISK EXPOSURE AMOUNT** The sum of the columns 0260 to 0290 shall be reported.
0260	**CREDIT; COUNTERPARTY CREDIT; DILUTION RISKS, FREE DELIVERIES AND SETTLEMENT/DELIVERY RISK** The amount to be reported shall be the risk weighted exposure amounts for credit risk and own funds requirements of settlement/delivery risk in accordance with the CRR, excluding any amount related to transactions with other entities included in the group consolidated solvency ratio computation.

Not in effect

This document is not effective today but will become effective in the future.

0270	**POSITION, FX AND COMMODITY RISKS** Risk exposure amounts for market risks are to be computed at each entity level in accordance with the CRR. Entities shall report the contribution to the total risk exposure amounts for position, FX and commodity risk of the group. The sum of amounts reported here shall correspond to the amount reported in row 0520 “TOTAL RISK EXPOSURE AMOUNTS FOR POSITION, FOREIGN EXCHANGE AND COMMODI- TY RISKS” of the consolidated report.
0280	**OPERATIONAL RISK** In case of AMA, the reported risk exposure amounts for operational risk shall include the effect of diversification. Fixed overheads shall be included in this column.
0290	**OTHER RISK EXPOSURE AMOUNTS** The amount to be reported in this column shall correspond to the risk exposure amount for risks other than listed above.
0300- 0400	**CONTRIBUTION TO OWN FUNDS** This part of the template is not intended to impose on institutions a full computation of the total capital ratio at the level of each entity. Columns 0300 to 0350 shall be reported for those consolidated entities which contribute to own funds by minority interest, qualifying Tier 1 capital or qualifying own funds. Subject to the threshold referred to in the last paragraph of chapter 2.3 of Part II above, columns 0360 to 0400 shall be reported for all consolidated entities which contribute to the consolidated own funds. Own funds brought to an entity by the rest of entities included within the scope of the reporting entity shall not to be taken into account, only the net contribution to the group own funds shall be reported in this column (mainly the own funds raised from third parties and accumulated reserves). The information reported in the following columns shall be in accordance with the solvency rules applicable to the reporting institution.
0300- 0350	**QUALIFYING OWN FUNDS INCLUDED IN CONSOLIDATED OWN FUNDS** The amount to be reported as “QUALIFYING OWN FUNDS INCLUDED IN CONSOLIDATED OWN FUNDS” shall be the amount as derived from Title II of Part Two CRR, excluding any fund brought in by other group entities.
0300	**QUALIFYING OWN FUNDS INCLUDED IN CONSOLIDATED OWN FUNDS** Article 87 CRR
0310	**QUALIFYING TIER 1 INSTRUMENTS INCLUDED IN CONSOLIDATED TIER 1 CAPITAL** Article 85 CRR

Not in effect

This document is not effective today but will become effective in the future.

0320	**MINORITY INTERESTS INCLUDED IN CONSOLIDATED COMMON EQUITY TIER 1 CAPITAL** Article 84 CRR The amount to be reported shall the amount of minority interests of a subsidiary that is included in consolidated CET1 in accordance with the CRR.
0330	**QUALIFYING TIER 1 INSTRUMENTS INCLUDED IN CONSOLIDATED ADDITIONAL TIER 1 CAPITAL** Article 86 CRR The amount to be reported shall the amount of qualifying T1 capital of a subsidiary that is included in consolidated AT1 in accordance with the CRR.
0340	**QUALIFYING OWN FUNDS INSTRUMENTS INCLUDED IN CONSOLIDATED TIER 2 CAPITAL** Article 88 CRR The amount to be reported shall the amount of qualifying own funds of a subsidiary that is included in consolidated T2 in accordance with the CRR.
0350	**MEMORANDUM ITEM: GOODWILL (-) / (+) NEGATIVE GOODWILL**
0360-0400	**CONSOLIDATED OWN FUNDS** Article 18 CRR The amount to be reported as "CONSOLIDATED OWN FUNDS" shall be the amount as derived from the balance sheet, excluding any fund brought in by other group entities.
0360	**CONSOLIDATED OWN FUNDS**
0370	**OF WHICH: COMMON EQUITY TIER 1**
0380	**OF WHICH: ADDITIONAL TIER 1**
0390	**OF WHICH: CONRIBUTIONS TO CONSOLIDATED RESULT** The contribution of each entity to the consolidated result (profit or loss (-)) shall be reported. That includes the results attributable to minority interests.
0400	**OF WHICH: (-) GOODWILL / (+) NEGATIVE GOODWILL** Goodwill or negative goodwill of the reporting entity on the subsidiary shall be reported here.
0410-0480	**CAPITAL BUFFERS** The structure of the reporting of capital buffers for the GS template shall follow the general structure of the template CA4, using the same reporting concepts. When reporting the capital buffers for the GS template, the relevant amounts shall be reported in accordance with the provisions applicable to determine the buffer requirement for the consolidated situation of a group. Therefore, the reported amounts

Not in effect

This document is not effective today but will become effective in the future.

	of capital buffers shall represent the contributions of each entity to group capital buffers. The amounts reported shall be based on the national provisions transposing CRD and on CRR, including any transitional provisions provided for therein.
0410	**COMBINED BUFFER REQUIREMENT** Point (6) of Article 128 CRD
0420	**CAPITAL CONSERVATION BUFFER** Point (1) of Article 128 and Article 129 CRD In accordance with Article 129(1) CRD, the capital conservation buffer is an additional amount of Common Equity Tier 1 capital. Due to the fact that the capital conservation buffer rate of 2.5% is stable, an amount shall be reported in this cell.
0430	**INSTITUTION SPECIFIC COUNTERCYCLICAL CAPITAL BUFFER** Point (2) of Article 128, Article 130 and Articles 135 to 140 CRD The concrete amount of the countercyclical buffer shall be reported in this cell.
0440	**CONSERVATION BUFFER DUE TO MACRO-PRUDENTIAL OR SYSTEMIC RISK IDENTIFIED AT THE LEVEL OF A MEMBER STATE** Point (d)(iv) of Article 458(2) CRR The amount of the conservation buffer due to macro-prudential or systemic risk identified at the level of a Member State, which can be requested in accordance with Article 458 CRR in addition to the capital conservation buffer, shall be reported in this cell.
0450	**SYSTEMIC RISK BUFFER** Point (5) of Article 128, Articles 133 and 134 CRD The amount of the systemic risk buffer shall be reported in this cell.
0470	**GLOBAL SYSTEMICALLY IMPORTANT INSTITUTION BUFFER** Point (3) of Article 128 and Article 131 CRD The amount of the Global Systemically Important Institution buffer shall be reported in this cell.
0480	**OTHER SYSTEMICALLY IMPORTANT INSTITUTION BUFFER** Point (4) of Article 128 and Article 131 CRD The amount of the Other Systemically Important Institution buffer shall be reported in this cell.

3. Credit Risk Templates

3.1. General remarks

Not in effect

This document is not effective today but will become effective in the future.

39. There are different sets of templates for the Standardised approach and the IRB approach for credit risk. Additionally, separate templates for the geographical breakdown of positions subject to credit risk shall be reported if the relevant threshold set out in Article 5(5) of this Implementing Regulation is exceeded.

3.1.1. Reporting of CRM techniques with substitution effect

40. Exposures to obligors (immediate counterparties) and guarantors which are assigned to the same exposure class shall be reported as an inflow as well as an outflow to the same exposure class.

41. The exposure type shall not change because of unfunded credit protection.

42. If an exposure is secured by an unfunded credit protection, the secured part shall be assigned as an outflow e.g. in the exposure class of the obligor and as an inflow in the exposure class of the guarantor. However, the type of the exposure shall not change due to the change of the exposure class.

43. The substitution effect in the COREP reporting framework shall reflect the risk weighting treatment effectively applicable to the covered part of the exposure. As such, the covered part of the exposure shall be risk weighted in accordance with the Standardised approach and shall be reported in the CR SA template.

3.1.2 Reporting of Counterparty Credit Risk

44. Exposures stemming from Counterparty Credit Risk positions shall be reported in templates CR SA or CR IRB independent from whether they are Banking Book items or Trading Book items.

3.2. OF 07.00 - Credit and counterparty credit risks and free deliveries: Standardised Approach to Capital Requirements (OF CR SA)

3.2.1. General remarks

45. The OF CR SA templates provide the necessary information on the calculation of own funds requirements for credit risk in accordance with the Standardised Approach. In particular, they provide detailed information on:

a) the distribution of the exposure values according to the different, exposure types, risk weights and exposure classes; and

b) the amount and type of credit risk mitigation techniques used.

3.2.2. Scope of the OF CR SA template (OF 07.00)

Not in effect

This document is not effective today but will become effective in the future.

46. In accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part of the PRA Rulebook, each SA exposure shall be assigned to one of the SA exposure classes to calculate own funds requirements.

47. The information in OF CR SA is required for the total exposure across all exposure classes and individually for each of the exposure classes under the Standardised Approach. The total figures as well as the information of each exposure class shall be reported in a separate dimension.

48. However the following positions are not within the scope of OF CR SA:

(a) exposures assigned to the exposure class 'items representing securitisation positions' as referred to in Article 112(1)(m) of the Credit Risk: Standardised Approach (CRR) Part, which shall be reported in the CR SEC templates; and

(b) exposures deducted from own funds.

49. The scope of the OF CR SA template shall cover the following own funds requirements:

(a) credit risk in accordance with Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II or Part Three CRR in the banking book, including counterparty credit risk in accordance with the Credit Risk Mitigation (CRR) Part of the PRA Rulebook and Counterparty Credit Risk (CRR) Part of the PRA Rulebook and Chapter 6 of Title II of Part Three CRR in the banking book;

(b) counterparty credit risk in accordance with the Credit Risk Mitigation (CRR) Part and Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR in the trading book for exposures subject to the Standardised Approach in accordance with Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II or Part Three CRR; and

(c) settlement risk arising from free deliveries in accordance with Article 379 CRR in respect of all the business activities.

50. The template shall include all exposures for which own funds requirements are calculated in accordance with Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II and Part Three CRR, including where institutions apply Credit Risk Mitigation (CRR) Part, and Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR.

50A. Institutions that apply Article 94(1) of the Trading Book (CRR) Part of the PRA Rulebook shall also report their trading book positions referred to in Article 92(3)(b) of the Required Level of Own Funds (CRR) Part of the PRA Rulebook in this template when they apply Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II of Part Three CRR to calculate the own funds requirements thereof (Credit Risk: Standardised Approach (CRR) Part, Counterparty Credit Risk (CRR) Part and Title V of Part Three CRR). Therefore, the template shall not only provide detailed information on the type of the exposure (e.g. on balance sheet / off balance sheet items), but also information on the allocation of risk weights within the respective exposure class.

51. In addition, OF CR SA includes memorandum items in rows 0300, 0320, 0371, 0372, 0373, 0374 and 0380 to collect further information about: exposures in default; equity exposures within the 'subordinated debt, equity and other own funds

Indirect

This document is not effective today but will become effective in the future.

instruments' exposure class , and; exposures subject to the currency mismatch multiplier.

52. Those memorandum items in rows 0300 and 0320 shall only be reported for the following exposure classes:
(a) central governments or central banks (Article 112(1)(a) of the Credit Risk: Standardised Approach (CRR) Part);
(b) regional governments or local authorities (Article 112(1)(b) of the Credit Risk: Standardised Approach (CRR) Part);
(c) public sector entities (Article 112(1)(c) of the Credit Risk: Standardised Approach (CRR) Part);
(d) institutions (Article 112(1)(f) of the Credit Risk: Standardised Approach (CRR) Part);
(e) corporates (Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part);
(f) retail (Article 112(1)(h) of the Credit Risk: Standardised Approach (CRR) Part).
(g) real estate (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).

53. The reporting of the memorandum items in rows 0300 and 0320 shall affect neither the calculation of the risk-weighted exposure amounts of the exposure classes referred to in Article 112(1)(a, b, c, f, g, h) of the Credit Risk: Standardised Approach (CRR) Part nor the exposure classes referred to in Article 112(1)(i,j) of the Credit Risk: Standardised Approach (CRR) Part reported in template OF CR SA.

54. The memorandum items in rows 0300 and 0320 provide additional information about the obligor structure of the exposure classes 'in default'. Exposures shall be reported in these rows where the obligors would have been reported in the exposure classes 'Central governments or central banks', 'Regional governments or local authorities', 'Public sector entities', 'Institutions', 'Corporates', 'Retail' and 'Real estate' within OF CR SA, if those exposures were not assigned to the exposure classes 'in default'. The figures reported, however, are the same as used to calculate the risk-weighted exposure amounts in the exposure class 'exposures in default'.

55. For example, if an exposure, the risk-weighted exposure amounts of which are calculated in accordance with Article 127 of the Credit Risk: Standardised Approach (CRR) Part and the specific credit risk adjustments are less than 20% of the outstanding amount of the item or facility, then that information shall be reported in OF CR SA, row 0320 in the total and in the exposure class 'in default'. If this exposure, before it defaulted, was an exposure to an institution, then that information shall also be reported in row 0320 of exposure class 'institutions'.

55A. Firms shall only report the memorandum items in rows 0371-0374 for the following exposure class:

(a) subordinated debt, equity and other own funds instruments (Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part).

55B. Firms shall only report the memorandum items in rows 0371 and 0372 for exposures that are subject to the Rules 4.1 to 4.3 of the Credit Risk: General Provisions (CRR) Part. The reporting of these memorandum items in rows 0371 and 0372 shall not affect the calculation of the risk-weighted exposure amount of the exposure class referred to in Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part reported in template OF CR SA.

Not in effect

This document is not effective today but will become effective in the future.

55C. Firms shall only report the memorandum items in rows 0373 and 0374 for exposures that are subject to Rules 4.4 to 4.8 of the Credit Risk: General Provisions (CRR) Part. The reporting of these memorandum items in rows 0373 and 0374 shall not affect the calculation of the risk-weighted exposure amount of the exposure class referred to in Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part (which shall include exposures subject to the IRB Transitional Approach described in Rules 4.4 to 4.8 of the Credit Risk: General Provisions (CRR) Part).

55D. The memorandum items in rows 0371-0374 provide additional information on the transitional provisions for the treatment of equity exposures as stated in Rules 4.1 to 4.10 of the Credit Risk: General Provisions (CRR) Part.

55E. Firms shall only report the memorandum item in row 0380 for exposures that are subject to the currency mismatch multiplier as set out in Article 123B of the Credit Risk: Standardised Approach (CRR) Part. Firms shall only report the memorandum item in row 0380 for the exposure classes stated in Article 112(1)(h) and Article 112 (i) of the Credit Risk: Standardised Approach (CRR) Part. The reporting of the memorandum item in row 0375 shall not affect the calculation of the risk-weighted exposure amount of the exposure classes referred to in Article 112(1)(h) and Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part reported in template OF CR SA.

3.2.3. Assignment of exposures to exposure classes under the SA

56. Firms shall categorise Original exposures pre-conversion factors into the different exposure classes referred to in Article 112(1) of the Credit Risk: Standardised Approach (CRR) Part and assign these Original exposures pre-conversion factors in the order set out in Article 112(2) of the Credit Risk: Standardised Approach (CRR) Part.

56A. After the Original exposures pre-conversion factors have been assigned to the relevant exposure classes, exposures may be redistributed to other exposure classes due to the application of credit risk mitigation (CRM) in accordance with Credit Risk Mitigation (CRR) Part, via the inflows and outflows columns. As a consequence of CRM where firms apply the risk weight substitution method or the Financial Collateral Simple Method, or apply the Other Funded Credit Protection Method in a way which involves a substitution effect, the covered part of the exposures prior to the application of any applicable conversion factors shall be reallocated to the exposure class of the protection provider.

57. [This paragraph has been left intentionally blank]

58. [This paragraph has been left intentionally blank]

59. [This paragraph has been left intentionally blank]

60. [This paragraph has been left intentionally blank]

61. [This paragraph has been left intentionally blank]

62. [This paragraph has been left intentionally blank]

63. In the case of exposures in the form of units or shares in collective investment undertakings, and where the look through approach or the mandate-based approach

This document is not effective today but will become effective in the future.

(Article 132A(1-2) of the Credit Risk: Standardised Approach (CRR) Part) is used, the underlying individual exposure (in the case of the look through approach) and individual group of exposures (in the case of the mandate-based approach) shall be classified into their corresponding risk weight row according to their treatment. However, all the individual exposures shall be classified within the exposure class of Exposures in the form of units or shares in collective investment undertakings ('CIU').

64. [This paragraph has been left intentionally blank]

65. [This paragraph has been left intentionally blank]

3.2.4. Clarifications on the scope of some specific exposure classes referred to in Article 112 of the Credit Risk: Standardised Approach (CRR) Part

3.2.4.1. Exposure Class "Institutions"

66. Intra-group exposures referred to in Article 113(6) of the Credit Risk: Standardised Approach (CRR) Part shall be reported in line with paragraph 68.

67: [This paragraph has been left intentionally blank]

68. According to Article 113(6) of the Credit Risk: Standardised Approach (CRR) Part, an institution may, with the prior permission of the PRA, assign a risk weight of 0% to the exposures of that institution to a counterparty which is its parent undertaking, its subsidiary, a subsidiary of its parent undertaking or an undertaking linked by a common management relationship as defined in Article 4(38A) CRR. That means that intra-group counterparties are not necessarily institutions but also undertakings which are assigned to other exposure classes, and therefore shall be reported in the corresponding exposure class.

3.2.4.2. Exposure Class "eligible covered bonds'

69. SA exposures shall be assigned to the exposure class 'eligible covered bonds' as follows:

70. Only eligible covered bonds as defined in Articles 129(1) and 129(6) of the Credit Risk: Standardised Approach (CRR) Part shall be classified in the exposure class 'eligible covered bonds'.

3.2.4.3. Exposure class "collective investment undertakings"

71. Where certain conditions set out in Articles 132A(2) and 132A(3) of the Credit Risk: Standardised Approach (CRR) Part are met, exposures in the form of units or shares in CIUs shall be reported as on balance sheet items in accordance with Article 111(1)(a) of the Credit Risk: Standardised Approach (CRR) Part.

3.2.5. Instructions concerning specific positions

Not in effect

This document is not effective today but will become effective in the future.

Columns	
0010	**ORIGINAL EXPOSURE PRE-CONVERSION FACTORS** Exposure value calculated in accordance with Article 111 of the Credit Risk: Standardised Approach (CRR) Part without taking into account value adjustments and provisions, deductions, conversion factors and the effect of credit risk mitigation techniques with the following qualifications stemming from Article 111(1A to 3) of the Credit Risk: Standardised Approach (CRR) Part: 1. For Derivative instruments, securities financing transactions and long settlement transactions subject to counterparty credit risk the original exposure shall correspond to the Exposure Value for Counterparty Credit Risk (see instructions to column 0210). 2. Exposure values for leases shall be subject to Article 134(7) of the Credit Risk: Standardised Approach (CRR) Part. In particular, the residual value shall be included at its accounting value (i.e. the discounted estimated residual value at the end of the lease term).
0030	**(-) Value adjustments and provisions associated with the original exposure** Value adjustments and provisions for credit losses (credit risk adjustments in accordance with Article 110 of the Credit Risk General Provisions (CRR) Part and Commission Delegated Regulation (EU) No 183/2014[5]) made in accordance with the accounting framework to which the reporting entity is subject, as well as prudential value adjustments (additional value adjustments in accordance with Article 34 CRR and Article 105 of the Trading Book (CRR) Part, and other own funds reductions).
0035	**(-)ADJUSTMENT TO EXPOSURE VALUE DUE TO ON-BALANCE SHEET NETTING** The reduction in exposure value due to on-balance sheet netting determined in accordance with Article 219 of the Credit Risk Mitigation (CRR) Part shall be reported.
0040	**Exposure net of value adjustments, provisions and on-balance sheet netting** Sum of columns 0010, 0030, and 0035
0050 - 0100	**CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUBSTITUTION EFFECTS ON THE EXPOSURE** Credit risk mitigation techniques as defined in Article 4(1)(57) CRR that reduce the credit risk of an exposure or exposures via the substitution of exposures as described below in “Substitution of the exposure due to CRM”.

[5] Commission Delegated Regulation (EU) No 183/2014 of 20 December 2013 supplementing Regulation (EU) No 575/2013 of the European Parliament and of the Council on prudential requirements for credit institutions and investment firms, with regard to regulatory technical standards for specifying the calculation of specific and general credit risk adjustments, as it applies in the UK.

Not in effect

This document is not effective today but will become effective in the future.

	Collateral that has an effect on the exposure value (e.g. if used for credit risk mitigation techniques with substitution effects on the exposure) shall be capped at the exposure value. Items to be reported here: - financial collateral, incorporated in accordance with the Financial Collateral Simple Method; - other funded credit protection, incorporated in accordance with the Other Funded Credit Protection Method - eligible unfunded credit protection, incorporated in accordance with the Risk Weight Substitution Method.
0050 0060	**Unfunded credit protection: adjusted values** For exposures subject to the Risk Weight Substitution Method, institutions shall separate each exposure, prior to the application of conversion factors, into a covered part and an uncovered part, in accordance with Article 235 of the Credit Risk Mitigation (CRR) Part and report the covered part.
0050	**(-) Guarantees** Article 203 of the Credit Risk Mitigation (CRR) Part. Unfunded Credit Protection as defined in Article 4(1)(59) CRR which does not include Credit Derivatives. Institutions shall report the value of the covered part prior to the application of any applicable conversion factors.
0060	**(-) Credit derivatives** Article 204 of the Credit Risk Mitigation (CRR) Part. Institutions shall report the value of the covered part prior to the application of any applicable conversion factors.
0070 0080	**(-) Funded credit protection** These columns refer to funded credit protection as defined in Article 4(1)(58) CRR and subject to the rules set out in Articles 196, 197 and 200 of the Credit Risk Mitigation (CRR) Part. The amounts shall not include master netting agreements (already included in Original Exposure pre-conversion factors). Investments in credit linked notes as referred to in Article 218 of the Credit Risk Mitigation (CRR) Part.
0070	**Financial Collateral Simple Method** For exposures subject to the Financial Collateral Simple Method, firms shall report the portion of the exposure prior to the application of any applicable conversion factors identified as collateralised under article 222(3) of the Credit Risk Mitigation (CRR) Part.

Not in effect

This document is not effective today but will become effective in the future.

0080	**Other funded credit protection** This column refers to collateral recognised under the Other Funded Credit Protection Method. For collateral of types set out in Article 200(1)(a) and (c) of the Credit Risk Mitigation (CRR) Part, firms shall report the value of the protected part prior to the application of any applicable conversion factors as calculated according to Article 235 of the Credit Risk Mitigation Part. For collateral of a type set out in Article 200(1)(b) of the Credit Risk Mitigation (CRR) Part, firms shall report the value of the collateral (after the application of any applicable currency mismatch adjustment), as determined under Article 232(2) of the Credit Risk Mitigation (CRR) Part.
0090 0100	**(-) SUBSTITUTION OF THE EXPOSURE DUE TO CRM** Articles 222(3), 200(1) and 235 of the Credit Risk Mitigation (CRR) Part. For exposures subject to the Risk Weight Substitution Method, and for collateral recognised under the Financial Collateral Simple Method or the Other Funded Credit Protection Method, firms shall separate each exposure, prior to the application of conversion factors, into a covered part and an uncovered part in accordance with Article 235 of the Credit Risk Mitigation (CRR) Part and report each part separately. Similarly, for collateral of a type set out in Article 200(1)(b) of the Credit Risk Mitigation (CRR) Part, firms shall treat the part of the exposure that is secured by the collateral (after the application of any applicable currency mismatch adjustment) as the covered part of the exposure prior to the application of conversion factors, and the remainder of the exposure shall be treated as the uncovered part. Outflows shall correspond to the covered part of the Original Exposure pre-conversion factors that is deducted from the obligor's exposure class and subsequently assigned to the protection provider's exposure class. That amount shall be considered as an inflow into the protection provider's exposure class. In the case of collateral of a type set out in Article 200(1)(b) of the Credit Risk Mitigation (CRR) Part, the covered part shall be considered as an inflow into the exposure class relating to the undertaking providing the life insurance. Inflows and outflows within the same exposure classes shall also be reported. Exposures stemming from possible inflows and outflows from and to other templates shall be taken into account.
0110	**Net exposure after CRM substitution effects pre-conversion factors** Amount of the exposure net of value adjustments after taking into account outflows and inflows due to Credit Risk Mitigation (CRM) techniques with substitution effects on the exposure.
0120- 0140	**Credit risk mitigation techniques affecting the exposure: amount of funded credit protection, Financial Collateral Comprehensive Method** These columns shall be reported for exposures subject to the Financial Collateral Comprehensive Method.

Not in effect

This document is not effective today but will become effective in the future.

0120	**Volatility adjustment to the exposure** Article 223(2-3) of the Credit Risk Mitigation (CRR) Part. The amount to be reported is the impact of the volatility adjustment to the exposure (Eva-E) = E*He
0130	**(-) Financial collateral adjusted value (Cvam)** Article 239(2) of the Credit Risk Mitigation (CRR) Part. For exposures in the trading book, financial collateral and commodities eligible in accordance with Article 299(2)(d-g) CRR and Article 299A in the Counterparty Credit Risk (CRR) Part shall be included. The amount to be reported corresponds to Cvam= C*(1-Hc-Hfx)*(t-t*)/(T-t*). For a definition of C, Hc, Hfx, t, T and t* see Sections 4 and 5 of Chapter 3 of the Credit Risk Mitigation (CRR) Part.
0140	**(-) Of which: Volatility and maturity adjustments** Articles 223(1) and 239(2) of the Credit Risk Mitigation (CRR) Part. The amount to be reported is the joint impact of volatility and maturity adjustments (Cvam-C) = C*[(1-Hc-Hfx)*(t-t*)/(T-t*)-1], where the impact of volatility adjustment is (Cva-C) = C*[(1-Hc-Hfx)-1] and the impact of maturity adjustments is (Cvam-Cva)= C*(1-Hc-Hfx)*[(t-t*)/(T-t*)-1]
0150	**Fully adjusted exposure value (E*)** Firms shall report the fully adjusted exposure value prior to the application of any applicable conversion factors. Articles 220(4), 223(2-5) and 228(1) of the Credit Risk Mitigation (CRR) Part.
0160 0190	**(-) Breakdown of the fully adjusted exposure value of off-balance sheet items by conversion factors** Table A1 of Article 111 of the Credit Risk: Standardised Approach (CRR) Part and the Glossary Part. The figures reported shall be the fully adjusted exposure values before application of the conversion factor.
0200	**Exposure value** Article 111 of the Credit Risk: Standardised Approach (CRR) Part and Articles 218-239 of the Credit Risk Mitigation (CRR) Part. Exposure value after taking into account value adjustments, all credit risk mitigants and conversion factors that is to be assigned to risk weights in accordance with Article 113 of the Credit Risk: Standardised Approach (CRR) Part.

Not in effect

This document is not effective today but will become effective in the future.

	Exposure values for leases are subject to Article 134(7) of the Credit Risk: Standardised Approach (CRR) Part. In particular, the residual value shall be included at its discounted residual value after taking into account value adjustments, all credit risk mitigants and credit conversion factors. Exposure values for CCR business shall be the same as reported in column 0210.
0210	**Of which: Arising from Counterparty Credit Risk** Exposure value for CCR exposures calculated in accordance with the methods laid down in the Credit Risk Mitigation (CRR) Part, and the Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR, which is the relevant amount for the calculation of risk-weighted exposure amounts, i.e. having applied CRM techniques as applicable in accordance with those Parts and that chapter of the CRR and considering the deduction of the incurred CVA loss as referred to in Article 273(6) of the Counterparty Credit Risk (CRR) Part. The exposure value for transactions where specific wrong way risk has been identified shall be determined in accordance with Article 291 CRR. For cases in which more than one CCR approach is used for a single counterparty, the incurred CVA loss, which is deducted at counterparty level, shall be assigned to the exposure value of the different netting sets in rows 0090 - 0130 reflecting the proportion of the exposure value post-CRM of the respective netting sets to the total exposure value post-CRM of the counterparty. For this purpose, the exposure value post-CRM as per the instructions to column 0160 of template C 34.02 shall be used.
0211	**Of which: Arising from Counterparty Credit Risk excluding exposures cleared through a CCP** Exposures reported in column 0210 excluding those arising from contracts and transactions listed in Article 301(1) of the Counterparty Credit Risk (CRR) Part as long as they are outstanding with a central counterparty (CCP), including CCP-related transactions as defined in Rule 1.3 of that Part.
0220	**Risk-weighted exposure amount** Paragraphs 1 to 5 of Article 113 of the Credit Risk: Standardised Approach (CRR) Part. The risk-weighted exposure amount of the residual value of leasing assets is subject to sentence 5 of Article 134(7) of the Credit Risk: Standardised Approach (CRR) Part and shall be calculated according to the formula “1/t * 100% * residual value”. In particular, residual value is undiscounted estimated residual value at the end of the lease term which is reassessed periodically to ensure continued appropriateness.
0230	**Of which: with a credit assessment by a nominated ECAI** Article 112(1)(a-d, f, g, l, o, q) of the Credit Risk: Standardised Approach (CRR) Part.

Not in effect

This document is not effective today but will become effective in the future.

	Institutions shall report the risk-weighted exposure amount of exposures for which a credit assessment by a nominated ECAI is available.
0235	**Of which: where a credit assessment by a nominated ECAI is not available** Article 112(1)(a-d, f, g, l, o, q) of the Credit Risk: Standardised Approach (CRR) Part. Institutions shall report the risk-weighted exposure amount of exposures for which a credit assessment by a nominated ECAI is not available (including exposures for which a credit assessment by a nominated ECAI is not available, and the applicable risk weight treatment is derived from a credit assessment by a nominated ECAI for the central government).
0240	**Of which: with a credit assessment derived from central government** Article 112(1)(b, c, l and o) of the Credit Risk: Standardised Approach (CRR) Part. Institutions shall report the risk-weighted exposure amount of exposures for which a credit assessment by a nominated ECAI is not available, and the applicable risk weight treatment is derived from a credit assessment by a nominated ECAI for the central government.

Not in effect

This document is not effective today but will become effective in the future.

Rows	Instructions
0010	**Total exposures**
0015	**of which: Defaulted exposures in exposure classes "exposures associated with particularly high risk" and "subordinated debt, equity and other own funds instruments"** Article 127 of the Credit Risk: Standardised Approach (CRR) Part. Only exposures in exposure classes 'exposures associated with particularly high risk', 'subordinated debt, equity and other own funds instruments', and 'exposures in the form of units or shares in collective investment undertakings ('CIUs')' shall be reported in this row if they are in default. In accordance with Article 112(2) of the Credit Risk: Standardised Approach (CRR) Part exposures for which a risk-weight treatment is set out in Articles 128, 132 and 133 of the Standardised Approach (CRR) Part (with the exception of exposures excluded according to Article 132B) shall be assigned to exposure classes 'exposures associated...' 'exposures representing...' or 'subordinated debt, equity...' and shall not be assigned to the 'defaulted exposure' exposure class even in case of defaulted exposures as defined in Rule 1.2 of the Credit Risk: Standardised Approach (CRR) Part.
0020	**of which: SME** All exposures to SMEs as defined in the Glossary Part shall be reported.
0021	**of which: Exposures to corporates - Specialised lending - Object finance exposures** Articles 122A and 122B of the Credit Risk: Standardised Approach (CRR) Part. Only exposures which are 'object finance exposures' as defined in the Glossary Part, assigned to the exposure class 'Exposures to corporates' referred to in Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part, and subject to the risk weight treatment in accordance with Article 122B(2)(a) of Standardised Approach (CRR) Part, shall be reported here. Only reported in exposure class 'Exposures to corporates' (Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part).
0022	**of which: Exposures to corporates - Specialised lending - Commodities finance exposures** Articles 122A and 122B of the Credit Risk: Standardised Approach (CRR) Part. Only exposures which are 'commodities finance exposures' as defined in the Glossary Part, assigned to the exposure class 'Exposures to corporates' referred to in Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part, and apply the risk weight treatment in accordance with Article 122B(2)(b) of the Standardised Approach (CRR) Part, shall be reported here. Only reported in exposure class 'Exposures to corporates' (Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part).

Not in effect

This document is not effective today but will become effective in the future.

0023	**of which: Exposures to corporates – Specialised lending - Project finance exposures** Articles 122A and 122B of the Credit Risk: Standardised Approach (CRR) Part. Only exposures which are 'project finance exposures' as defined in the Glossary Part, assigned to the exposure class 'Exposures to corporates' referred to in Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part, assigned to the exposure class 'Exposures to corporates' apply the risk weight treatment in accordance with Articles 122B(2)(c) or 122B(4) of Standardised Approach (CRR) Part, shall be reported here. Only reported in exposure class 'Exposures to corporates' (Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part).
0024	**of which: pre-operational phase** Articles 122A and 122B of the Credit Risk: Standardised Approach (CRR) Part. Only the exposures that meet all the following shall be reported here: (a) 'project finance exposures' as defined in the Glossary Part; (b) 'project finance exposures' that are during the pre-operational phase given that the conditions in Article 122B(3) of the Credit Risk: Standardised Approach (CRR) Part are not met; (c) assigned to the exposure class 'Exposures to corporates' referred to in Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part; and (d) subject to the risk weight treatment in accordance with Article 122B(2)(c) of Standardised Approach (CRR) Part. Only reported in exposure class 'Exposures to corporates' (Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part).
0025	**of which: operational phase** Articles 122A and 122B of the Credit Risk: Standardised Approach (CRR) Part. Only the exposures that meet all the following shall be reported here: (a) 'project finance exposures' as defined in the Glossary Part; (b) 'project finance exposures' that are during the operational phase given that the conditions in Article 122B(3) of the Credit Risk: Standardised Approach (CRR) Part are met; (c) assigned to the exposure class 'Exposures to corporates' referred to in Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part; and (d) subject to the risk weight treatment in accordance with Article 122B(2)(c) of Standardised Approach (CRR) Part, shall be reported here. Only reported in exposure class 'Exposures to corporates' (Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part).

Not in effect

This document is not effective today but will become effective in the future.

0026	**of which: high quality operational phase** Articles 122A and 122B of the Credit Risk: Standardised Approach (CRR) Part. Only the exposures that meet all the following shall be reported here: (a) 'project finance exposures' as defined in the Glossary Part; (b) 'project finance exposures' that are during the operational phase and considered high quality given that the conditions in Articles 122B(3) and 122B(5) of the Credit Risk: Standardised Approach (CRR) Part are met; (c) assigned to the exposure class 'Exposures to corporates' referred to in Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part; and (d) apply the risk weight treatment in accordance with Article 122B(4) of Standardised Approach (CRR) Part. Only reported in exposure class 'Exposures to corporates' (Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part).
0330	**of which: Real estate exposures - regulatory residential real estate exposures** Articles 124F and 124G of the Credit Risk: Standardised Approach (CRR) Part). Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part. Sum of rows 0331-0332.
0331	**of which: Real estate exposures - regulatory residential real estate exposures, not materially dependent on the cash flows generated by the property** Article 124F of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0332	**of which: Real estate exposures - regulatory residential real estate exposures, materially dependent on the cash the flows generated by the property** Article 124G of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0340	**of which: Real estate exposures - regulatory commercial real estate exposures** Articles 124H and 124I of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).

Not in effect

This document is not effective today but will become effective in the future.

	Sum of rows 0341 and 0342.
0341	**of which: Real estate exposures - regulatory commercial real estate exposures, not materially dependent on the cash flows generated by the property** Article 124H of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0343	**of which to Real estate exposures - regulatory commercial real estate exposures, not materially dependent on the cash flows generated by the property, to SMEs** Exposures to SMEs as defined in the Glossary Part within Article 124H of the Credit Risk: Standardised Approach (CRR) Part). Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0342	**of which: Real estate exposures - regulatory commercial real estate exposures, materially dependent on the cash flows generated by the property** Article 124I of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0344	**of which: Real estate exposures - regulatory commercial real estate exposures, materially dependent on the cash flows generated by the property, to SMEs** Exposures to SMEs as defined in the Glossary Part within Article 124I of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0350	**of which: Real estate exposures - other real estate exposures** Article 124J of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part) Sum of rows 0351-0354
0351	**of which: other residential real estate - not materially dependent on the cash flows generated by the property** Article 124J(2) of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part)
0352	**of which: other residential real estate - materially dependent on the cash flows generated by the property**

Not in effect

This document is not effective today but will become effective in the future.

	Residential real estate exposures in accordance with Article 124J(1) of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0353	**of which: commercial real estate - not materially dependent on the cash flows generated by the property** Article 124J(3) of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0354	**of which: commercial real estate - materially dependent on the cash flows generated by the property** Commercial real estate exposures in accordance with Article 124J(1) of the Credit Risk: Standardised Approach (CRR) Part. Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part.
0360	**of which: Real estate exposures - land acquisition, development and construction exposures** Article 124K of the Credit Risk: Standardised Approach (CRR) Part Only reported in exposure class 'real estate exposures' (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).
0050	**of which: Exposures subject to the standardised approach subject to a permanent partial use permission** Exposures to which the Standardised approach has been applied in accordance with Article 150 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0060	**of which: Exposures subject to the standardised approach due to a roll-out plan** Exposures to which the Standardised approach has been applied in accordance with Article 148(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0070-0130	**Breakdown of total exposures by exposure types** Reporting institution´s "banking book" positions shall be broken-down, following the criteria provided below, into on-balance sheet exposures subject to credit risk, off-balance sheet exposures subject to credit risk and exposures subject to counterparty credit risk. Exposures to counterparty credit risk arising from the trading book business of the institution as referred to in Article 92(3)(f) of the Required Level of Own Funds (CRR)

Not in effect

This document is not effective today but will become effective in the future.

	Part, Article 299(2) CRR and Article 299A of the Counterparty Credit Risk (CRR) Part shall be assigned to the exposures subject to counterparty credit risk. Institutions that apply Article 94(1) of the Trading Book (CRR) Part shall also break down their "trading book" positions referred to in Article 92(3)(b) of the Required Level of Own Funds (CRR) Part following the criteria provided below, into on-balance sheet exposures subject to credit risk, off-balance sheet exposures subject to credit risk and exposures subject to counterparty credit risk.
0070	**On balance sheet exposures subject to credit risk** Assets referred to in Article 24 CRR not included in any other category. Exposures that are subject to counterparty credit risk shall be reported in rows 0090-0130, and therefore shall not be reported in this row. Free deliveries as referred to in Article 379(1) CRR (if not deducted) do not constitute an on-balance sheet item, but nevertheless shall be reported in this row.
0080	**Off-balance sheet exposures subject to credit risk** Off-balance sheet positions comprise the commitments and other issued off-balance sheet items listed in Table A1 of Article 111 of the Credit Risk: Standardised Approach (CRR) Part. Exposures that are subject to counterparty credit risk shall be reported in rows 0090 – 0130 and therefore shall not be reported in this row.
0090-0130	**Exposures / Transactions subject to counterparty credit risk** Transactions subject to counterparty credit risk, i.e. derivative instruments, securities financing transactions and long settlement transactions.
0090	**Securities Financing Transactions netting sets** Netting sets containing only SFTs, as defined in Article 4(1)(139) CRR. SFTs that are included in a contractual cross product netting set and therefore reported in row 0130 shall not be reported in this row.
0100	**Of which: centrally cleared through a QCCP** Contracts and transactions listed in Article 301(1) of the Counterparty Credit Risk (CRR) Part as long as they are outstanding with a qualifying central counterparty (QCCP) as defined in Article 4(1)(88) CRR, including QCCP-related transactions, for which the risk-weighted exposure amounts are calculated in accordance with Section 9 of Chapter 3 of the Counterparty Credit Risk (CRR) Part. QCCP-related transaction has the same meaning as CCP-related transaction in Rule 1.3 of the Counterparty Credit Risk (CRR) Part, when the CCP is a QCCP.
0110	**Derivatives and Long Settlement Transactions netting sets** Netting sets containing only derivatives listed in Annex II CRR and long settlement transactions as defined in Article 272(2) CRR.

Not in effect

This document is not effective today but will become effective in the future.

	Derivatives and long settlement transactions that are included in a contractual Cross Product Netting set and therefore reported in row 0130, shall not be reported in this row.
0120	**Of which: centrally cleared through a QCCP** See instructions to row 0100.
0130	**From Contractual Cross Product netting sets** Netting sets containing transactions of different product categories (Article 272(11) CRR), ie derivatives and SFTs, for which a contractual cross product netting agreement as defined in Article 272(25) CRR exists.
0140-0280	**BREAKDOWN OF EXPOSURES BY RISK WEIGHTS** Risk weight: Institutions shall report the information on the allocation of risk weights within the respective exposure class according to the Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II of Part Three CRR. Real estate exposures classified as regulatory real estate (residential or commercial) which are not materially dependent on the cash flows generated by the property (Articles 124F and 124H of the Credit Risk: Standardised Approach (CRR) Part) shall be reported in two parts, against the risk weight applied to the portion up to 55% of the value of the property, and against the portion above 55% of the value of the property (if applicable). Exposures subject to the currency mismatch multiplier (Article 123B of the Credit Risk: Standardised Approach (CRR) Part) shall be reported against the risk weight which would have applied if the currency mismatch multiplier was not applied. However, the RWEA shall still reflect the currency mismatch multiplier. Real estate exposures where there are 'charges not held by the institution ranking in priority ahead of the charge that the exposure is secured by' (Articles 124G(2), 124H(3) and 124I(3) of the Credit Risk: Standardised Approach (CRR) Part), shall be reported against the risk weight which would have applied if Article 124G(2) and Article 124I(3) were disapplied (including for risk weights applied in accordance with Article 124H(3)). However, the RWEA shall still reflect the charge priority structure. Mixed real estate exposures (as defined in Rule 1.2 of the Credit Risk: Standardised Approach (CRR) Part and referred to in, Article 124(4) of the Credit Risk: Standardised Approach (CRR) Part) shall be reported against the risk weights for their constituent parts. Equity exposures (including higher risk equity exposures) in the exposure class 'subordinated debt, equity and other own funds instruments' subject to the transitional provisions in Rules 4.1 to 4.10 of the Credit Risk General Provisions (CRR) Part shall be reported against the risk weights set out in Article 133 of the Credit Risk: Standardised Approach (CRR) Part disregarding the transitional provisions. However, the RWEA shall still reflect the transitional provisions.
0140	**0 %**
0150	**2 %**

Not in effect

This document is not effective today but will become effective in the future.

	Article 306(1) of the Counterparty Credit Risk (CRR) Part
0160	**4 %** Article 305(3) of the Counterparty Credit Risk (CRR) Part
0170	**10 %**
0171	**15%**
0180	**20 %**
0181	**25%**
0182	**30%**
0190	**35 %**
0191	**40%**
0192	**45%**
0200	**50 %**
0201	**60%**
0202	**65%**
0210	**70%** Article 232(3)(c) of the Credit Risk Mitigation (CRR) Part.
0220	**75 %**
0221	**80%**
0222	**85%**
0230	**100 %**
0231	**105%**
0232	**110%**
0233	**130%**
0234	**135%**
0240	**150 %**
0250	**250 %** Article 133(3) of the Credit Risk: Standardised Approach (CRR) Part and Article 48(4) CRR Exposures subject to rules 4.1 to 4.10 of the Credit Risk: General Provisions Part should be reported in this row during the transitional period if they qualify as an equity exposure as set out in Article 133(1) and (2) of the Credit Risk: Standardised Approach (CRR) Part.
0261	**400%** Article 133(4) of the Credit Risk: Standardised Approach (CRR) Part and Article 48(4) CRR Exposures subject to rules 4.1 to 4.10 of the Credit Risk: General Provisions Part should be reported in this row during the transitional period if they qualify as a higher risk equity exposure as set out in the Glossary Part.
0270	**1 250 %** Article 132(2) of the Credit Risk: Standardised Approach (CRR) Part and Article 379 CRR

Not in effect

This document is not effective today but will become effective in the future.

0280	**Other risk weights** This row is not available for the exposure classes Government, Corporates, Institutions and Retail. For reporting those exposures not subject to the risk weights listed in the template. Article 113(1-5) of the Credit Risk: Standardised Approach (CRR) Part. Nth-to-default credit derivatives under the Standardised Approach (Article 134(6) of the Credit Risk: Standardised Approach (CRR) Part) shall be reported in this row under the exposure class "Other items".
0281-0285	**Breakdown of total exposures by approach (CIU)** These rows shall only be reported for the exposure class Collective investment undertakings (CIU), in line with Articles 132, 132A and 132C of the Credit Risk: Standardised Approach (CRR) Part (exposures excluded by Article 132B of the Credit Risk: Standardised Approach (CRR) Part shall not be reported in these rows).
0281	**Look-through approach** Article 132A(1) of the Credit Risk: Standardised Approach (CRR) Part.
0284	**Of which: exposures to relevant CIUs**
0282	**Mandate-based approach** Article 132A(2) of the Credit Risk: Standardised Approach (CRR) Part.
0285	**Of which: exposures to relevant CIUs**
0283	**Fall-back approach** Article 132(2) of the Credit Risk: Standardised Approach (CRR) Part.
0300-0320	**Memorandum Items** For rows 0300 and 0320, and 0371-0380 see also the explanation of the purpose of the memorandum items in the general section of the OF CR SA.
0300	**Exposures in default subject to a risk weight of 100%** Article 112(1)(j) of the Credit Risk: Standardised Approach (CRR) Part. Exposures included in the exposure class “exposures in default”, subject to Article 127(1)(b) and (3) of the Credit Risk: Standardised Approach (CRR) Part, which would otherwise have been assigned to the exposure class being reported on if they were not in default. Firms shall report values in this row for exposure classes defined in Article 112 (1)(a) to (i) of the Credit Risk: Standardised Approach (CRR) Part.
0320	**Exposures in default subject to a risk weight of 150%**

Not in effect

This document is not effective today but will become effective in the future.

	Article 112(1)(j) of the Credit Risk: Standardised Approach (CRR) Part. Exposures included in the exposure class “exposures in default”, subject to Article 127(1)(a) of the Credit Risk: Standardised Approach (CRR) Part, which would otherwise have been assigned to the exposure class being reported on if they were not in default. Firms shall report values in this row for exposure classes defined in Article 112(1)(a) to (i) of the Credit Risk: Standardised Approach (CRR) Part.
0371-0374	**Equity exposures – transitional provisions** Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part. The treatment of equity exposures as stated in Rules 4.1 to 4.10 of the Credit Risk: General Provisions (CRR) Part. These rows shall only be reported on if an institution is implementing the Standardised Transitional Approach for equities. Institutions shall report all equity exposures to which the Standardised Transitional Approach for equities applies in these rows. Institutions shall not report values in these rows for reporting dates of 1 January 2030 or later. The reporting of the memorandum items in rows 0371 to 0374 shall not affect their reporting in rows 0250 and 0261.
0371	**Standardised Transitional Approach (higher risk equity exposures)** Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part. The treatment of equity exposures as stated in Rules 4.1 and 4.3 of the Credit Risk: General Provisions (CRR) Part.
0372	**Standardised Transitional Approach (other equity exposures)** Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part. The treatment of equity exposures as stated in Rules 4.1 and 4.2 of the Credit Risk: General Provisions (CRR) Part.
0373	**IRB Transitional Approach (higher risk equity exposures)** Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part. The treatment of equity exposures as stated in Rules 4.4 to 4.6 of the Credit Risk: General Provisions (CRR) Part.
0374	**IRB Transitional Approach (other equity exposures)** Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part. The treatment of equity exposures as stated in Rules 4.4 to 4.6 of the Credit Risk: General Provisions (CRR) Part.
0380	**Retail and real estate exposures - subject to the currency mismatch multiplier** Article 123B of the Credit Risk: Standardised Approach (CRR) Part.

Not in effect

This document is not effective today but will become effective in the future.

	This row shall only be reported in exposure classes ‘retail exposures’ (Article 112(1)(h) of the Credit Risk: Standardised Approach (CRR) Part) and ‘real estate exposures’ (Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part).

Not in effect

This document is not effective today but will become effective in the future.

3.3. Credit and counterparty credit risks and free deliveries: IRB approach to credit risk capital requirements (OF CR IRB)

3.3.2. Breakdown of the OF CR IRB templates

76. OF CR IRB consists of eight templates. OF CR IRB 1 provides a general overview of IRB exposures and the different methods to calculate risk-weighted exposure amounts as well as a breakdown of total exposures by exposure category. OF CR IRB 2 provides a breakdown of total exposures assigned to obligor grades or pools (exposures reported under row 0070 of OF CR IRB 1). OF CR IRB 3 provides all relevant parameters used for the calculation of credit risk capital requirements under the IRB approach for credit risk. OF CR IRB 4 provides a flow statement explaining changes in risk-weighted exposure amounts determined under the IRB approach for credit risk since the previous reporting period. OF CR IRB 5 provides information on the results of back-testing of PDs for the models reported. OF CR IRB 6 provides all relevant parameters used for the calculation of credit risk capital requirements under the slotting approach for specialised lending. OF CR IRB 7 provides an overview of the percentage of exposure value subject to the SA or the IRB approaches for each relevant exposure class and exposure sub-class. The templates OF CR IRB 1, OF CR IRB 2, OF CR IRB 3 and OF CR IRB 5 shall be reported separately for the following exposure and sub-exposure classes:

1) Total
(The Total template must be reported for the FIRB and the slotting approaches and, separately for the AIRB approach.)

2) Institutions
(Article 147(2)(b) of the Credit Risk: Internal Ratings Based Approach (CRR) Part)

3.1) Corporate – Specialised lending
(Article 147(2)(c)(i) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.)

3.2) Corporate – Financial corporates and large corporates
(Article 147(2)(c)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.)

3.3) Corporate – Other general corporates – SME
(All SME exposures falling within the other general corporates exposure subclass as referred to in Article 147(2)(c) of the Credit Risk: Internal Ratings Based (CRR) Part. For the purpose of classification to this exposure category institutions shall use the definition of SME in the Glossary Part.)

3.4) Corporate – Other general corporates – non-SME
(All exposures to other general corporates as referred to in Article 147(2)(c) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and not reported under 3.3.)

4.1) Retail – Secured by residential immovable property – SME
(Retail exposures secured by residential immovable property as referred to in

Not in effect

This document is not effective today but will become effective in the future.

Article 147(2)(d)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For the purpose of classification to this exposure subclass institutions shall use the definition of SME in the Glossary Part.)

4.2) Retail – Secured by residential immovable property – non-SME
(Retail exposures secured by residential immovable property as referred to in Article 147(2)(d)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part which are not reported under 4.1.

(For the purpose of 4.1 and 4.2, retail exposures secured by residential immovable property shall be considered any retail exposures secured by residential immovable property recognised as collateral, regardless of the ratio of the value of collateral to the exposure or of the purpose of the loan.)

4.3) Retail – Secured by commercial immovable property – SME
(Retail exposures secured by immovable property to SMEs not reported in 4.1. For the purpose of classification to this exposure subclass institutions shall use the definition of SME in the Glossary Part.)

4.4) Retail – Secured by commercial immovable property – non-SME
(Retail exposures secured by immovable property not reported in 4.1, 4.2 and 4.3).

4.5) Retail – Qualifying revolving retail exposures
(Qualifying revolving retail exposures as referred to in Article 147(2)(d)(i) of the Credit Risk: Internal Ratings Based Approach (CRR) Part).

4.6) Retail – Other SME
(Other retail exposures as referred to in Article 147(2)(d)(iii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For the purpose of classification to this exposure subclass institutions shall use the definition of SME in the Glossary Part not reported under 4.1, 4.3 and 4.5).

4.7) Retail – Other non-SME
(Other retail exposures as referred to in Article 147(2)(d)(iii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part not reported under 4.6.)

3.3.1. Scope of the OF CR IRB templates

72. The scope of the OF CR IRB templates covers:

i. Credit risk in the banking book, which includes:

- Counterparty credit risk in the banking book;
- Dilution risk for purchased receivables;

ii. Counterparty credit risk in the trading book;

iii. Free deliveries resulting from all business activities.

Not in effect

This document is not effective today but will become effective in the future.

73. The scope of the template refers to the exposures for which the risk-weighted exposure amounts are calculated in accordance with Articles 151 to 157 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.

74. The OF CR IRB template does not cover the following data:

i. Securitisation positions, which are reported in the CR SEC and/or CR SEC Details templates;

ii. “Other non-credit-obligation assets”, as referred to in Article 147(2)(g) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Risk weights for this exposure class shall be assigned in accordance with Article 156 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The risk-weighted exposure amounts for this exposure class shall be reported directly in the OF template;

iii. Credit valuation adjustment risk, which is reported in the CVA templates;

iv. Subordinated debt, equity and other own funds instruments; as referred to in Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part.

The OF CR IRB templates do not require a geographical breakdown of IRB exposures by residence of the counterparty. This breakdown shall be reported in the template OF CR GB.

OF 75. In order to clarify whether the institution uses the slotting approach, the foundation internal ratings based (FIRB) approach or the advanced internal ratings based (AIRB) approach, the following information shall be provided for each reported exposure class:

In OF CR IRB 1, "FIRB/slotting" in cases where the FIRB approach or the slotting approach is applied, and "AIRB" in cases where the AIRB approach is applied. This includes all retail portfolios.

In OF CR IRB 2, OF CR IRB 3, OF CR IRB 5 and OF 34.7, “FIRB” in cases where the FIRB approach is applied; and “AIRB” in cases where the AIRB approach is applied. This includes all retail portfolios.

In cases where an institution uses the AIRB approach for a part of its IRB exposures and the FIRB or slotting approach to calculate risk-weighted exposure amounts for the other part of its IRB exposures, one OF CR IRB Total for exposures subject to the FIRB approach or the slotting approach and one OF CR IRB Total for exposures subject to the AIRB approach shall be reported.

3.3.3. OF 08.01 - Credit and counterparty credit risks and free deliveries: IRB approach to Capital Requirements (OF CR IRB 1)

3.3.3.1. Instructions concerning specific positions

Columns	Instructions

Not in effect

This document is not effective today but will become effective in the future.

0020	**ORIGINAL EXPOSURE PRE-CONVERSION FACTORS** Institutions shall report the exposure value before taking into account any value adjustments, provisions, effects due to credit risk mitigation techniques or credit conversion factors. The original exposure value shall comprise the value of on-balance sheet exposures in accordance with Article 24 CRR and the nominal value of off-balance sheet exposures as referred to in Articles 166C and 166D of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The effect resulting from Article 166A(3) of the Credit Risk: Internal Ratings Based Approach (CRR) Part (effect of on balance sheet netting of loans and deposits) shall be reported separately as Funded Credit Protection in column 0035 and shall therefore not reduce the Original Exposure. For derivative instruments, securities financing transactions and long settlement transactions that give rise to counterparty credit risk, the original exposure shall correspond to the exposure value arising from counterparty credit risk (see instructions to column 0130).
0030	**OF WHICH: LARGE FINANCIAL SECTOR ENTITIES AND UNREGULATED FINANCIAL SECTOR ENTITIES** Breakdown of the original exposure pre-conversion factor for all exposures of large financial sector entities and unregulated financial sector entities as defined in Rules 1.3 and 1.4 of the Credit Risk: Internal Ratings Based Approach (CRR) Part subject to the higher coefficient of correlation determined in accordance with Article 153(2) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0035	**(-) ADJUSTMENT TO EXPOSURE VALUE DUE TO ON-BALANCE SHEET NETTING** The reduction in exposure value due to on-balance sheet netting determined in accordance with Article 219 of the Credit Risk Mitigation (CRR) Part shall be reported.
0040- 0080	**CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUBSTITUTION EFFECTS ON THE EXPOSURE** Where firms choose to reflect credit risk mitigation as defined in Article 4(1)(57) CRR that reduce the credit risk of an exposure or exposures via the substitution of exposures as defined below in “SUBSTITUTION OF THE EXPOSURE DUE TO CRM”. The sub-columns shall include exposures within the following techniques, as defined in the Glossary Part: The Risk-Weight Substitution Method and the Parameter Substitution Method. They

Not in effect

This document is not effective today but will become effective in the future.

	shall also include exposures subject to the Other Funded Credit Protection Method (as defined in the Credit Risk Mitigation (CRR) Part) to the extent that this results in a substitution of exposures (as set out in the instructions for column 0060).
0040- 0050	**UNFUNDED CREDIT PROTECTION** Unfunded credit protection as defined in Article 4(1)(59) CRR. Unfunded credit protection that has an effect on the exposure (e.g. used for credit risk mitigation techniques with substitution effects on the exposure) shall be capped at the exposure value.
0040	**GUARANTEES** For exposures subject to the Risk Weight Substitution Method or the Parameter Substitution Method, institutions shall separate each exposure, prior to the application of conversion factors, into a covered part and an uncovered part, in accordance with Articles 235 and 236 of the of the Credit Risk Mitigation (CRR) Part and report the covered part. Guarantees shall be reported in column 0040 where the Risk Weight Substitution Method or the Parameter Substitution Method as referred to in the Credit Risk Mitigation (CRR) Part is applied.
0050	**CREDIT DERIVATIVES** For exposures subject to the Risk Weight Substitution Method or the Parameter Substitution Method, institutions shall separate each exposure, prior to the application of conversion factors, into a covered part and an uncovered part, in accordance with Articles 235 and 236 of the of the Credit Risk Mitigation (CRR) Part and report the covered part. Credit Derivatives shall be reported in column 0050 where the Risk Weight Substitution Method or the Parameter Substitution Method as listed in the Credit Risk Mitigation (CRR) Part is applied. Where the LGD Adjustment Method is applied, the amount of the credit derivatives shall be reported in column 0160.
0060	**OTHER FUNDED CREDIT PROTECTION** Other funded credit protection that is treated as a guarantee in accordance with Article 232 of the Credit Risk Mitigation (CRR) Part under the Other Funded Credit Protection Method shall be included. Other funded credit protection that it not treated as a guarantee in accordance with Article 232 of the Credit Risk Mitigation (CRR) Part under the Other Funded Credit Protection Method shall be reported in 0172.

Not in effect

This document is not effective today but will become effective in the future.

	Other funded credit protection recognised by firms applying the AIRB approach and using the LGD Modelling Collateral Method shall be reported in columns 0171, 0172 and 0173.
0070- 0080	**SUBSTITUTION OF THE EXPOSURE DUE TO CRM** Outflows shall correspond to the covered part of the original exposure pre-conversion factors that is deducted from the obligor's exposure class and, where relevant, obligor grade or pool, and subsequently assigned to the guarantor's exposure class and, where relevant, obligor grade or pool. That amount shall be considered as an inflow into the guarantor's exposure class and, where relevant, obligor grades or pools. Inflows and outflows within the same exposure classes and, where relevant, obligor grades or pools, shall also be considered. Exposures stemming from possible in- and outflows from and to other templates shall be taken into account. These columns shall only be used where institutions apply the Risk-Weight Substitution Method or the Parameter Substitution Method in accordance with Articles 235 and 236 of the Credit Risk Mitigation (CRR) Part.
0090	**EXPOSURE AFTER CRM SUBSTITUTION EFFECTS PRE-CONVERSION FACTORS** Exposures assigned in the corresponding obligor grade or pool and exposure class after taking into account outflows and inflows due to CRM techniques with substitution effects on the exposure.
0100, 0120	**Of which: Off-Balance Sheet Items** Off-balance sheet positions comprise the items listed in Table A1 of Article 111 of the Credit Risk: Standardised Approach (CRR) Part.
0101	**CREDIT RISK MITIGATION TECHNIQUES AFFECTING THE EXPOSURE AMOUNT: FUNDED CREDIT PROTECTION. FINANCIAL COLLATERAL COMPREHENSIVE METHOD – SLOTTING APPROACH** **Volatility adjustment to the exposure** Article 223(2-3) of the Credit Risk Mitigation (CRR) Part. An institution shall only report values for exposures subject to the slotting approach. The amount to be reported is the impact of the volatility adjustment to the exposure (Eva-E) = E*He

Not in effect

This document is not effective today but will become effective in the future.

0102	**CREDIT RISK MITIGATION TECHNIQUES AFFECTING THE EXPOSURE AMOUNT: FUNDED CREDIT PROTECTION. FINANCIAL COLLATERAL COMPREHENSIVE METHOD – SLOTTING APPROACH** **(-) Financial collateral adjusted value (Cvam)** Article 239(2) of the Credit Risk Mitigation (CRR) Part. An institution shall only report values for exposures subject to the slotting approach. The amount to be reported corresponds to Cvam= C*(1-Hc-Hfx)*(t-t*)/(T-t*). For a definition of C, Hc, Hfx, t, T and t* see Sections 4 and 5 of Chapter 3 of the Credit Risk Mitigation (CRR) Part.
0103	**CREDIT RISK MITIGATION TECHNIQUES AFFECTING THE EXPOSURE AMOUNT: FUNDED CREDIT PROTECTION. FINANCIAL COLLATERAL COMPREHENSIVE METHOD – SLOTTING APPROACH** **(-) Of which: Volatility and maturity adjustments** Articles 223(1) and 239(2) of the Credit Risk Mitigation (CRR) Part. An institution shall only report values for exposures subject to the slotting approach. The amount to be reported is the joint impact of volatility and maturity adjustments (Cvam-C) = C*[(1-Hc-Hfx)*(t-t*)/(T-t*)-1], where the impact of volatility adjustment is (Cva-C) = C*[(1-Hc-Hfx)-1] and the impact of maturity adjustments is (Cvam-Cva)= C*(1-Hc-Hfx)*[(t-t*)/(T-t*)-1]
0104	**EXPOSURE AFTER ALL CRM PRE-CONVERSION FACTORS** Institutions shall report the value reported in column 0090 after adjusting for the reduction in exposure due to the Financial Collateral Comprehensive Method reported in columns 0101-0103.
0110	**EXPOSURE VALUE** The exposure values determined in accordance with Article 166A to 166D of the Credit Risk: Internal Ratings Based Approach (CRR) Part. CRM techniques affecting the exposure value shall be taken into account. Exposure values for exposures giving rise to counterparty credit risk shall be the same as reported in column 0130.
0120	**OFF WHICH: OFF-BALANCE SHEET ITEMS** Off-balance sheet positions comprise the items listed in Table A1 in Article 111 of the Credit Risk: Standardised Approach (CRR) Part.

Not in effect

This document is not effective today but will become effective in the future.

	For exposures that are part of facilities that relate to an on- and off-balance sheet item and where institutions estimate a single exposure value for that facility as per Article 166D(3) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, institutions shall report the off-balance sheet part of the exposure in column 0030. To obtain the value that shall be reported here, institutions shall subtract point (1) from point (2) below: (1) The on-balance sheet amount gross of provisions. (2) The exposure value reported under column 0110.
0125	**OF WHICH: DEFAULTED** Value of exposures which have been classified as defaulted exposures in accordance with Article 178 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0130	**Of which: Arising from Counterparty Credit Risk** See the corresponding OF CR SA instructions in column 0210.
0140	**OF WHICH: LARGE FINANCIAL SECTOR ENTITIES AND UNREGULATED FINANCIAL SECTOR ENTITIES** Breakdown of the exposure value for all exposures to entities referred to in Rules 1.3 and 1.4 of the Credit Risk: Internal Ratings Based Approach (CRR) Part subject to the higher coefficient of correlation determined in accordance with Article 153(2) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0150- 0210	**CREDIT RISK MITIGATION TECHNIQUES TAKEN INTO ACCOUNT IN LGD ESTIMATES** CRM techniques that have an impact on LGD estimates as a result of the application of the Parameter Substitution Method shall not be included in these columns. Where exposures are subject to the FIRB approach, exposures subject to the Foundation Collateral Method and the Other Funded Credit Protection Method (to the extent this is reflected in LGD) as defined in the Glossary Part, shall be included. Where exposures are subject to the AIRB approach: - exposures subject to the LGD Adjustment Method in accordance with Article 183 of the Credit Risk: Internal Ratings Based Approach (CRR) Part, shall be included; and - exposures subject to the LGD Modelling Collateral Method as referred to in Articles 169A and 169B of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall be included.

Not in effect

This document is not effective today but will become effective in the future.

0150	**GUARANTEES** Exposures subject to the LGD Adjustment Method (in accordance with Article 183 of the Credit Risk: Internal Ratings Based Approach (CRR) Part) shall be included. Institutions shall report their internal valuation of the guarantee, used in LGD estimates, capped at the exposure value.
0160	**CREDIT DERIVATIVES** Exposures subject to either the LGD Adjustment Method (in accordance with Article 183 of the Credit Risk: Internal Ratings Based Approach (CRR) Part) shall be included. Institutions shall report their internal valuation of the credit derivative, used in LGD estimates, capped at the exposure value.
0170	**OTHER FUNDED CREDIT PROTECTION** Exposures where firms choose to recognise credit risk mitigants that comply with the criteria in Article 212 of the Credit Risk Mitigation (CRR) Part shall be included. Other funded credit protection treated as a guarantee in accordance with Article 232 of the Credit Risk Mitigation (CRR) Part under the Other Funded Credit Protection Method shall be reported in columns 0040 and 0050. For other funded credit protection recognised by applying the FIRB approach and using the Other Funded Credit Protection Method in accordance with Article 232(2), institutions shall report life insurance policies according to the current surrender value. Other funded credit protection recognised by firms applying the AIRB approach and using the LGD Modelling Collateral Method shall be included.
0171	**AIRB: CASH ON DEPOSIT** Article 200(1)(a) of the Credit Risk Mitigation (CRR) Part. Cash on deposit with, or cash assimilated instruments issued by the institution and held by third party institution in a non-custodial arrangement and pledged to the lending institution shall be included. The value of collateral reported shall be limited to the value of the exposure at the level of an individual exposure.
0172	**LIFE INSURANCE POLICIES** Article 200(1)(b) of the Credit Risk Mitigation (CRR) Part.

Not in effect

This document is not effective today but will become effective in the future.

	The value of collateral reported shall be limited to the value of the exposure at the level of an individual exposure.
0173	**AIRB: INSTRUMENTS HELD BY A THIRD PARTY** Article 200(1)(c) of the Credit Risk Mitigation (CRR) Part. This includes instruments issued by a third party institution (or by a financial institution, exposures to which may be treated as exposures to institutions under Article 119(5) CRR), which will be repurchased by that institution on request. The value of collateral reported shall be limited to the value of the exposure at the level of an individual exposure. This column shall exclude those exposures covered by instruments held by a third party where, in accordance with Article 232(4) of the Credit Risk Mitigation (CRR) Part, institutions treat instruments repurchased on request that are eligible under Article 200(1)(c) of the Credit Risk Mitigation (CRR) Part as a guarantee by the issuing institution.
0180	**ELIGIBLE FINANCIAL COLLATERAL** For exposures in the trading book, financial instruments and commodities eligible in accordance with Article 299(2)(d-f) and Article 299A of the Counterparty Credit Risk (CRR) Part shall be included. Where exposures are subject to the Foundation Collateral Method, as defined in the Glossary Part, for eligible financial collateral in accordance with Article 197 and Article 198 of the Credit Risk Mitigation (CRR) Part, the adjusted value of collateral C_i after the application of volatility adjustments and maturity mismatch adjustment, where relevant shall be reported. Where exposures are subject to the AIRB approach, the financial collateral shall be taken into account in the LGD estimates in accordance with Article 169A(1) and Article 169B of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The amount to be reported shall be the estimated market value of the collateral.
0190- 0210	**OTHER ELIGIBLE COLLATERAL** Where exposures are subject to the Foundation Collateral Method, as defined in the Glossary Part, firms shall report the adjusted value of collateral C_i following the application of volatility adjustments and maturity mismatch adjustment, where relevant, as set out in Articles 230 and 231 of the Credit Risk Mitigation (CRR) Part. Where exposures are subject to the AIRB approach, other collateral shall be taken into account in the LGD estimates in accordance with Articles 169A(1) and Article 169B of the Credit Risk: Internal Ratings Based Approach (CRR) Part.

Not in effect

This document is not effective today but will become effective in the future.

0190	**REAL ESTATE** Where exposures are subject to the Foundation Collateral Method, as defined in the Glossary Part, collateral in accordance with Article 199(2) of the Credit Risk Mitigation (CRR) Part. Leasing of real estate property shall also be included (see Articles 199(7) of the Credit Risk Mitigation (CRR) Part). Firms shall report the adjusted value of collateral C_i following the application of volatility adjustments and maturity mismatch adjustment, where relevant, as set out in Articles 230 and 231 of the Credit Risk Mitigation (CRR) Part. Where exposures are subject to the AIRB approach, the amount to be reported shall be the estimated market value.
0200	**OTHER PHYSICAL COLLATERAL** Where exposures are subject to the Foundation Collateral Method, as defined in the Glossary Part, collateral in accordance with Article 199(6) of the Credit Risk Mitigation (CRR) Part. Leasing of property other than real estate shall also be included (see Articles 199(7) of the Credit Risk Mitigation (CRR) Part). Firms shall report the adjusted value of collateral C_i following the application of volatility adjustments and maturity mismatch adjustment, where relevant, as set out in Articles 230 and 231 of the Credit Risk Mitigation (CRR) Part. Where exposures are subject to the AIRB approach, the amount to be reported shall be the estimated market value of collateral.
0210	**RECEIVABLES** Where exposures are subject to the Foundation Collateral Method, as defined in the Glossary Part, collateral in accordance with Article 199(5) of the Credit Risk Mitigation (CRR) Part. Firms shall report the adjusted value of collateral C_i following the application of volatility adjustments and maturity mismatch adjustment, where relevant, as set out in Articles 230 and 231 of the Credit Risk Mitigation (CRR) Part. Where exposures are subject to the AIRB approach, the amount to be reported shall be the estimated market value of collateral.
0230	**EXPOSURE WEIGHTED AVERAGE LGD (%)** The impact of CRM techniques on LGD values as specified in the Credit Risk: Internal Ratings Based Approach (CRR) and Credit Risk Mitigation (CRR) Parts, any applicable LGD input floors in accordance with Articles 161(5) and 164(4) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, and any applicable exposure-level risk weight floor floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5), of the

Not in effect

This document is not effective today but will become effective in the future.

	Credit Risk: Internal Ratings Based Approach (CRR) Part shall be included. For defaulted exposures subject to the AIRB approach, Article 181(1)(h) of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall be taken into account. The exposure value referred to in column 0110 shall be used for the calculation of the exposure-weighted averages. For institutions applying the FIRB approach, the risk mitigation effects of applying the Foundation Collateral Method shall be taken into account. The exposure weighted average LGD associated to each PD "obligor grade or pool" shall result from the average of the LGDs, assigned to the exposures of that PD grade/pool, weighted by the respective exposure value of column 0110. Where exposures are subject to the AIRB approach, Article 181(1-2)) of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall be taken into account. The calculation of the exposure weighted average LGD shall be derived from the risk parameters used in the internal rating scale approved by the PRA. Data shall not be reported for specialised lending exposures subject to the slotting approach. Exposures and the respective LGDs for large regulated financial sector entities and unregulated financial sector entities as defined in Rules 1.3 and 1.4 of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall not be included in the calculation of column 0230, but only be included in the calculation of column 0240.
0240	**EXPOSURE WEIGHTED AVERAGE LGD (%) FOR LARGE FINANCIAL SECTOR ENTITIES AND UNREGULATED FINANCIAL SECTOR ENTITIES** Exposure weighted average LGD (%) for all exposures to large financial sector entities and to unregulated financial sector entities as defined in Rules 1.3 and 1.4 of the Credit Risk: Internal Ratings Based Approach (CRR) Part subject to the higher coefficient of correlation determined in accordance with Article 153(2) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0250	**EXPOSURE-WEIGHTED AVERAGE MATURITY VALUE (DAYS)** The value reported shall be determined in accordance with Article 162 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The exposure value (column 0110) shall be used for the calculation of the

Not in effect

This document is not effective today but will become effective in the future.

	exposure-weighted averages. The average maturity shall be reported in days. This data shall not be reported for the exposure values for which the maturity is not an element in the calculation of risk-weighted exposure amounts. This column shall therefore not be filled in for the exposure class 'retail' or for exposures subject to the slotting approach.
0251	**RISK-WEIGHTED EXPOSURE AMOUNT PRE-ADJUSTMENTS** For exposures to corporates and institutions, see Article 153 of the Credit Risk: Internal Ratings Based Approach (CRR) Part; for retail exposures, see Article 154 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The adjustments set out in Articles 153(5A) and 154(4A) of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall not be taken into account.
0252	**ADJUSTMENT TO RISK-WEIGHTED EXPOSURE AMOUNT DUE TO POST-MODEL ADJUSTMENTS** Amounts added in accordance with Articles 153(5A)(a) and 154(4A)(a) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0253	**ADJUSTMENT TO RISK-WEIGHTED EXPOSURE AMOUNT DUE TO MORTGAGE RISK WEIGHT FLOOR** Amounts added in accordance with Article 154(4A)(b) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0254	**UNRECOGNISED EXPOSURE ADJUSTMENTS** Amounts added in accordance with Articles 153(5A)(b) and 154(4A)(c) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. This column shall not be reported for sheets relating to the FIRB approach or the slotting approach.
0260	**RISK-WEIGHTED EXPOSURE AMOUNT AFTER ADJUSTMENTS** Institutions shall report the value reported in column 0251 and adjust for values reported in columns 0252 to 0254.
0265	**OF WHICH: DEFAULTED** Risk-weighted exposure amount for those exposures which have been classified as defaulted in accordance with Article 178 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0270	**OF WHICH: LARGE FINANCIAL SECTOR ENTITIES AND UNREGULATED FINANCIAL SECTOR ENTITIES**

Not in effect

This document is not effective today but will become effective in the future.

	Breakdown of the risk-weighted exposure amount for all exposures to large financial sectors entities and unregulated financial sector entities as defined in Rules 1.3 and 1.4 of the Credit Risk: Internal Ratings Based Approach (CRR) Part subject to the higher coefficient of correlation determined in accordance with Article 153(2) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0275	**NON-MODELLED APPROACHES EXPOSURE VALUE** Article 111 of the Credit Risk: Standardised Approach (CRR) Part and Articles 218-239 of the Credit Risk Mitigation (CRR) Part. Exposure value shall be provided after taking into account value adjustments, all credit risk mitigants and conversion factors for exposures to which risk weights are assigned in accordance with Article 113 to 134 of the Credit Risk: Standardised Approach (CRR) Part. This column applies to all credit risk exposures within the scope of the output floor, as per Article 92(3a) of the Required Level of Own Funds (CRR) Part.
0276	**NON-MODELLED APPROACHES RISK-WEIGHTED EXPOSURE AMOUNT** Standardised approach equivalent risk-weighted exposure amount calculated in accordance with paragraphs 1 to 5 of Article 113 of the Credit Risk: Standardised Approach (CRR) Part for the purpose of institutions' compliance with the output floor in accordance with Article 92(3a) of the Required Level of Own Funds (CRR) Part. This column applies to all credit risk exposures within the scope of the output floor, as per Article 92(3a) of the Required Level of Own Funds (CRR) Part.
0280	**EXPECTED LOSS AMOUNT PRE POST-MODEL ADJUSMENTS** For the definition of Expected Loss, see Article 5(3) CRR and, for the calculation of expected loss amounts, see Article 158 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For defaulted exposures, see the definition of BEEL in Rule 1.3 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The expected loss amount to be reported shall be based on the risk parameters approved by the PRA following the application of any applicable PD and LGD input floors in accordance with Articles 160(1), 161(5) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5), of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Adjustments referred to in Article 158(6A) of the Credit Risk:

Not in effect

This document is not effective today but will become effective in the future.

	Internal Ratings Based Approach (CRR) Part shall not be taken into account.
0281	**ADJUSTMENT TO EXPECTED LOSS DUE TO POST-MODEL ADJUSTMENTS** Amounts added in accordance with Article 158(6A) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0282	**EXPECTED LOSS AMOUNT AFTER POST-MODEL ADJUSTMENTS** The expected loss amount calculated in accordance with Article 158 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Post-model adjustments as determined in in Article 158(6A) of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall be taken into account.
0290	**(-) VALUE ADJUSTMENTS AND PROVISIONS** Value Adjustments in accordance with Article 34 CRR and Article 105 of the Trading Book (CRR) Part, as well as specific and general credit risk adjustments in accordance with Article 110 of the Credit Risk: General Provisions (CRR) Part and Commission Delegated Regulation (EU) No 183/2014 of 20 December 2013[6] shall be reported, and other own funds reductions related to the asset item. General credit risk adjustments shall be reported by assigning the amount pro rata on the basis of the expected loss of the different obligor grades.
0300	**NUMBER OF OBLIGORS** Article 172(1-2) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For all exposure classes, with the exception of the exposure class 'retail' and, for other exposures classes, the cases mentioned in the second sentence of Article 172(1)(e) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, the institution shall report the number of legal entities/obligors which were separately rated, regardless of the number of different loans or exposures granted. Within the exposure class 'retail', or if separate exposures to the same obligor are assigned to different obligor grades in accordance with the second sentence of Article 172(1)(e) of the Credit Risk: Internal Ratings Based Approach (CRR) Part in other exposure classes, the institution shall report the number of exposures which were separately assigned to a certain rating grade or pool. Where Article 172(1)(e) of the Credit Risk: Internal Ratings Based Approach (CRR) Part applies, an obligor may be considered in more than one grade. As this column deals with an element of the structure of the rating scales, it relates to the original

[6] See footnote 5.

Not in effect

This document is not effective today but will become effective in the future.

	exposures pre-conversion factor assigned to each obligor grade or pool without taking into account the effect of CRM techniques (in particular redistribution effects).
0310	**PRE-CREDIT DERIVATIVES RISK-WEIGHTED EXPOSURE AMOUNT** Institutions shall report hypothetical risk-weighted exposure amount to be calculated as the RWEA without the recognition of the eligible credit derivative as credit risk mitigation as specified in Article 204 of the Credit Risk Mitigation (CRR) Part. The amounts shall be presented in the exposure classes relevant for the exposures to the original obligor.

Rows	Instructions
0010	**TOTAL EXPOSURES**
0017	**Of which: Exposures to revolving loan commitments** Revolving loan commitments as defined in Rule 1.3 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0020- 0060	**BREAKDOWN OF TOTAL EXPOSURES BY EXPOSURE CATEGORIES:**
0020	**On-balance sheet items subject to credit risk** Institutions shall report asset values in accordance with Article 24 CRR. Exposures that are subject to counterparty credit risk shall be reported in rows 0040-0060 and, therefore, shall not be reported in this row. Free deliveries as referred to in Article 379(1) CRR (if not deducted) do not constitute an on-balance sheet item, but nevertheless shall be reported in this row.
0030	**Off-balance sheet items subject to credit risk** Off-balance sheet items shall be reported in accordance with Article 166A to Article 166D and shall comprise items that are listed in Table A1 Article 111 of the Credit Risk: Standardised Approach (CRR) Part. For exposures that are part of facilities that relate to an on- and off-balance sheet item and where institutions estimate a single exposure value for that facility as per Article 166D(3), institutions shall report the off-balance sheet part of the exposure in row 0030. To obtain the value

Not in effect

This document is not effective today but will become effective in the future.

	that shall be reported here, institutions shall subtract point (1) from point (2) below: (1) The on-balance sheet values reported under row 0020 (2) The total exposures reported under row 0010. Exposures that are subject to counterparty credit risk shall be reported in rows 0040-0060 and, therefore, shall not be in this row.
0031, 0032, 0001, 0033, 0035	**BREAKDOWN OF OFF-BALANCE SHEET ITEMS BY CONVERSION FACTORS** Off-balance sheet items shall comprise items in accordance with Table A1 Article 111 of the Credit Risk: Standardised Approach (CRR) Part. Where own estimates of conversion factors are used, this shall be in accordance with Article 166D(1)(a) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Where own estimates of conversion factors are not used this shall be in accordance with Articles 166A to166D of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For exposures subject to the slotting approach, the FIRB approach, or the AIRB approach where neither conversion factors nor EADs are estimated, institutions shall report values in rows that correspond to the applicable conversion factors in Article 111 of the Credit Risk: Standardised Approach (CRR) Part, in accordance with Articles 166A to 166D of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For exposures subject to the AIRB approach for which conversion factors are estimated, or where EADs are estimated directly, institutions shall report values in row 0035.
0040- 0060	**Exposures / Transactions subject to counterparty credit risk** See the corresponding OFCR SA instructions in rows 0090-0130.
0040	**Securities Financing Transactions netting sets** See the corresponding OF CR SA instructions in row 0090.
0050	**Derivatives and Long Settlement Transactions netting sets** See the corresponding CR SA instructions in row 0110.
0060	**From Contractual Cross Product netting sets** See the corresponding OF CR SA instructions in row 0130.

Not in effect

This document is not effective today but will become effective in the future.

0070	**EXPOSURES ASSIGNED TO OBLIGOR GRADES OR POOLS: TOTAL** For exposures to corporates and institutions, see the definition of obligor grade set out in Rule 1.3 of the Credit Risk: Internal Ratings Based Approach (CRR) Part and Article 170(1)(c) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For retail exposures, see Article 170(3)(b) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For exposures arising from purchased receivables, see Article 166A(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Exposures for dilution risk of purchased receivables shall not be reported by obligor grades or pools and shall be reported in row 0180. Where the institution uses a large number of grades or pools, a reduced number of grades or pools to be reported may be agreed with the PRA. A supervisory master scale is not used. Instead, institutions shall determine the scale to be used themselves.
0080	**SPECIALISED LENDING SLOTTING APPROACH: TOTAL** Exposures subject to the slotting approach. This shall only apply to the exposure sub-class 'corporate – specialised lending'.
0170	**EXPOSURES FROM FREE DELIVERIES APPLYING RISK WEIGHTS UNDER THE ALTERNATIVE TREATMENT, OR SUBJECT TO A 100% RISK WEIGHT, AND OTHER EXPOSURES SUBJECT TO RISK WEIGHTS** Exposures arising from free deliveries for which the alternative treatment referred to in the second sentence of Article 379(2) CRR is used, or for which a 100% risk weight is applied in accordance with the last sentence of Article 379(2) CRR. Nth-to-default credit derivatives in accordance with Article 153(8) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and any other exposure subject to risk weights not included in any other row shall be reported in this row.
0175	**PURCHASED RECEIVABLES** Purchased receivables exposures assigned to exposure classes in Articles 147(2)(c) or 147(2)(d) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0180	**DILUTION RISK: TOTAL PURCHASED RECEIVABLES** See Article 4(1)(53) CRR for a definition of dilution risk. For calculation of risk-weighted exposure amounts for dilution risk see Article 157 of

Not in effect

This document is not effective today but will become effective in the future.

	the Credit Risk: Internal Ratings Based Approach (CRR) Part. Dilution risk shall be reported for corporate and retail purchased receivables.
0190	**CORPORATES: WHERE A CREDIT ASSESSMENT BY A NOMINATED ECAI IS NOT AVAILABLE** Exposures to corporates that are assigned to the exposure subclasses under Article 147(2)(c)(ii and iii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, where a credit assessment by a nominated ECAI is not available.
0200	**Of which: investment grade** Institutions shall report values that are consistent with approach used for the purpose of calculating the output floor in accordance with the requirements of the Required Level of the Own Funds (CRR) Part Article 92(3a). Institutions shall not assess an exposure to a corporate entity as investment grade unless it meets the requirements stated in Article 122(12) of the Credit Risk: Standardised Approach (CRR) Part.

3.3.4. OF 08.02 - Credit and counterparty credit risks and free deliveries: IRB approach to capital requirements: breakdown by obligor grades or pools (OF CR IRB 2)

77A. Institutions shall complete this template in respect of exposures subject to the AIRB approach and the FIRB approach, but not in respect of exposures subject to the slotting approach, all as defined in the Glossary Part.

Column	Instructions
0005	**Obligor grade (row identifier)** This is a row identifier and shall be unique for each row on a particular sheet of the template. It shall follow the numerical order 1, 2, 3, etc. The first grade (or pool) to be reported is the best, then the second-best and so on. The last reported grade or grades (or pool) shall be that of exposures in default.
0010-0300	Instructions for each of these columns are the same as for the corresponding numbered columns in OF CR IRB 1 template.
0101-0105, 0001	**Breakdown of the fully adjusted exposure value of off-balance sheet items by conversion factors** Instructions for these columns are the same as for the corresponding rows 0031-0035 and 0001 in OF CR IRB 1 template

Not in effect

This document is not effective today but will become effective in the future.

Row	Instructions
0010-0001 - 0010-NNNN	Values reported in these rows must be filled out in the order corresponding to the PD assigned to the obligor grade or pool without any adjustments due to the relevant PD input floors referred to in Article 160(1) and 163(1) and exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. PD of obligors in default shall be 100%.

3.3.5. OF 08.03 - Credit risk and free deliveries: IRB approach to Capital Requirements (breakdown by PD ranges (OF CR IRB 3))

3.3.5.1. General remarks

77. Institutions shall report the information included in this template in application of Article 452(g)(i-v) of the Disclosure (CRR) Part, in order to provide information on the main parameters used for the calculation of capital requirements for the IRB approach. Information reported in this template shall not include data on specialised lending exposures on the slotting approach, which is included in template OF08.06. This template excludes counterparty credit risk (CCR) exposures (Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR).

3.3.5.2. Instructions concerning specific positions

Columns	Instructions
0010	**ON-BALANCE SHEET EXPOSURES** Institutions shall report the on-balance sheet exposure values in accordance with Article 24 CRR before taking into account any credit risk adjustments or credit risk mitigation.
0020	**OFF-BALANCE SHEET EXPOSURES PRE-CONVERSION FACTORS** The nominal value of the exposure as referred to in Article 166C(1) and Article 166D(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part without taking into account any credit risk adjustments, and any conversion factors. Off-balance sheet exposures shall comprise all committed but undrawn amounts and all issued off-balance sheet items, as listed in Table A1 in Article 111(1) of the Credit Risk: Standardised Approach (CRR) Part.
0030	**EXPOSURE WEIGHTED AVERAGE CONVERSION FACTORS** For all exposures included in each bucket of the fixed PD range, the average conversion factor used by institutions in their calculation of risk-

Not in effect

This document is not effective today but will become effective in the future.

	weighted exposure amounts, weighted by the off-balance sheet exposure pre-CCF as reported in column 0020. For exposures subject to the AIRB approach for which EAD is estimated directly, institutions shall calculate conversion factors by dividing, for each exposure, point (a) by point (b) below: a) The estimated EAD for the facility minus any on-balance sheet exposure for that facility (gross of provisions). b) The nominal value of the off-balance sheet exposure for that facility.
0040	**EXPOSURE VALUE POST CONVERSION FACTORS AND POST CRM** Exposure value in accordance with Articles 166A to 166D of the Credit Risk: Internal Ratings Based Approach (CRR) Part. This column shall include the sum of exposure value of on-balance sheet exposures and off-balance sheet exposures post conversion factors and after CRM techniques.
0050	**EXPOSURE WEIGHTED AVERAGE PD (POST INPUT FLOOR) (%)** For all exposures included in each bucket of the fixed PD range, the average PD estimate of each obligor (after applying any relevant PD input floors as set out in Article 160(1) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part), weighted by the exposure value post-CCF and post-CRM as reported in column 0040
0060	**NUMBER OF OBLIGORS** The number of legal entities or obligors allocated to each bucket of the fixed PD range. The number of obligors shall be counted in accordance with the instructions in column 0300 of template OF08.01. Joint obligors shall be treated the same as for the purpose of PD calibration.
0070	**EXPOSURE WEIGHTED AVERAGE LGD (%)** For all exposures included in each bucket of the fixed PD range, the average of the LGD estimates for each exposure, weighted by the exposure value post-CCF and post-CRM as reported in column 0040. The LGD reported shall correspond to the final LGD estimate used in the calculation of risk-weighted amounts obtained after considering any CRM effects, input floors and downturn conditions where relevant. For defaulted exposures under the AIRB approach, provisions laid down in Article 181(1)(h) of the Credit Risk: Internal Ratings Based Approach (CRR)

Not in effect

This document is not effective today but will become effective in the future.

	Part shall be taken into account. The LGD reported shall correspond to the estimate of LGD in-default in accordance with the applicable estimation methodologies.
0080	**EXPOSURE-WEIGHTED AVERAGE MATURITY (YEARS)** For all exposures included in each bucket of the fixed PD range, the average maturity of each exposure, weighted by the exposure value post-CCF as reported in column 0040. The maturity value reported shall be determined in accordance with Article 162 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The average maturity shall be reported in years. This data shall not be reported for the exposure values for which the maturity is not an element in the calculation of risk-weighted exposure amounts in accordance with the Credit Risk: Internal Ratings Based Approach (CRR) Part. This means that this column shall not be filled in for the exposure class 'retail'.
0090	**RISK-WEIGHTED EXPOSURE AMOUNT** For exposures to institutions and corporates, the risk-weighted exposure amount calculated in accordance with Article 153 of the Credit Risk: Internal Ratings Based Approach (CRR) Part; for retail exposures, the risk-weighted exposure amount calculated in accordance with Article 154 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0100	**EXPECTED LOSS AMOUNT** For the definition of Expected Loss, see Article 5(3) CRR and, for the calculation of expected loss amounts, see Article 158 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For defaulted exposures, see the definition of BEEL in Rule 1.3 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The expected loss amount to be reported shall be based on the risk parameters approved by the PRA following the application of any applicable PD and LGD input floors in accordance with Articles 160(1), 161(5) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5), of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Adjustments, as referred to in Article 158(6A) of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall be taken into account.
0110	**VALUE ADJUSTMENTS AND PROVISIONS** Specific and general credit risk adjustments in accordance with Article 110 of the Credit Risk: General Provisions (CRR) Part and Commission

Not in effect

This document is not effective today but will become effective in the future.

	Delegated Regulation (EU) No 183/2014 of 20 December 2013[7], additional value adjustments in accordance with Article 34 CRR and Article 105 of the Trading Book (CRR) Part, and other own funds reductions related to the asset item, allocated to each bucket on the fixed PD range. These value adjustments and provisions shall be those considered for the implementation of Article 159 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. General credit risk adjustments shall be reported by assigning the amount pro rata – in accordance with the expected loss of different obligor grades.

Rows	Instructions
PD RANGE (PRE-INPUT FLOOR) (%)	Exposures shall be allocated to an appropriate bucket of the fixed PD range based on the PD estimated for each obligor assigned to this exposure class (without considering relevant PD input floors set out in Article 160(1) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, relevant exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5), of the Credit Risk: Internal Ratings Based Approach (CRR) Part, or any substitution effects due to CRM). Institutions shall map each exposure to the PD range provided in the template. All defaulted exposures shall be included in the bucket representing PD of 100%.

3.3.6. OF 08.04 - Credit risk and free deliveries: IRB approach to Capital Requirements (RWEA flow statements (OF CR IRB 4))

3.3.6.1. General remarks

78. Institutions shall report the information included in this template in application of Article 438(h) of the Disclosure (CRR) Part. This template excludes counterparty credit risk (CCR) exposures (Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR).

79. Institutions shall report the flows of RWEA as the changes between the risk-weighted exposure amounts at the reference date and the risk-weighted exposure amounts at the prior reference date. In the case of quarterly reporting, end-of-quarter prior to the quarter of the reporting reference date shall be reported.

Column	Instructions
0010	**RISK-WEIGHTED EXPOSURE AMOUNT**

[7] See footnote 5.

Not in effect

This document is not effective today but will become effective in the future.

	Total risk-weighted exposure amount for credit risk calculated under the IRB approach.

3.3.6.2. Instructions concerning specific positions

Rows	Instructions
0010	**RISK-WEIGHTED EXPOSURE AMOUNT AT THE END OF THE PREVIOUS REPORTING PERIOD** Risk-weighted exposure amount at the end of the previous reporting period.
0020	**ASSET SIZE (+/-)** Change in the risk-weighted exposure amount between the end of the previous reporting period and the end of the current reporting period, due to asset size, i.e. organic changes in book size and composition (including the origination of new businesses and maturing loans) but excluding changes in book size due to acquisitions and disposal of entities. Increases in risk-weighted exposure amounts shall be reported as a positive amount and decreases in risk-weighted exposure amounts shall be reported as a negative amount.
0030	**ASSET QUALITY (+/-)** Change in the risk-weighted exposure amount between the end of the previous reporting period and the end of the current reporting period, due to asset quality, i.e. changes in the assessed quality of the institution's assets due to changes in borrower risk, such as rating grade migration or similar effects. Increases in risk-weighted exposure amounts shall be reported as a positive amount and decreases in risk-weighted exposure amounts shall be reported as a negative amount.
0040	**MODEL UPDATES (+/-)** Change in the risk-weighted exposure amount between the end of the previous reporting period and the end of the current reporting period, due to model updates, i.e. changes due to implementation of new models, changes in the models, changes in model scope, or any other changes intended to address model weaknesses. Increases in risk-weighted exposure amounts shall be reported as a positive amount and decreases in risk-weighted exposure amounts shall be reported as a negative amount.
0050	**METHODOLOGY AND POLICY (+/-)**

Not in effect

This document is not effective today but will become effective in the future.

	Change in the risk-weighted exposure amount between the end of the previous reporting period and the end of the current reporting period, due to methodology and policy i.e. changes due to methodological changes in calculations driven by regulatory policy changes, including both revisions to existing regulations and new rules and regulations, excluding changes in models, which are included in row 0040. Increases in risk-weighted exposure amounts shall be reported as a positive amount and decreases in risk-weighted exposure amounts shall be reported as a negative amount. Any changes arising as a result of transitional arrangements as set out in Chapter 4 of the Credit Risk: General Provisions (CRR) Part shall be reported in this row.
0060	**ACQUISITIONS AND DISPOSALS (+/-)** Change in the risk-weighted exposure amount between the end of the previous reporting period and the end of the current reporting period, due to acquisitions and disposals, i.e. changes in book sizes due to acquisitions and disposal of entities. Increases in risk-weighted exposure amounts shall be reported as a positive amount and decreases in risk-weighted exposure amounts shall be reported as a negative amount.
0070	**FOREIGN EXCHANGE MOVEMENTS (+/-)** Change in the risk-weighted exposure amount between the end of the previous reporting period and the end of the current reporting period, due to foreign exchange movements, i.e. changes arising from foreign currency translation movements. Increases in risk-weighted exposure amounts shall be reported as a positive amount and decreases in risk-weighted exposure amounts shall be reported as a negative amount.
0080	**OTHER (+/-)** Change in the risk-weighted exposure amount between the end of the previous reporting period and the end of the current reporting period, due to other drivers. This category shall be used to capture changes that cannot be attributed to any other category. Increases in risk-weighted exposure amounts shall be reported as a positive amount and decreases in risk-weighted exposure amounts shall be reported as a negative amount.

Not in effect

This document is not effective today but will become effective in the future.

0090	**RISK-WEIGHTED EXPOSURE AMOUNT AT THE END OF THE REPORTING PERIOD** Risk-weighted exposure amount in the reporting period.

3.3.7. OF 08.05 - Credit risk and free deliveries: IRB approach to Capital Requirements (Backtesting of PD (OF CR IRB 5))

3.3.7.1. General remarks

80. Institutions shall report the information included in this template in application of Article 452(h) of the Disclosure (CRR) Part. Institutions shall consider the models used within each exposure class and they shall explain the percentage of risk-weighted exposure amount of the relevant exposure class covered by the models for which back-testing results are reported here. This template excludes counterparty credit risk (CCR) exposures (Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR).

3.3.7.2. Instructions concerning specific positions

Column	Instructions
0010	**ARITHMETIC AVERAGE PD (POST-INPUT FLOOR) (%)** Arithmetic average of PD at the beginning of the reporting period of the obligors that fall within the bucket of the fixed PD range, after applying any relevant PD input floors as set out in Article 160(1) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, and counted in column 0020 (average weighted by the number of obligors).
0020	**NUMBER OF OBLIGORS AT THE END OF THE PREVIOUS YEAR** Number of obligors at the end of the previous year subject to reporting. All obligors carrying a credit obligation at the relevant point in time shall be included. The number of obligors shall be counted in accordance with the instructions in column 0300 of template OF08.01. Joint obligors shall be treated the same as for the purpose of PD calibration.
0030	**OF WHICH: DEFAULTED DURING THE YEAR** Number of obligors which defaulted during the year (i.e. the observation period of the default rate calculation).

Not in effect

This document is not effective today but will become effective in the future.

	Defaults shall be determined in accordance with Article 178 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Each defaulted obligor is counted only once in the numerator and denominator of the one-year default rate calculation, even if the obligor defaulted more than once during the relevant one-year period.
0040	**OBSERVED AVERAGE DEFAULT RATE (%)** One-year default rate referred to in Article 4(1)(78) CRR. Institutions shall ensure: (a) that the denominator consists of the number of non-defaulted obligors with any credit obligation observed at the beginning of the one-year observation period (i.e. beginning of the year prior to the reporting reference date). In this context a credit obligation refers to both of the following: (i) any on-balance sheet item, including any amount of principal, interest and fees; and (ii) any off-balance sheet items, including guarantees issued by the institution as a guarantor. (b) that the numerator includes all those obligors considered in the denominator that had at least one default event during the one-year observation period (year prior to the reporting reference date). Regarding the calculation of the number of obligors see column 0300 of template OF08.01.
0050	**AVERAGE HISTORICAL ANNUAL DEFAULT RATE (%)** An institution shall report the simple average of the annual default rate of the five most recent years (obligors at the beginning of each year that are defaulted during that year/total obligors at the beginning of the year). Alternatively, the institution may use a longer historical period that is consistent with the institution's actual risk management practices.

Rows	Instructions
PD RANGE (PRE-INPUT FLOOR) (%)	Exposures shall be allocated to an appropriate bucket of the fixed PD range based on the PD estimated at the beginning of the reporting period for each obligor assigned to this exposure class (without considering any relevant PD input floors set out in Article 160(1) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part or substitution effects due to CRM). Institutions shall map exposure by exposure to the PD range provided in the template. All defaulted exposures shall be included in the bucket representing PD of 100%.

Not in effect

This document is not effective today but will become effective in the future.

3.3.8. OF 08.05.1 - Credit risk and free deliveries: IRB approach to Capital Requirements: Backtesting of PD (OF CR IRB 5B)

3.3.8.1. Instructions concerning specific positions

81. In addition to template OF 08.05, institutions shall report information included in template OF 08.05.1 where they apply Article 180(1)(f) of the Credit Risk: Internal Ratings Based Approach (CRR) Part for PD estimation and only for PD estimates in accordance with the same Article. Instructions are the same than for template OF 08.05, with the following exceptions:

Columns	Instructions
0005	**PD RANGE (PRE-INPUT FLOOR) (%)** Institutions shall report the PD ranges in accordance with their internal grades that they map to the scale used by the external ECAI before any adjustments based on relevant PD input floors set out in Article 160(1) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part instead of a fixed external PD range.
0006	**EXTERNAL RATING EQUIVALENT** Institutions shall report one column for each ECAI considered following Article 180(1)(f) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Institutions shall include in these columns the external rating to which their internal PD ranges are mapped.

3.3.9. OF 08.06 - Credit risk and free deliveries: IRB approach to Capital Requirements (Specialised lending slotting approach (OF CR IRB 6))

3.3.9.1. General remarks

82. Institutions shall report the information included in this template in application of Article 438(e) of the Disclosure (CRR) Part. Institutions shall report 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:

(a) Object finance exposures;
(b) Project finance exposures;
(c) Commodities finance exposures
(d) IPRE exposures; and
(e) HVCRE exposures.

3.3.9.2. Instructions concerning specific positions

Not in effect

This document is not effective today but will become effective in the future.

Columns	Instructions
0010	**ORIGINAL EXPOSURE PRE CONVERSION FACTORS** See CR-IRB 1 instructions for column 0020.
0020	**EXPOSURE AFTER CRM SUBSTITUTION EFFECTS PRE CONVERSION FACTORS** See CR-IRB 1 instructions for column 0090.
0030, 0050	**OF WHICH: OFF-BALANCE SHEET ITEMS** Off-balance sheet positions comprise the items listed in Table A1 in Article 111(1) of the Credit Risk: Standardised Approach (CRR) Part.
0031	**(-) CHANGE IN EXPOSURE DUE TO FCCM** Institutions shall report the reduction in the exposure due to the application of the Financial Collateral Comprehensive Method as defined in the Glossary Part.
0040	**EXPOSURE VALUE** See OFCR IRB 1 instructions for column 0110.
0060	**OF WHICH: ARISING FROM COUNTERPARTY CREDIT RISK** See OFCR SA instructions for column 0210.
0080	**RISK-WEIGHTED EXPOSURE AMOUNT** See OF CR IRB 1 instructions for column 0260.
0090	**EXPECTED LOSS AMOUNT** See OFCR IRB 1 instructions for column 0282.
0100	**(-) VALUE ADJUSTMENTS AND PROVISIONS** See OFCR IRB 1 instructions for column 0290.

Rows	Instructions
0010- 0120	Exposures shall be allocated to the appropriate category and maturity in accordance with Article 153(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Exposures in the ‘strong’ category which meet both the ‘substantially stronger’ and the ‘2.5 years maturity condition’ criteria, shall be reported in both row 0015 and 0025.

Not in effect

This document is not effective today but will become effective in the future.

3.3.10. OF 08.07 - Credit risk and free deliveries: IRB approach to Capital Requirements (Scope of use of IRB and SA approaches (OF CR IRB 7))

3.3.10.1. General remarks

83. For the purpose of this template, institutions with permission to use the IRB Approach shall report information on their exposures depending on the credit risk approach that is applied to them. Institutions shall include the information in this template by roll-out classes, in accordance with the breakdown of roll-out classes included in the rows of the template. Where these instructions refer to risk-weighted exposure amounts for exposures subject to the Standardised Approach, institutions shall report information on exposures to which they apply the Standardised Approach and refer to the Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II of Part Three CRR, and the Credit Risk Mitigation (CRR) Part. Where these instructions refer to risk-weighted exposure amounts for exposures subject to the IRB Approach, institutions shall report information on exposures to which they apply the IRB Approach and shall refer to the Credit Risk: Internal Ratings Based Approach (CRR) Part and the Credit Risk Mitigation (CRR) Part.

84. Columns 0070 to 0150 shall cover the risk-weighted exposure amounts for the full spectrum of exposures, so the sum of each row for those columns shall be 100% of the risk-weighted exposure amounts for each roll-out class.

3.3.10.2. Instructions concerning specific positions

Columns	Instructions
0010	**TOTAL EXPOSURE VALUE SUBJECT TO THE INTERNAL RATINGS BASED APPROACH AS DEFINED IN ARTICLES 166A TO 166D OF THE CREDIT RISK: INTERNAL RATINGS BASED APPROACH (CRR) PART** Institutions shall report in this column the total exposure value as defined in Articles 166A to 166D of the Credit Risk: Internal Ratings Based Approach (CRR) Part for exposures subject to the IRB approach for each roll-out class.
0020	**TOTAL EXPOSURE VALUE SUBJECT TO EITHER THE STANDARDISED APPROACH OR THE INTERNAL RATINGS BASED APPROACH** Institutions shall report the exposure value before CRM in accordance with Article 429(4) of the Leverage Ratio (CRR) Part, including both the exposures under the Standardised Approach and the exposures under the IRB Approach.
0030	**PERCENTAGE OF TOTAL EXPOSURE VALUE SUBJECT TO PERMANENT PARTIAL USE OF THE STANDARDISED APPROACH (%)** Institutions shall report the percentage of the total exposure value for each roll-out class that is subject to the Standardised Approach in accordance

Not in effect

This document is not effective today but will become effective in the future.

	with a permission granted under Article 150(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Institutions shall calculate this percentage by dividing (1) by (2) below: (1) The total exposure value for all exposures subject to the Standardised Approach in accordance with Article 150(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part) for that roll-out class. (2) The total exposure value for all exposures in that roll-out class as disclosed in column 0020.
0040	**PERCENTAGE OF TOTAL EXPOSURE VALUE SUBJECT TO A ROLL-OUT PLAN (%)** Institutions shall report the percentage of the total exposure value for exposures that are subject to a roll-out plan under Article 148(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part for each roll-out class. To calculate this percentage the institution shall divide point (1) by point (2) below: (1) The total exposure value for exposures subject to an IRB roll-out plan in accordance with Article 148(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part for each roll-out class. (2) The total exposure value for all exposures in that roll-out class as reported in column 0020.
0050	**PERCENTAGE OF TOTAL EXPOSURE VALUE SUBJECT TO THE INTERNAL RATINGS BASED APPROACH (%)** Institutions shall report the percentage of the total exposure value for each roll-out class for exposures that are subject to the IRB approach. Institutions shall calculate this percentage by dividing point (1) by point (2) below: (1) Total exposure value for all exposures subject to the IRB Approach only in accordance with a permission granted under Rule 1.1 and Article 143(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part for each roll-out class. This shall include exposures subject to the AIRB approach, the FIRB approach and the slotting approach. (2) Total exposure value for all exposures in that roll-out class as reported in column 0020.
0060	**TOTAL RISK-WEIGHTED EXPOSURE AMOUNT FOR EXPOSURES SUBJECT TO EITHER THE STANDARDISED APPROACH OR THE INTERNAL RATINGS BASED APPROACH** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part in accordance with the approach applied as applicable.

Not in effect

This document is not effective today but will become effective in the future.

0070-0140	**RISK-WEIGHTED EXPOSURE AMOUNT FOR EXPOSURES SUBJECT TO THE STANDARDISED APPROACH** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures for which the institution calculates capital requirements using the Standardised Approach.
0070-0120	**SUBJECT TO A PERMANENT PARTIAL USE PERMISSION** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution has received permission to calculate capital requirements using the Standardised Approach under Article 150(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0070	**CONNECTED COUNTERPARTIES** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution has received permission to calculate capital requirements using the Standardised Approach under Article 150(1)(e) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0080-0100	**ALL EXPOSURES IN ONE OR MORE ROLL-OUT CLASSES** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution has received permission to calculate capital requirements using the Standardised Approach under Article 150(1)(k) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0080	**WHERE THE STANDARDISED APPROACH DOES NOT RESULT IN SIGNIFICANTLY LOWER CAPITAL REQUIREMENTS** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution has received permission to calculate capital requirements using the Standardised Approach under Article 150(1)(k)(i) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0090	**WHERE THE INSTITUTION CANNOT REASONABLY MODEL THE EXPOSURES** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution

Not in effect

This document is not effective today but will become effective in the future.

	has received permission to calculate capital requirements using the Standardised Approach under Article 150(1)(k)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0100	**WHERE THE EXPOSURES IN EACH ROLL-OUT CLASS ARE IMMATERIAL** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution has received permission to calculate capital requirements using the Standardised Approach under Article 150(1)(k)(iii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0110-0120	**ALL EXPOSURES IN ONE OR MORE TYPES OF EXPOSURES** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution has received permission to calculate capital requirements using the Standardised Approach under Article 150(1)(l) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0110	**WHERE THE INSTITUTION CANNOT REASONABLY MODEL THE EXPOSURES** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution has received permission to calculate capital requirements using the Standardised Approach under Article 150(1)(l)(i) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0120	**WHERE THE EXPOSURES ARE IMMATERIAL IN AGGREGATE** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures in respect of which the institution has received permission to calculate capital requirements using the Standardised Approach under Article 150(1)(l)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0130	**DUE TO A ROLL-OUT PLAN** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part of exposures subject to sequential implementation of the IRB approach under Article 148(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.

Not in effect

This document is not effective today but will become effective in the future.

	Institutions shall not include information on exposures that are subject to a roll-out plan under Article 148(1A) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0140	**OTHER** Institutions shall usually leave this column blank. In exceptional circumstances, such as where an institution has acquired exposures to which it applies the Standardised Approach, but it has not yet received permission under Article 148(1) or Article 150(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, these exposures shall be reported in this column.
0150	**RISK-WEIGHTED EXPOSURE AMOUNT FOR EXPOSURES SUBJECT TO THE INTERNAL RATINGS BASED APPROACH** Institutions shall report the total risk-weighted exposure amount for each roll-out class laid out in Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part for exposures where the institution calculates capital requirements using the IRB Approach.
0160	**MATERIALITY OF ROLL-OUT CLASS** Where institutions have received permission under Article 150(1)(k)(iii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Institutions shall leave this column blank where they have not received such permission. Where institutions are required to comply with the Credit Risk: Internal Ratings Based Approach (CRR) Part on a consolidated basis they shall complete this column only for their submissions made on a consolidated basis. Those institutions shall leave this column blank for submissions made on all other bases. Institutions that are not required to comply with the Credit Risk: Internal Ratings Based Approach (CRR) Part on a consolidated basis shall complete this column for submissions made on all bases which they are required to submit. Institutions shall, for the purpose of calculating their position against the materiality threshold laid out in Article 150(1A)(c) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, report the value calculated by dividing point (1) by point (2) below: (1) The value reported under column 0100; (2) The value reported under reporting template CA2, row 0040 in accordance with Article 92(3)(a) and 92(3)(f) of the Required Level of Own Funds (CRR) Part.
0170	**PERCENTAGE SUBJECT TO PERMANENT PARTIAL USE PERMISSION (TYPE OF EXPOSURES) (%)** Where institutions have received permission under Article 150(1)(l) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Institutions shall leave this column blank where they have not received such permission.

Not in effect

This document is not effective today but will become effective in the future.

	Where institutions are required to comply with the Credit Risk: Internal Ratings Based Approach (CRR) Part on a consolidated basis they shall complete this column only for their submissions made on a consolidated basis. Those institutions shall leave this column blank for submissions made on all other bases. Institutions that are not required to comply with the Credit Risk: Internal Ratings Based Approach (CRR) Part on a consolidated basis shall complete this column for submissions made on all bases which they are required to submit. Institutions shall, for the purpose of calculating their position against the materiality threshold laid out in the last subparagraph of Article 150(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, report the value calculated by dividing point (1) by point (2) below: (1) The sum of the values reported under columns 0110 and 0120; (2) The value reported under column 0060 minus the value reported under column 0070.
0180	**PERCENTAGE SUBJECT TO PERMANENT PARTIAL USE PERMISSION (IMMATERIAL IN AGGREGATE) (%)** Institutions shall, for the purpose of calculating their position against the materiality threshold laid out in Article 150(1A)(e) of the Credit Risk: Internal Ratings Based Approach (CRR) Part, report the value calculated by dividing point (1) by point (2) below: (1) The value reported in row 0260, column 0120; (2) The sum of all risk-weighted exposure amounts for all roll-out classes in respect of which the institution applies the IRB approach to at least some exposures. This shall equal the sum of the values reported under column 0060 for all of rows 0180-0250 for which the value reported in column 0150 is greater than zero.

Rows	Instructions
0180-0250	Institutions shall include the information in this template by roll-out class, in accordance with the breakdown of roll-out classes included in the rows of the template, in accordance with Article 147B of the Credit Risk: Internal Ratings Based Approach (CRR) Part. The roll-out class assigned to exposures for the purposes of reporting in rows 0180-0250 shall be the roll-out class assigned to those exposures before taking into account any CRM substitution effects.
0260	**TOTAL**

Not in effect

This document is not effective today but will become effective in the future.

	Institutions shall report the sum of the values reported in rows 0180-0250 for each of columns 0060-0150.
0270	**PERCENTAGE SUBJECT TO PERMANENT PARTIAL USE PERMISSION (IMMATERIALITY IN AGGREGATE)** See column 0180.

3.4. Credit and counterparty credit risks and free deliveries: Information with geographical breakdown

85. All institutions shall submit information aggregated at a total level. Additionally, institutions fulfilling the threshold set in Article 5(5) of the Reporting (CRR) Part of the PRA Rulebook shall submit information broken down by country regarding the domestic country as well as any non-domestic country. The threshold shall be considered only in relation to the CR GB 1 and CR GB 2 templates. Exposures to supranational organisations shall be assigned to the geographical area "other countries".

86. The term 'residence of the obligor' refers to the country of incorporation of the obligor. This concept can be applied on an immediate-obligor basis and on an ultimate-risk basis. Hence, CRM techniques with substitution effects can change the allocation of an exposure to a country. Exposures to supranational organisations shall not be assigned to the country of residence of the institution but to the geographical area "Other countries", irrespective of the exposure class to which the exposure to supranational organisations is assigned.

87. Data regarding 'original exposure pre-conversion factors' shall be reported referring to the country of residence of the immediate obligor. Data regarding 'exposure value' and 'Risk-weighted exposure amounts' shall be reported as of the country of residence of the ultimate obligor.

3.4.1. OF 09.01 – Geographical breakdown of exposures by residence of the obligor: SA exposures (OF CR GB 1)

3.4.1.1. Instructions concerning specific positions

Columns	
0010	**Original exposure pre-conversion factors** Same definition as for column 0010 of OF CR SA template
0020	**Defaulted exposures** Original exposure pre-conversion factors for those exposures which have been classified as "exposures in default" and for defaulted exposures assigned to the exposure classes "exposures associated with particularly high risk" or "subordinated

Not in effect

This document is not effective today but will become effective in the future.

	debt, equity and other own funds instruments". Exposures 'exposures in the form of units or shares in collective investment undertakings ('CIUs')' shall be reported in this row if they are in default. This column shall provide additional information about the obligor structure of defaulted exposures. Exposures classified as "exposures in default" as referred to in Article 112(1)(j) of the Credit Risk: Standardised Approach (CRR) Part shall be reported where the obligors would have been reported if those exposures were not assigned to the exposure classes 'exposures in default'.
0040	**Observed new defaults for the period** The amount of original exposures which have moved into exposure class "Exposures in default" during the 3 month period since the last reporting reference date shall be reported against the exposure class to which the exposure originally belonged.
0050	**General credit risk adjustments** General credit risk adjustments as referred to in Article 110 of the Credit Risk: Standardised Approach (CRR) Part and Commission Delegated Regulation (EU) No 183/2014[8]. This item shall include the general credit risk adjustments that are eligible for inclusion in Tier 2 capital, before the application of the cap referred to in Article 62(c) CRR. The amount to be reported shall be gross of tax effects.
0055	**Specific credit risk adjustments** Specific credit risk adjustments as referred to in Article 110 of the Credit Risk: Standardised Approach (CRR) Part and Commission Delegated Regulation (EU) No 183/2014 of 20 December 2013[9].
0060	**Write-offs** Write-offs as referred to in IFRS 9.5.4.4 and B5.4.9.
0061	**Additional value adjustments and other own funds reductions** In line with Article 111 of the Credit Risk: Standardised Approach (CRR) Part.
0070	**Credit risk adjustments/write-offs for observed new defaults** Sum of credit risk adjustments and write-offs for those exposures which were classified as "defaulted exposures" during the 3 month period since the last data submission.
0075	**Exposure value** Same definition as for column 0200 of OF CR SA template (OF 07.00).

[8] See footnote 5.
[9] See footnote 5.

Not in effect

This document is not effective today but will become effective in the future.

0090	**Risk-weighted exposure amount** Same definition as for column 0220 of OF CR SA template (OF 07.00).

Not in effect

This document is not effective today but will become effective in the future.

Rows	
0010	**Central governments or central banks** Article 112(1)(a) of the Credit Risk: Standardised Approach (CRR) Part.
0020	**Regional governments or local authorities** Article 112(1)(b) of the Credit Risk: Standardised Approach (CRR) Part.
0030	**Public sector entities** Article 112(1)(c) of the Credit Risk: Standardised Approach (CRR) Part.
0040	**Multilateral developments banks** Article 112(1)(d) of the Credit Risk: Standardised Approach (CRR) Part.
0050	**International organisations** Article 112(1)(e) of the Credit Risk: Standardised Approach (CRR) Part.
0060	**Institutions** Article 112(1)(f) of the Credit Risk: Standardised Approach (CRR) Part.
0070	**Corporates** Article 112(1)(g) of the Credit Risk: Standardised Approach (CRR) Part.
0075	**of which: SME** Same definition as for row 0020 of OF CR SA template (OF 07.00).
0071	**of which: specialised lending – object finance exposures** Same definition as for row 0021 of OF CR SA template (OF 07.00).
0072	**of which: specialised lending – commodities finance exposures** Same definition as for row 0022 of OF CR SA template (OF 07.00).
0073	**of which: specialised lending – project finance exposures** Same definition as for row 0023 of OF CR SA template (OF 07.00).
0080	**Retail** Article 112(1)(h) of the Credit Risk: Standardised Approach (CRR) Part.
0085	**of which: SME** Same definition as for row 0020 of OF CR SA template (OF 07.00).
0090	**Real estate exposures**

Not in effect

This document is not effective today but will become effective in the future.

	Article 112(1)(i) of the Credit Risk: Standardised Approach (CRR) Part. Sum of rows 0091 to 0094.
0095	**of which: SME** Same definition as for row 0020 of OF CR SA template (OF 07.00).
0091	**of which: Regulatory residential real estate** Same definition as for row 0330 of OF CR SA template (OF 07.00).
0092	**of which: Regulatory commercial real estate** Same definition as for row 0340 of OF CR SA template (OF 07.00).
0093	**of which: Other real estate** Same definition as for row 0350 of OF CR SA template (OF 07.00).
0094	**of which: Land acquisition, development and construction** Same definition as for row 0360 of OF CR SA template (OF 07.00).
0100	**Exposures in default** Article 112(1)(j) of the Credit Risk: Standardised Approach (CRR) Part.
0110	**Exposures associated with particularly high risk** Article 112(1)(k) of the Credit Risk: Standardised Approach (CRR) Part.
0120	**Eligible covered bonds** Article 112(1)(l) of the Credit Risk: Standardised Approach (CRR) Part.
0140	**Collective investment undertakings (CIU)** Article 112(1)(o) of the Credit Risk: Standardised Approach (CRR) Part. Sum of rows 0141 to 0143.
0141	**Look-through approach** Same definition as for row 0281 of OF CR SA template (OF 07.00).
0142	**Mandate-based approach** Same definition as for row 0282 of OF CR SA template (OF 07.00).
0143	**Fall-back approach** Same definition as for row 0283 of OF CR SA template (OF 07.00).

Not in effect

This document is not effective today but will become effective in the future.

0150	**Subordinated debt, equity and other own funds instruments** Article 112(1)(p) of the Credit Risk: Standardised Approach (CRR) Part.
0160	**Other items** Article 112(1)(q) of the Credit Risk: Standardised Approach (CRR) Part.
0170	**Total exposures**

3.4.2. OF 09.02 – Geographical breakdown of exposures by residence of the obligor: IRB exposures (CR GB 2)

3.4.2.1. Instructions concerning specific positions

Columns	Instructions
0010	**ORIGINAL EXPOSURE PRE-CONVERSION FACTORS** Same definition as for column 0020 of OF CR IRB 1 template.
0030	**Of which defaulted** Original exposure value for those exposures which have been classified as defaulted exposures in accordance with Article 178 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0040	**Observed new defaults for the period** Original exposure value for those exposures, which have been classified as defaulted exposures in accordance with Article 178 of the Credit Risk: Internal Ratings Based Approach (CRR) Part during the 3 month period since the last reporting reference date, shall be reported against the exposure class to which the obligor belongs.
0050	**General credit risk adjustments** Credit risk adjustments as referred to in Article 110 of the Credit Risk: General Provisions (CRR) Part and Commission Delegated Regulation (EU) No 183/2014[10].
0055	**Specific credit risk adjustments** Credit risk adjustments as referred to in Article 110 of the Credit Risk: Standardised Approach (CRR) Part and Commission Delegated Regulation (EU) No 183/2014[11].

[10] See footnote 5
[11] See footnote 5

Not in effect

This document is not effective today but will become effective in the future.

0060	**Write-offs** Write-offs as referred to in IFRS 9.5.4.4 and B5.4.9.
0070	**Credit risk adjustments/write-offs for observed new defaults** Sum of credit risk adjustments and write-offs for those exposures which were classified as “defaulted exposures” during the 3 month period since the last data submission.
0080	**INTERNAL RATING SCALE/ PD ASSIGNED TO THE OBLIGOR GRADE OR POOL (%)** Same definition as for column 0010 of OF CR IRB 1 template.
0090	**EXPOSURE WEIGHTED AVERAGE LGD (%)** Same definition as for columns 0230 and 0240 of OF CR IRB template: the exposure weighted average LGD (%) shall refer to all exposures, including exposures to large financial sector entities and unregulated financial sector entities as defined in Rules 1.3 and 1.4 of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Article 181(1)(h) of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall be taken into account. For specialised lending exposures subject to the FIRB approach, the reporting value shall be regulatory LGD, for the AIRB approach, the reported value shall be the estimated LGD. For specialised lending exposures subject to the slotting approach, data cannot be reported as it is not available.
0100	**Of which: defaulted** Exposure weighted LGD for those exposures which have been classified as defaulted exposures in accordance with Article 178 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0105	**Exposure value** Same definition as for column 0110 of OF CR IRB template.
0107	**Of which: defaulted** Exposure value for those exposures which haven classified as defaulted exposures in accordance with Article 178 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0130	**EXPECTED LOSS AMOUNT** Same definition as for column 0280 of CR IRB template.

Not in effect

This document is not effective today but will become effective in the future.

Rows	Instructions
0020	**Institutions** Article 147(2)(b) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0030	**Corporates** All exposures to corporates as referred to in Article 147(2)(c) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0042	**Specialised lending (excluding specialised lending subject to the slotting approach)** Article 147(2)(c)(i) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Data shall not be reported for specialised lending exposures subject to the slotting approach in Article 153(5) of Credit Risk: Internal Ratings Based Approach (CRR) Part.
0045	**Specialised lending under the slotting approach** Article 147(4B) and Article 153(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0048	**Financial corporates and large corporates** Article 147(4C) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0049	**Purchased receivables** Exposures which are purchased receivables in accordance with Article 157 of the Credit Risk: Internal Ratings Based Approach (CRR) Part that fall into the exposure class referred to in Article 147(2)(c) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0050	**Other general corporates-SME** Other corporate exposures to SMEs as referred to in point (c) of Article 147(4E) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Institutions shall use the definition of SMEs in the Glossary Part.
0055	**Other general corporates non-SME** Other corporate exposures as referred to in Article 147(4E) of the Credit Risk: Internal Ratings Based Approach (CRR) Part not reported in 0042-0050.
0060	**Retail**

Not in effect

This document is not effective today but will become effective in the future.

	All retail exposures as referred to in Article 147(2)(d) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0071	**Secured by residential immovable property SMEs** Retail exposures as referred to in Article 147(2)(d)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part to SMEs which are secured by residential immovable property. For the purpose of classification to this row, institutions shall use the definition of SME in the Glossary Part.
0072	**Retail - Secured by residential immovable property non-SME** Retail exposures as referred to in Article 147(2)(d)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part which are secured by residential immovable property and not reported in row 0071.
0073	**Retail - Secured by commercial immovable property SME** Retail exposures as referred to in Article 147(2)(d)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part to SMEs which are secured by immovable property and not reported in row 0071. For the purpose of classification to this row, the reporting entities shall use the definition of SME in the Glossary Part.
0074	**Retail - Secured by commercial immovable property non-SME** Retail exposures as referred to in Article 147(2)(d)(ii) of the Credit Risk: Internal Ratings Based Approach (CRR) Part secured by immovable property and not reported in row 0071, 0072 or 0073.
0100	**Retail – Qualifying revolving retail exposures** Retail exposures as referred to in Article 147(2D) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0105	**Retail – Purchased receivables** Exposures which are purchased receivables in accordance with Article 157 of the Credit Risk: Internal Ratings Based Approach (CRR) Part that fall into the exposure class referred to in Article 147(2)(d) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0120	**Retail – Other SME** Other retail exposures to SMEs as referred to in Article 147(5C) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. For the purpose of classification to this row, institutions shall use the definition of SME in the Glossary Part.
0130	**Other non-SME**

Not in effect

This document is not effective today but will become effective in the future.

	Other retail exposures to individuals as referred to in Article 147(5C) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and not reported in row 0120.
0150	**Total exposures** Institutions shall include the sum of rows 0020, 0030 and 0060.

3.4.3. C 09.04 – Breakdown of credit exposures relevant for the calculation of the countercyclical buffer by country and institution-specific countercyclical buffer rate (CCB)

3.4.3.1. General remarks

88. This template aims at receiving more information regarding the elements of the institution-specific countercyclical capital buffer. The information required refers to the own funds requirements determined in accordance with Title II and Title IV of Part Three CRR and the geographical location for credit exposures, securitisation exposures and trading book exposures relevant for the calculation of the institution-specific countercyclical capital buffer (CCB) in accordance with Article 140 CRD (relevant credit exposures).

89. Information in template C 09.04 shall be reported for the 'Total' of relevant credit exposures across all jurisdictions where those exposures are located and individually for each of the jurisdictions in which relevant credit exposures are located. The total figures as well as the information of each jurisdiction shall be reported in a separate dimension.

90. The threshold set in Article 5(5) of this Implementing Regulation shall not apply for the reporting of this breakdown.

91. In order to determine the geographical location, the exposures shall be allocated on an immediate obligor basis as provided for in Commission Delegated Regulation (EU) No 1152/2014[12]. Therefore, CRM techniques shall not change the allocation of an exposure to its geographical location for the purpose of reporting information set out in this template.

3.4.3.2. Instructions concerning specific positions

Columns	
0010	**Amount** The value of the relevant credit exposures and their associated own-funds requirements determined in accordance with the instructions for the respective row.

[12] Commission Delegated Regulation (EU) No 1152/2014 of 4 June 2014 supplementing Directive 2013/36/EU of the European Parliament and of the Council with regard to regulatory technical standards on the identification of the geographical location of the relevant credit exposures for calculating institution-specific countercyclical capital buffer rates (OJ L 309, 30.10.2014, p. 5).

not in effect

This document is not effective today but will become effective in the future.

0020	**Percentage**
0030	**Qualitative Information** This information shall only be reported for the country of residence of the institution (the jurisdiction corresponding to its home Member State) and the 'Total' of all countries. Institutions shall report either {y} or {n} in accordance with the instructions for the relevant row.

Rows	
0010-0020	**Relevant credit exposures – Credit risk** Relevant credit exposures as referred to in point (a) of Article 140(4) CRD.
0010	**Exposure value under the Standardised approach** Exposure value calculated in accordance with Article 111 CRR for relevant credit exposures as referred to in point (a) of Article 140(4) CRD. The exposure value of securitisation positions in the banking book shall be excluded from this row and reported in row 0055.
0020	**Exposure value under the IRB approach** Exposure value calculated in accordance with Article 166 CRR for relevant credit exposures as referred to in point (a) of Article 140(4) CRD. The exposure value of securitisation positions in the banking book shall be excluded from this row and reported in row 0055.
0030-0040	**Relevant credit exposures – Market risk** Relevant credit exposures as referred to in point (b) of Article 140(4) CRD.
0030	**Sum of long and short positions of trading book exposures for Standardised approach** Sum of net long and net short positions in accordance with Article 327 CRR of relevant credit exposures as referred to in point (b) of Article 140(4) CRD subject to own funds requirements under Chapter 2 of Title IV of Part Three CRR: - exposures to debt instruments other than securitisation; - exposures to securitisation positions in the trading book; - exposures to correlation trading portfolios; - exposures to equity securities; - exposures to CIUs where capital requirements are calculated in accordance with Article 348 CRR.

Not in effect

This document is not effective today but will become effective in the future.

0040	**Value of trading book exposures under internal models** For relevant credit exposures as referred to in point (b) of Article 140(4) CRD subject to own funds requirements under Chapters 2 and 5 of Title IV of Part Three CRR, the sum of the following shall be reported: - Fair value of non-derivative positions, that represent relevant credit exposures as referred to in point (b) of Article 140(4) CRD, determined in accordance with Article 104 CRR. - Notional value of derivatives, that represent relevant credit exposures as referred to in point (b) of Article 140(4) CRD.
0055	**Relevant credit exposures – Securitisation positions in the banking book** Exposure value calculated in accordance with Article 248 CRR for relevant credit exposures as referred to in point (c) of Article 140(4) CRD.
0070-0110	**Own funds requirements and weights**
0070	**Total own funds requirements for CCB** The sum of rows 0080, 0090 and 0100.
0080	**Own funds requirements for relevant credit exposures – Credit risk** Own funds requirements calculated in accordance with Chapters 1 to 4 and Chapter 6 of Title II of Part Three CRR for relevant credit exposures as referred to in point (a) of Article 140(4) CRD, in the country in question. Own fund requirements for securitisation positions in the banking book shall be excluded from this row and reported in row 0100. The own-funds requirements are 8% of the risk-weighted exposure amount determined in accordance with Chapters 1 to 4 and Chapter 6 of Title II of Part Three CRR.
0090	**Own funds requirements for relevant credit exposures – Market risk** Own funds requirements calculated in accordance with Chapter 2 of Title IV of Part Three CRR for specific risk, or in accordance with Chapter 5 of Title IV of Part Three CRR for incremental default and migration risk for relevant credit exposures as referred to in point (b) of Article 140(4) CRD, in the country in question. The own funds requirements for relevant credit exposures under the market risk framework shall include, among others, the own fund requirements for securitisation positions calculated in accordance with Chapter 2 of Title IV of Part Three, CRR and the own funds requirements for exposures to Collective Investment Undertakings determined in accordance with Article 348 CRR.

Not in effect

This document is not effective today but will become effective in the future.

0100	**Own funds requirements for relevant credit exposures – Securitisation positions in the banking book** Own funds requirements calculated in accordance with Chapter 5 of Title II of Part Three CRR for relevant credit exposures as referred to in point (c) of Article 140(4) CRD in the country in question. The own-funds requirements are 8% of the risk-weighted exposure amount calculated in accordance with Chapter 5 of Title II of Part Three, CRR.
0110	**Own funds requirements weights** The weight applied to the countercyclical buffer rate in each country shall be calculated as a ratio of own fund requirements, determined as follows: 1. Numerator: The total own funds requirements that relate to the relevant credit exposures in the country in question [r0070; c0010; country sheet], Denominator: The total own funds requirements that relate to all credit exposures relevant for the calculation of the countercyclical buffer as referred to in Article 140(4) CRD [r0070; c0010; 'Total']. 2. Information on the Own fund requirements weights shall not be reported for the 'Total' of all countries.
0120-0140	**Countercyclical buffer rates**
0120	**Countercyclical capital buffer rate set by the Designated Authority** Countercyclical capital buffer rate set for the country in question by the Designated Authority of that country in accordance with Articles 136, 137, 139, points (a) and (c) of Article 140(2) and point (b) of Article 140(3) CRD. This row shall be left empty when no countercyclical buffer rate was set for the country in question by the Designated Authority of that country. Countercyclical capital buffer rates that were set by the Designated Authority but are not yet applicable in the country in question at the reporting reference date shall not be reported. Information on the Countercyclical capital buffer rate set by the Designated Authority shall not be reported for the 'Total' of all countries.
0130	**Countercyclical capital buffer rate applicable for the country of the institution** Countercyclical capital buffer rate applicable for the country in question which was set by the Designated Authority of the country of residence of the institution, in accordance with Articles 137, 138, 139 and point (b) of Article 140(2) and point (a) of Article 140(3) CRD. Countercyclical capital buffer rates that are not yet applicable at the reporting reference date shall not be reported. Information on the Countercyclical capital buffer rate applicable in the country of the institution shall not be reported for the 'Total' of all countries.

Not in effect

This document is not effective today but will become effective in the future.

0140	**Institution-specific countercyclical capital buffer rate** Institution-specific countercyclical capital buffer rate, calculated in accordance with Article 140(1) CRD. The institution-specific countercyclical capital buffer rate shall be calculated as the weighted average of the countercyclical buffer rates that apply in the jurisdictions where the relevant credit exposures of the institution are located or are applied for the purposes of Article 140 by virtue of paragraphs 2 or 3 of Article 139 CRD. The relevant countercyclical buffer rate shall reported in [r0120; c0020; country sheet], or [r0130; c0020; country sheet], as applicable. The weight applied to the countercyclical buffer rate in each country shall be the share of own funds requirements in total own funds requirements, and shall be reported in [r0110; c0020; country sheet]. Information on the institution-specific countercyclical capital buffer rate shall only be reported for the 'Total' of all countries and not for each country separately.
0150 - 0160	**Use of the 2% threshold**
0150	**Use of 2 % threshold for general credit exposure** In accordance with point (b) of Article 2(5) of Commission Delegated Regulation (EU) No 1152/2014, foreign general credit risk exposures, the aggregate of which does not exceed 2% of the aggregate of the general credit, trading book and securitisation exposures of that institution, may be allocated to the institutions' home member state. The aggregate of the general credit, trading book and securitisation exposures shall be calculated by excluding the general credit exposures located in accordance with point (a) of Article 2(5) and Article 2(4) of Commission Delegated Regulation (EU) No 1152/2014. If the institution makes use of this derogation, it shall indicate 'y' in the template for the jurisdiction corresponding to its home Member State and for the 'Total' of all countries. If an institution does not make use of this derogation, it shall indicate 'n' in the respective cell.
0160	**Use of 2 % threshold for trading book exposure** In accordance with Article 3(3) of Commission Delegated Regulation (EU) No 1152/2014, institutions may allocate trading book exposures to their home Member State where the total trading book exposures do not exceed 2% of their total general credit, trading book and securitisation exposures. If the institution makes use of this derogation, it shall indicate 'y' in the template for the jurisdiction corresponding to its home Member State and for the 'Total' of all countries. If an institution does not make use of this derogation, it shall indicate 'n' in the respective cell.

Not in force

3.6. C 11.00 – Settlement/Delivery Risk (CR SETT)

This document is not effective today but will become effective in the future.

3.6.1. General remarks

99. This template requests information on both trading and non-trading book transactions which are unsettled after their due delivery dates, and their corresponding own funds requirements for settlement risk as referred to in point (c)(ii) of Article 92(3) and Article 378 CRR.

100. Institutions shall report in the CR SETT template information on the settlement/delivery risk in connection with debt instruments, equities, foreign currencies and commodities held in their trading or non-trading book.

101. In accordance with Article 378 CRR, repurchase transactions, securities or commodities lending and securities or commodities borrowing in connection with debt instruments, equities, foreign currencies and commodities are not subject to own funds requirements for settlement/delivery risk. Note however that, derivatives and long settlement transactions unsettled after their due delivery dates shall nevertheless be subject to own funds requirements for settlement/delivery risk as determined in Article 378 CRR.

102. In case of unsettled transactions after the due delivery date, institutions shall calculate the price difference to which they are exposed. That is the difference between the agreed settlement price for the debt instrument, equity, foreign currency or commodity in question and its current market value, where the difference could involve a loss for the institution.

103. Institutions shall multiply that difference by the appropriate factor of Table 1 of Article 378 CRR to determine the corresponding own funds requirements.

104. In accordance with point (b) of Article 92(4) CRR, the own funds requirements for settlement/delivery risk shall be multiplied by 12,5 to calculate the risk exposure amount.

105. Note that own funds requirements for free deliveries as laid down in Article 379 CRR are not within the scope of the CR SETT template. Those own funds requirements shall be reported in the credit risk templates (CR SA, CR IRB).

3.6.2. Instructions concerning specific positions

Columns	
0010	**UNSETTLED TRANSACTIONS AT SETTLEMENT PRICE** Institutions shall report the unsettled transactions after their due delivery date at the respective agreed settlement prices as referred to in Article 378 CRR. All unsettled transactions shall be included in this column, irrespective of whether or not they are at a gain or at a loss after the due settlement date.

Not in effect

This document is not effective today but will become effective in the future.

0020	**PRICE DIFFERENCE EXPOSURE DUE TO UNSETTLED TRANSACTIONS** Institutions shall report the price difference between the agreed settlement price and its current market value for the debt instrument, equity, foreign currency or commodity in question, where the difference could involve a loss for the institution, as referred to in Article 378 CRR. Only unsettled transactions at a loss after the due settlement date shall be reported in this column.
0030	**OWN FUNDS REQUIREMENTS** Institutions shall report the own funds requirements calculated in accordance with Article 378 CRR.
0040	**TOTAL SETTLEMENT RISK EXPOSURE AMOUNT** In accordance with point (b) of Article 92(4) CRR, institutions shall multiply their own funds requirements reported in column 0030 by 12.5 in order to obtain the settlement risk exposure amount.

Rows	
0010	**Total unsettled transactions in the Non-trading Book** Institutions shall report aggregated information about settlement/delivery risk for non-trading book positions (as referred to in point (c)(ii) of Article 92(3) and Article 378 CRR). Institutions shall report in {r0010;c0010} the aggregated sum of unsettled trans actions after their due delivery dates at the respective agreed settlement prices. Institutions shall report in {r0010;c0020} the aggregated information for price difference exposure due to unsettled transactions at a loss. Institutions shall report in {r0010;c0030] the aggregated own funds requirements derived from summing the own funds requirements for unsettled transactions by multiplying the “price difference” reported in column 0020 by the appropriate factor based on the number of working days after due settlement date (categories referred to in Table 1 of Article 378 CRR).

Not in effect

This document is not effective today but will become effective in the future.

0020 to 0060	**Transactions unsettled up to 4 days (Factor 0%)** **Transactions unsettled between 5 and 15 days (Factor 8%)** **Transactions unsettled between 16 and 30 days (Factor 50 %)** **Transactions unsettled between 31 and 45 days (Factor 75%)** **Transactions unsettled for 46 days or more (Factor 100%)** Institutions shall report in rows 0020 to 0060 the information about settlement/delivery risk for non-trading book positions in accordance with the categories referred to in Table 1 of Article 378 CRR. No own funds requirements for settlement/delivery risk are required for transactions unsettled less than 5 working days after the due settlement date.
0070	**Total unsettled transactions in the Trading Book** Institutions shall report aggregated information about settlement/delivery risk for trading book positions (as referred to in point (c)(ii) of Article 92(3) and Article 378 CRR). Institutions shall report in {r0070;c0010} the aggregated sum of unsettled transactions after their due delivery dates at the respective agreed settlement prices. Institutions shall report in {r0070;c0020} the aggregated information for price difference exposure due to unsettled transactions at a loss. Institutions shall report in {r0070;c0030} the aggregated own funds requirements derived from summing the own funds requirements for unsettled transactions by multiplying the “price difference” reported in column 0020 by an appropriate factor based on the number of working days after due settlement date (categories referred to in Table 1 of Article 378 CRR).
0080 to 0120	**Transactions unsettled up to 4 days (Factor 0%)** **Transactions unsettled between 5 and 15 days (Factor 8%)** **Transactions unsettled between 16 and 30 days (Factor 50 %)** **Transactions unsettled between 31 and 45 days (Factor 75%)** **Transactions unsettled for 46 days or more (Factor 100%)** Institutions shall report in rows 0080 to 0120 the information about settlement/delivery risk for trading book positions in accordance with the categories referred to in Table 1 of Article 378 CRR. No own funds requirements for settlement/delivery risk are required for transactions unsettled less than 5 working days after the due settlement date.

Not in effect

3.7. C 13.01 - Credit Risk – Securitisations (CR SEC)

3.7.1. General remarks

106. Where institution acts as originator, the information in this template shall be required for all securitisations for which a significant risk transfer is

This document is not effective today but will become effective in the future.

recognised. Where the institution acts as investor, all exposures shall be reported.

107. The information to be reported shall be contingent on the role of the institution in the securitisation process. As such, specific reporting items shall be applicable for originators, sponsors and investors.

108. This template shall gather joint information on both traditional and synthetic securitisations held in the banking book.

3.7.2. Instructions concerning specific positions

Columns	
0010	**TOTAL AMOUNT OF SECURITISATION EXPOSURES ORIGINATED** Originator institutions shall report the outstanding amount at the reporting date of all current securitisation exposures originated in the securitisation transaction, irrespective of who holds the positions. As such, on-balance sheet securitisation exposures (e.g. bonds, subordinated loans) as well as off-balance sheet exposures and derivatives (e.g. subordinated credit lines, liquidity facilities, interest rate swaps, credit default swaps, etc.) that have been originated in the securitisation shall be reported. In case of traditional securitisations where the originator does not hold any position, the originator shall not consider that securitisation in the reporting of this template. For that purpose, securitisation positions held by the originator shall include early amortisation provisions, as defined in Article 242(16) CRR, in a securitisation of revolving exposures.
0020-0040	**SYNTHETIC SECURITISATIONS: CREDIT PROTECTION TO THE SECURITISED EXPOSURES** Articles 251 and 252 CRR. Maturity mismatches shall not be taken into account in the adjusted value of the credit risk mitigation techniques involved in the securitisation structure.
0020	**(-) FUNDED CREDIT PROTECTION (C_{VA})** The detailed calculation procedure of the volatility-adjusted value of the collateral (CVA) which shall be reported in this column is laid down in Article 223(2) CRR.

Not in effect

This document is not effective today but will become effective in the future.

0030	**(-) TOTAL OUTFLOWS: UNFUNDED CREDIT PROTECTION ADJUSTED VALUES (G*)** Following the general rule for “inflows” and “outflows”, the amounts reported under this column shall appear as “inflows” in the corresponding credit risk template (CR SA or CR IRB) and exposure class to which the reporting entity allocates the protection provider (i.e. the third party to which the tranche is transferred by means of unfunded credit protection). The calculation procedure of the ‘foreign exchange risk’- adjusted nominal amount of the credit protection (G*) is laid down in Article 233(3) CRR.
0040	**NOTIONAL AMOUNT RETAINED OR REPURCHASED OF CREDIT PROTECTION** All tranches which have been retained or bought back, e.g. retained first loss positions, shall be reported with their nominal amount. The effect of supervisory haircuts in the credit protection shall not be taken into account when computing the retained or repurchased amount of credit protection.
0050	**SECURITISATION POSITIONS: ORIGINAL EXPOSURE PRE-CONVERSION FACTORS** This column shall include the exposure values of securitisation positions held by the reporting institution, calculated in accordance with paragraphs 1 and 2 of Article 248 CRR, without applying credit conversion factors, gross of value adjustments and provisions, and any non-refundable purchase price discounts on the securitised exposures as referred to in point (d) of Article 248(1) CRR, and gross of value adjustments and provisions on the securitisation position. Netting shall only be relevant with respect to multiple derivative contracts provided to the same SSPE, covered by an eligible netting agreement. In synthetic securitisations, the positions held by the originator in the form of on-balance sheet items and/or investor’s interest shall be the result of the aggregation of columns 0010 to 0040.
0060	**(-) VALUE ADJUSTMENTS AND PROVISIONS** Article 248 CRR. Value adjustments and provisions to be reported in this column shall only refer to securitisation positions. Value adjustments of securitised exposures shall not be considered.
0070	**EXPOSURE NET OF VALUE ADJUSTMENTS AND PROVISIONS**

Not in effect

This document is not effective today but will become effective in the future.

	This column shall include the exposure values of securitisation positions calculated in accordance with paragraphs 1 and 2 of Article 248 CRR, net of value adjustments and provisions, without applying conversion factors and gross of any non-refundable purchase price discounts on the securitised exposures as referred to in point (d) of Article 248(1) CRR, and net of value adjustments and provisions on the securitisation position.
0080-0110	**CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUB-STITUTION EFFECTS ON THE EXPOSURE** Point (57) of Article 4(1) CRR, Chapter 4 of Title II of Part Three CRR and Article 249 CRR Institutions shall report in these columns information on credit risk mitigation techniques that reduce the credit risk of an exposure or exposures via the substitution of exposures (as indicated below for Inflows and Outflows). Collateral that has an effect on the exposure value (e.g. if used for credit risk mitigation techniques with substitution effects on the exposure) shall be capped at the exposure value. Items to be reported here: 1. collateral, incorporated in accordance with Article 222 CRR (Financial Collateral Simple Method); 2. eligible unfunded credit protection.
0080	**(-) UNFUNDED CREDIT PROTECTION: ADJUSTED VALUES (G_A)** Unfunded credit protection as defined in Article 4(1)(59), Articles 234 to 236 CRR.
0090	**(-) FUNDED CREDIT PROTECTION** Funded credit protection as defined in Article 4(1)(58) CRR, as referred to in the first subparagraph of Article 249(2) CRR and as regulated in Articles 195, 197 and 200 CRR. Credit linked notes and on-balance sheet netting as referred to in Articles 218 and 219 CRR shall be treated as cash collateral.
0100-0110	**SUBSTITUTION OF THE EXPOSURE DUE TO CRM:** Inflows and outflows within the same exposure classes and, when relevant, risk weights or obligor grades shall be reported.
0100	**(-) TOTAL OUTFLOWS**

Not in effect

This document is not effective today but will become effective in the future.

	Article 222(3), paragraphs 1 and 2 of Article 235 and Article 236 CRR. Outflows shall correspond to the covered part of the 'Exposure net of value adjustments and provisions' that is deducted from the obligor's exposure class and, where relevant, risk weight or obligor grade, and subsequently assigned to the protection provider's exposure class and, where relevant, risk weight or obligor grade. That amount shall be considered as an Inflow into the protection provider's exposure class and, where relevant, risk weights or obligor grades.
0110	**TOTAL INFLOWS** Securitisation positions which are debt securities and are used as eligible financial collateral in accordance with Article 197(1) CRR and where the Financial Collateral Simple Method is used, shall be reported as inflows in this column.
0120	**NET EXPOSURE AFTER CRM SUBSTITUTION EFFECTS PRECONVERSION FACTORS** This column shall include the exposures assigned in the corresponding risk weight and exposure class after taking into account outflows and inflows due to 'Credit risk mitigation (CRM) techniques with substitution effects on the exposure'.
0130	**(-) CREDIT RISK MITIGATION TECHNIQUES AFFECTING THE AMOUNT OF THE EXPOSURE: FUNDED CREDIT PROTECTION FINANCIAL COLLATERAL COMPREHENSIVE METHOD ADJUSTED VALUE (CVAM)** Articles 223 to 228 CRR The reported amount shall also include credit linked notes (Article 218 CRR).
0140	**FULLY ADJUSTED EXPOSURE VALUE (E*)** The exposure value of securitisation positions calculated in accordance with Article 248 CRR, but without applying the conversion factors laid down in point (b) of Article 248(1) CRR
0150	**OF WHICH: SUBJECT TO A CCF OF 0%** Point (b) of Article 248(1) CRR In this respect, point (56) of Article 4(1) CRR defines a conversion factor. For reporting purposes, fully adjusted exposure values (E*) shall be reported for the 0% conversion factor.

Not in effect

This document is not effective today but will become effective in the future.

0160	**(-)NON REFUNDABLE PURCHASE PRICE DISCOUNT** In accordance with point (d) of Article 248(1) CRR, an originator institution may deduct from the exposure value of a securitisation position which is assigned a 1 250 % risk weight any non-refundable purchase price discounts connected with such underlying exposures to the extent that such discounts have caused the reduction of own funds.
0170	**(-) SPECIFIC CREDIT RISK ADJUSTMENTS ON UNDERLYING EXPOSURES** In accordance with point (d) of Article 248(1) CRR, an originator institution may deduct from the exposure value of a securitisation position, which is assigned a 1 250 % risk weight or is deducted from Common Equity Tier 1, the amount of the specific credit risk adjustments on the underlying exposures as determined in accordance with Article 110 CRR.
0180	**EXPOSURE VALUE** The exposure value of securitisation positions calculated in accordance with Article 248 CRR
0190	**(-) EXPOSURE VALUE DEDUCTED FROM OWN FUNDS** In accordance with point (b) of Article 244(1), point (b) of Article 245(1) and Article 253(1) CRR, in case of a securitisation position to which a 1 250% risk weight applies, institutions may, as an alternative to including the position in their calculation of risk-weighted exposure amounts, deduct from own funds the exposure value of the position.
0200	**EXPOSURE VALUE SUBJECT TO RISK WEIGHTS** Exposure value minus the exposure value deducted from own funds.
0210	**SEC-IRBA** Point (a) of Article 254(1) CRR
0220-0260	**BREAKDOWN BY RW BANDS** SEC-IRBA exposures broken down by risk-weight bands.
0270	**OF WHICH: CALCULATED UNDER ARTICLE 255(4) (PURCHASED RECEIVABLES)** Article 255(4) CRR For the purpose of this column, retail exposures shall be treated as purchased retail receivables and non-retail exposures as purchased corporate receivables.

Not in effect

This document is not effective today but will become effective in the future.

0280	**SEC-SA** Point (b) of Article 254(1) CRR
0290-0340	**BREAKDOWN BY RW BANDS** SEC-SA exposures broken down by risk-weight bands. For the RW = 1 250% (W unknown), the fourth paragraph of point (b) of Article 261(2) CRR stipulates that the position in the securitisation shall be risk-weighted at 1 250 % where the institution does not know the delinquency status for more than 5 % of underlying exposures in the pool.
0350	**SEC-ERBA** Point (c) of Article 254(1) CRR
0360-0570	**BREAKDOWN BY CREDIT QUALITY STEPS (SHORT/LONG TERM CREDIT QUALITY STEPS)** Article 263 CRR SEC-ERBA Securitisation positions with an inferred rating as referred to in Article 254(2) CRR shall be reported as positions with a rating. Exposure values subject to risk weights shall be broken down by short and long-term and credit quality steps (CQS) as laid down in Tables 1 and 2 of Article 263 and Tables 3 and 4 of Article 264 CRR.
0580-0630	**BREAKDOWN BY REASON FOR APPLICATION OF SEC-ERBA** For each securitisation position, institutions shall consider one of the following options in columns 0580-0620.
0580	**AUTO LOANS, AUTO LEASES AND EQUIPMENT LEASES** Point (c) of Article 254(2) CRR All auto loans, auto leases and equipment leases shall be reported in this column, even if they qualify for point (a) or (b) of Article 254(2) CRR.

Not in effect

This document is not effective today but will become effective in the future.

0590	**SEC-ERBA OPTION** Article 254(3) CRR
0600	**POSITIONS SUBJECT TO POINT (a) OF ARTICLE 254(2) CRR** Point (a) of Article 254(2) CRR
0610	**POSITIONS SUBJECT TO POINT (b) OF ARTICLE 254(2) CRR** Point (b) of Article 254(2) CRR
0620	**POSITIONS SUBJECT TO ARTICLES 254(4) OR 258(2) CRR** Securitisation positions subject to SEC-ERBA, where the application of SEC-IRBA or SEC-SA has been precluded by the competent authorities in accordance with Articles 254(4) or 258(2) CRR
0630	**FOLLOWING THE HIERARCHY OF APPROACHES** Securitisation positions where SEC-ERBA is applied by following the hierarchy of approaches laid down in Article 254(1) CRR
0640	**INTERNAL ASSESSMENT APPROACH** Article 254(5) CRR on the 'Internal Assessment Approach' (IAA) for positions in ABCP programmes
0650-0690	**BREAKDOWN BY RW BANDS** Internal Assessment Approach exposures broken down by risk-weight bands
0700	**OTHER (RW=1 250%)** Where none of the previous approaches is applied, a risk weight of 1 250 % shall be assigned to securitisation positions in accordance with Article 254(7) CRR.
0710-0860	**RISK-WEIGHTED EXPOSURE AMOUNT** Total risk-weighted exposure amount calculated in accordance with Section 3 of Chapter 5 of Title II of Part Three CRR, prior to adjustments due to maturity mismatches or infringement of due diligence provisions, and excluding any risk weighted exposure amount corresponding to exposures redistributed via outflows to another template.

Not in effect

This document is not effective today but will become effective in the future.

0840	**IAA: AVERAGE RISK WEIGHT (%)** The exposure-weighted average risk weights of the securitisation positions shall be reported in this column.
0860	**RWEA OF WHICH: SYNTHETIC SECURITISATIONS** For synthetic securitisations with maturity mismatches, the amount to be reported in this column shall ignore any maturity mismatch.
0870	**ADJUSTMENT TO THE RISK-WEIGHTED EXPOSURE AMOUNT DUE TO MATURITY MISMATCHES** Maturity mismatches in synthetic securitisations RW*-RW(SP), as calculated in accordance with Article 252 CRR, shall be included, except in the case of tranches subject to a risk weighting of 1 250% where the amount to be reported shall be zero. RW(SP) shall not only include the risk weighted exposure amounts reported under column 0650, but also the risk weighted exposure amounts corresponding to exposures redistributed via outflows to other templates.
0880	**OVERALL EFFECT (ADJUSTMENT) DUE TO INFRINGEMENT OF THE SECURITISATION PART OF THE PRA RULEBOOK** In accordance with Article 270a CRR, whenever certain requirements are not met by the institution, competent authorities shall impose a proportionate additional risk weight of no less than 250% of the risk weight (capped at 1 250%) which would apply to the relevant securitisation positions under Section 3 of Chapter 5 of Title II of Part Three CRR.
0890	**BEFORE CAP** Total risk-weighted exposure amount calculated in accordance with Section 3 of Chapter 5 of Title II of Part Three CRR, before applying the limits specified in Articles 267 and 268 CRR.
0900	**(-) REDUCTION DUE TO RISK WEIGHT CAP** In accordance with Article 267 CRR, an institution which has knowledge at all times of the composition of the underlying exposures may assign the senior securitisation position a maximum risk weight equal to the exposure-weighted-average risk weight that would be applicable to the underlying exposures as if the underlying exposures had not been securitised.

Not in effect

This document is not effective today but will become effective in the future.

0910	**(-) REDUCTION DUE TO OVERALL CAP** In accordance with Article 268 CRR, an originator institution, a sponsor institution or other institution using the SEC-IRBA or an originator institution or sponsor institution using the SEC-SA or the SEC-ERBA may apply a maximum capital requirement for the securitisation position it holds equal to the capital requirements that would be calculated under Chapter 2 or 3 of Title II of Part Three CRR in respect of the underlying exposures had they not been securitised.
0920	**TOTAL RISK-WEIGHTED EXPOSURE AMOUNT** Total risk-weighted exposure amount calculated in accordance with Section 3 of Chapter 5 of Title II of Part Three CRR, considering the total risk weight as specified in Article 247(6) CRR.
0930	**MEMORANDUM ITEM: RISK WEIGHTED EXPOSURE AMOUNT CORRESPONDING TO THE OUTFLOWS FROM SECURITISATIONS TO OTHER EXPOSURE CLASSES** Risk weighted exposure amount stemming from exposures redistributed to the risk mitigant provider, and therefore computed in the corresponding template that are considered in the computation of the cap for securitisation positions.

109. The template is divided into three major blocks of rows which gather data on the originated / sponsored / retained or purchased exposures by originators, investors and sponsors. For each of them, the information shall be broken down by on-balance sheet items and off-balance sheet items and derivatives, as well as if it is subject to differentiated capital treatment or not.

110. Positions treated in accordance with the SEC-ERBA and unrated positions (exposures at reporting date) shall be broken down in accordance with the credit quality steps applied at inception (last block of rows). Originators, sponsors as well as investors shall report this information.

Rows	
0010	**TOTAL EXPOSURES** Total exposures refer to the total amount of outstanding securitisations and re-securitisations. This row summarises all the information reported by originators, sponsors and investors in subsequent rows.

Not in effect

This document is not effective today but will become effective in the future.

0020	**SECURITISATION POSITIONS** Total amount of outstanding securitisation positions, as defined in point (62) of Article 4(1) CRR, which are not re-securitisations as defined in point (63) of Article 4(1) CRR.
0030	**QUALIFYING FOR DIFFERENTIATED CAPITAL TREATMENT** Total amount of securitisation positions which fulfil the criteria of Article 243 or 270 CRR and therefore qualify for differentiated capital treatment.
0040	**STS EXPOSURES** Total amount of STS securitisation positions that meet the requirements set out in Article 243 CRR.
0050	**SENIOR POSITION IN SMEs SECURITISATIONS** Total amount of senior securitisation positions in SMEs which meet the conditions set out in Article 270 CRR.
0060, 0120, 0170, 0240, 0290, 0360 and 0410	**NOT QUALIFYING FOR DIFFERENTIATED CAPITAL TREATMENT** Paragraphs 1, 4, 5 and 6 of Article 254 and Articles 259, 261, 263, 265, 266 and 269 CRR Total amount of securitisation positions which do not qualify for differentiated capital treatment.
0070, 0190, 0310 and 0430	**RE-SECURITISATION POSITIONS** Total amount of outstanding re-securitisations positions as defined in point (64) of Article 4(1) CRR.
0080	**ORIGINATOR: TOTAL EXPOSURES** This row summarises information on on-balance items and off-balance sheet items and derivatives of those securitisation and re-securitisation positions for which the institution plays the role of originator, as defined in point (13) of Article 4(1) CRR.

Not in effect

This document is not effective today but will become effective in the future.

00900130, 0210-0250 and 03300370	**SECURITISATION POSITIONS: ON-BALANCE SHEET ITEMS** In accordance with point (a) of Article 248(1) CRR, the exposure value of an on-balance sheet securitisation position shall be its accounting value remaining after any relevant specific credit risk adjustments on the securitisation position have been applied in accordance with Article 110 CRR. On-balance sheet items shall be broken down to capture information regarding application of differentiated capital treatment, as referred to in Article 243 CRR, in rows 0100 and 0120 and on the total amount of senior securitisation positions, as defined in Article 242(6) CRR, in rows 0110 and 0130.
0100, 0220 and 0340	**QUALIFYING FOR DIFFERENTIATED CAPITAL TREATMENT** Total amount of securitisation positions which fulfil the criteria of Article 243 CRR and therefore qualify for differentiated capital treatment.
0110, 0130, 0160, 0180, 0230, 0250, 0280, 0300, 0350, 0370, 400 and 420	**OF WHICH: SENIOR EXPOSURES** Total amount of senior securitisation positions as defined in Article 242(6) CRR.

Not in effect

This document is not effective today but will become effective in the future.

01400180, 0260-0300 and 03800420	**SECURITISATION POSITIONS: OFF-BALANCE SHEET ITEMS AND DERIVATIVES** These rows shall gather information on off-balance sheet items and derivatives securitisation positions subject to a conversion factor under the securitisation framework. The exposure value of an off-balance sheet securitisation position shall be its nominal value, less any specific credit risk adjustment of that securitisation position, multiplied by a 100% conversion factor unless otherwise specified. Off-balance sheet securitisation positions arising from a derivative instrument listed in Annex II to the CRR, shall be determined in accordance with Chapter 6 of Title II of Part Three CRR. The exposure value for the counterparty credit risk of a derivative instrument listed in Annex II to the CRR shall be determined in accordance with Chapter 6 of Title II of Part Three CRR. For liquidity facilities, credit facilities and servicer cash advances, institutions shall provide the undrawn amount. For interest rate and currency swaps, the exposure value (calculated in accordance with Article 248(1) CRR) shall be provided. Off-balance sheet items and derivatives shall be broken down to capture information regarding the application of differentiated capital treatment, as referred to in Article 270 CRR, in rows 0150 and 0170 and on the total amount of senior securitisation positions, as defined in Article 242(6) CRR, in rows 0160 and 0180. The same legal references as for rows 0100 to 0130 shall apply.
0150, 0270 and 0390	**QUALIFYING FOR DIFFERENTIATED CAPITAL TREATMENT** Total amount of securitisation positions which fulfil the criteria of Article 243 or Article 270 CRR and therefore qualify for differentiated capital treatment.
0200	**INVESTOR: TOTAL EXPOSURES** This row summarises information on on-balance and off-balance sheet items and derivatives of those securitisation and re-securitisation positions for which the institution plays the role of an investor. For the purposes of this template, an investor shall be understood as an institution that holds a securitisation position in a securitisation transaction for which it is neither originator nor sponsor.
0320	**SPONSOR: TOTAL EXPOSURES** This row summarises information on on-balance and off-balance sheet items and derivatives of those securitisation and re-securitisation positions for which the institution plays the role of a sponsor, as defined in point (14) of Article 4(1) CRR. If a sponsor is also securitising its own assets, it shall fill in the originator's rows with the information regarding its own securitised assets.

Not in effect

This document is not effective today but will become effective in the future.

0440-0670	**BREAKDOWN OF OUTSTANDING POSITIONS BY CQS AT INCEPTION** These rows gather information on outstanding positions (at reporting date) for which a credit quality step (as laid down in Tables 1 and 2 of Article 263 and Tables 3 and 4 of Article 264 CRR) was determined at origination date (inception). For securitisations positions treated under IAA, the CQS shall be the one at the time an IAA rating was first assigned. In the absence of this information, the earliest CQS-equivalent data available shall be reported. These rows are only to be reported for columns 0180-0210, 0280, 0350-0640, 0700-0720, 0740, 0760-0830 and 0850.

3.8. Detailed information on securitisations (SEC DETAILS)

3.8.1. Scope of the SEC DETAILS template

111. These templates gather information on a transaction basis (versus the aggregate information reported in CR SEC, MKR SA SEC, MKR SA CTP, CA1 and CA2 templates) on all securitisations the reporting institution is involved in. The main features of each securitisation, such as the nature of the underlying pool and the own funds requirements shall be reported.

112. These templates are to be reported for:

a. Securitisations originated / sponsored by the reporting institution, including where it holds no position in the securitisation. In cases where institutions hold at least one position in the securitisation, regardless of whether there has been a significant risk transfer or not, institutions shall report information on all the positions they hold (either in the banking book or trading book). Positions held include those positions retained due to Chapter 2 Article 6 of the Securitisation Part of the PRA Rulebook and, where Article 43(6) of the Securitisation Part applies, Article 405 CRR in the version applicable on 31 December 2018.

b. Securitisations, the ultimate underlying of which are financial liabilities originally issued by the reporting institution and (partially) acquired by a securitisation vehicle. That underlying could include covered bonds or other liabilities and shall be identified as such in column 0160.

c. Positions held in securitisations where the reporting institution is neither originator nor sponsor (i.e. investors and original lenders).

113. These templates shall be reported by consolidated groups and stand-alone institutions[13] located in the same country where they are subject to own funds requirements. In case of securitisations involving more than

[13] 'Stand alone institutions' are neither part of a group, nor consolidate themselves in the same country where they are subject to own funds requirements.

Not in effect

This document is not effective today but will become effective in the future.

one entity of the same consolidated group, the entity-by-entity detail breakdown shall be provided.

114. Because of Chapter 2 Article 5 of the Securitisation Part of the PRA Rulebook, which establishes that institutions investing in securitisation positions shall acquire a great deal of information on them in order to comply with due diligence requirements, the reporting scope of the template shall be applied to investors to a limited extent. In particular, they shall report columns 0010-0040; 0070-0110; 0160; 0190; 02900300; 0310-0470.

115. Institutions playing the role of original lenders (not performing also the role of originators or sponsors in the same securitisation) shall generally report the template to the same extent as investors.

3.8.2. Breakdown of the SEC DETAILS template

116. The SEC DETAILS consists of two templates. SEC DETAILS provides a general overview of the securitisations and SEC DETAILS 2 provides a breakdown of the same securitisations by approach applied.

117. Securitisation positions in the trading book shall only be reported in columns 0005-0020, 0420, 0430, 0431, 0432, 0440 and 0450-0470. For columns 0420, 0430 and 0440, institutions shall take into account the RW corresponding to the own funds requirement of the net position.

3.8.3. C 14.00 – Detailed information on securitisations (SEC DETAILS)

Columns	
0010	**INTERNAL CODE** Internal (alpha-numerical) code used by the institution to identify the securitisation The internal code shall be associated to the identifier of the securitisation transaction.
0020	**IDENTIFIER OF THE SECURITISATION (Code/Name)** Code used for the legal registration of the securitisation transaction or, if not available, the name by which the securitisation transaction is known in the market, or within the institution in case of an internal or private securitisation

	Where the International Securities Identification Number -ISIN- is available (i.e. for public transactions), the characters that are common to all tranches of the securitisation shall be reported in this column.

Not in effect

This document is not effective today but will become effective in the future.

0021	**INTRA-GROUP, PRIVATE OR PUBLIC SECURITISATION?** This column identifies whether the securitisation is an intra-group, private or public securitisation. Institutions shall report one of the following abbreviations: - 'PRI' for Private; - 'INT' for Intra-group; - 'PUB' for Public.
0110	**ROLE OF THE INSTITUTION: (ORIGINATOR / SPONSOR / ORIGINAL LENDER / INVESTOR)** Institutions shall report the following abbreviations: - 'O' for Originator; - 'S' for Sponsor; - 'I' for Investor. - 'L' for Original Lender. Originator as defined in point (13) of Article 4(1) CRR and Sponsor as defined in point (14) of Article 4(1) CRR. Investors are assumed to be those institutions to which Chapter 2 Article 5 of the Securitisation Part of the PRA Rulebook applies. In case Article 43(5) of the Securitisation Part applies, Articles 406 and 407 CRR in the version applicable on 31 December 2018 shall apply.
0030	**IDENTIFIER OF THE ORIGINATOR (Code/Name)** The LEI code applicable to the originator, or, if not available, the code given by the supervisory authority to the originator or, if that is not available, the name of the institution itself shall be reported in this column. In the case of multi-seller securitisations where the reporting institution is involved as originator, sponsor or original lender, the reporting institution shall provide the identifier of all the entities within its consolidated group that are involved (as originator, sponsor or original lender) in the transaction. If the code is not available or is not known by the reporting institution, the name of the institution shall be reported. In the case of multi-seller securitisations where the reporting institution holds a position in the securitisation as an investor, the reporting institution shall provide the identifier of all the different originators involved in the securitisation, or, if not available, the names of the different originators. Where the names are not known by the reporting institution, the reporting institution shall report that the securitisation is 'multi-seller'.

Not in effect

This document is not effective today but will become effective in the future.

0040	**SECURITISATION TYPE: (TRADITIONAL / SYNTHETIC / ABCP PROGRAMME / ABCP TRANSACTION)** Institutions shall report the following abbreviations: - 'AP' for ABCP programme; - 'AT' for ABCP transaction; - 'T' for Traditional; - 'S' for Synthetic. The definitions of 'Asset Backed Commercial Paper Programme', 'Asset Backed Commercial Paper Transaction', 'traditional securitisation' and 'synthetic securitisation' are provided in points (11) to (14) of Article 242 CRR.
0051	**ACCOUNTING TREATMENT: SECURITISED EXPOSURES ARE KEPT OR REMOVED FROM THE BALANCE SHEET?** Institutions as originators, sponsors and original lenders shall report one of the following abbreviations: - 'K' if entirely recognised; - 'P' if partially derecognised; - 'R' if entirely derecognised; - 'N' if not applicable. This column summarises the accounting treatment of the transaction. Significant risk transfer (SRT) under Articles 244 and 245 CRR shall not affect the accounting treatment of the transaction under the relevant accounting framework. In the case of securitisations of liabilities, originators shall not report this column. Option 'P' (partially removed) shall be reported where the securitised assets are recognised in the balance sheet to the extent of the reporting entity's continuing involvement in accordance with IFRS 9.3.2.16 – 3.2.21.
0060	**SOLVENCY TREATMENT: SECURITISATION POSITIONS SUBJECT TO OWN FUNDS REQUIREMENTS?** Articles 109, 244 and 245 CRR Originators, only, shall report the following abbreviations: - 'N' not subject to own funds requirements; - 'B' banking book; - 'T' trading book; - 'A' partly in both books. This column shall summarise the solvency treatment of the securitisation scheme by the originator. It shall indicate whether own funds requirements are calculated on the basis of securitised exposures or securitisation positions (banking book/trading book).

Not in effect

This document is not effective today but will become effective in the future.

	Where own funds requirements are based on *securitised exposures* (as no significant risk transfer was achieved) the calculation of own funds requirements for credit risk shall be reported in the CR SA template, for those securitised exposures for which the Standardised Approach is used, or in the CR IRB template for those securitised exposures for which the Internal Ratings Based Approach is used by the institution. Conversely, where own funds requirements are based on *securitisation positions held in the banking book* (as a significant risk transfer was achieved), the information on the calculation of own funds requirements for credit risk shall be reported in the CR SEC template. In case of *securitisation positions held in the trading book*, the information on the calculation of own funds requirements for market risk shall be reported in the MKR SA TDI (standardised general position risk) and in the MKR SA SEC or MKR SA CTP (standardised specific position risk) or in the MKR IM (internal models) templates. In the case of the securitisations of liabilities, originators shall not report this column.
0061	**SIGNIFICANT RISK TRANSFER** Originators, only, shall report the following abbreviations: - 'N' Not applied for SRT and the reporting entity risk weights its securitised exposures; - 'A' Achieved SRT under point (a) of Article 244(2) or point (a) of Article 245(2) CRR; - 'B' Achieved SRT under point (b) of Article 244(2) or point (b) of Article 245(2) CRR; - 'C' Achieved SRT under point (a) of Article 244(3) or point (a) of Article 245(3) CRR; - 'D' Applying a 1 250% RW or deducting retained positions in accordance with point (b) of Article 244(1) or point (b) of Article 245(1) CRR. This column shall summarise whether a significant transfer has been achieved and, if so, by which means. The achievement of SRT will determine the appropriate solvency treatment by the originator.
0070	**SECURITISATION OR RE-SECURITISATION?** In accordance with the definition of ‘securitisation’ in point (61) of Article 4(1) CRR and the definition of ‘re-securitisation’ in point (63) of Article 4(1) CRR, the type of securitisation using the following abbreviations shall be reported: - 'S' for securitisation; - 'R' for re-securitisation.

Not in effect

This document is not effective today but will become effective in the future.

0446	**SECURITISATION QUALIFYING FOR DIFFERENTIATED CAPITAL TREATMENT** Articles 243 and 270 CRR Institutions shall report one of the following abbreviations: Y – Yes; N – No. 'Yes' shall be reported both in case of STS securitisations qualifying for the differentiated capital treatment in accordance with Article 243 CRR and in case of senior positions in (non-STS) SME securitisations eligible for this treatment in accordance with Article 270 CRR.
0080-0100	**RETENTION** Chapter 2 Article 6 of the Securitisation Part of the PRA Rulebook; in case Article 43(6) of the Securitisation Part applies, Article 405 CRR in the version of that Regulation applicable on 31 December 2018.
0080	**TYPE OF RETENTION APPLIED** For each securitisation scheme originated, the relevant type of retention of net economic interest as envisaged in Chapter 2 Article 6 of the Securitisation Part of the PRA Rulebook shall be reported: A - Vertical slice (securitisation positions): *"retention of no less than 5% of the nominal value of each of the tranches sold or transferred to the investors";* V - Vertical slice (securitised exposures): retention of no less than 5% of the credit risk of each of the securitised exposures, if the credit risk thus retained with respect to such securitised exposures always ranks *pari passu* with, or is subordinated to, the credit risk that has been securitised with respect to those same exposures; B - Revolving exposures: "*in the case of securitisations of revolving exposures, retention of the originator's interest of no less than 5% of the nominal value of the securitised exposures*"; C- On-balance sheet: "*retention of randomly selected exposures, equivalent to no less than 5% of the nominal amount of the securitised exposures, where such exposures would otherwise have been securitised in the securitisation, provided that the number of potentially securitised exposures is no less than 100 at origination*"; D- First loss: "*retention of the first loss tranche and, if necessary, other tranches having the same or a more severe risk profile than those transferred or sold to investors and not maturing any earlier than those transferred or sold to investors, so that the retention equals in total no less than 5% of the nominal value of the securitised exposures";*

Not in effect

This document is not effective today but will become effective in the future.

	E – Exempted. This code shall be reported for those securitisations affected by the application of Article 6(6) of the Securitisation Part of the PRA Rulebook ; U – In breach or unknown. This code shall be reported where the reporting institution does not know with certainty which type of retention is being applied, or in case of non-compliance. The code shall also be reported where the reporting institution opts to retain risk according to Chapter 2 Article 6 (3) (f) of the Securitisation Part of the PRA Rulebook.
0090	**% OF RETENTION AT REPORTING DATE** The retention of *material net economic interest by the originator, sponsor or original lender* of the securitisation shall be not less than 5% (at origination date). This column shall not be reported where codes 'E' (exempted) or 'N' (not applicable) are reported under column 0080 (Type of retention applied).
0100	**COMPLIANCE WITH THE RETENTION REQUIREMENT?** Institutions shall report the following abbreviations: Y - Yes; N - No. This column shall not be reported where code 'E' (exempted) is reported under column 0080 (Type of retention applied).

Not in effect

This document is not effective today but will become effective in the future.

0120-0130	**NON ABCP PROGRAMMES** Because of the special character of ABCP programmes resulting from the fact that they comprise several single securitisation positions, ABCP programmes (as defined in Article 242(11) CRR) shall be exempted from reporting in columns 0120, 0121 and 0130.
0120	**ORIGINATION DATE (yyyy-mm-dd)** The month and year of the origination date (i.e. cut-off or closing date of the pool) of the securitisation shall be reported in the following format: 'mm/yyyy'. For each securitisation scheme, the origination date cannot change between reporting dates. In the particular case of securitisation schemes backed by open pools, the origination date shall be the date of the first issuance of securities. This piece of information shall be reported even where the reporting entity does not hold any positions in the securitisation.
0121	**DATE OF LATEST ISSUANCE (yyyy-mm-dd)** The month and year of the date of the latest issuance of securities in the securitisation shall be reported in the following format: 'yyyy-mm-dd'. The Securitisation Part of the PRA Rulebook only applies to securitisations the securities of which are issued on or after 1 January 2019. The date of the latest issuance of securities determines whether each securitisation scheme falls under the scope of the Securitisation Part of the PRA Rulebook. This information shall be reported even where the reporting entity does not hold any positions in the securitisation.
0130	**TOTAL AMOUNT OF SECURITISED EXPOSURES AT ORIGINATION DATE** This column gathers the amount (calculated on the basis of original exposures pre-conversion factors) of the securitised portfolio at the origination date. For securitisation schemes backed by open pools, the amount referring to the origination date of the first issuance of securities shall be reported. For traditional securitisations, no other assets of the securitisation pool shall be included. For multi-seller securitisation schemes (i.e. with more than one originator), only the amount corresponding to the reporting entity's contribution in the securitised portfolio shall be reported. For securitisations of liabilities, only the amounts issued by the reporting entity shall be reported. This information shall be reported even where the reporting entity does not hold any positions in the securitisation.

Not in effect

This document is not effective today but will become effective in the future.

0140-0225	**SECURITISED EXPOSURES** Columns 0140 to 0225 request information on several features of the securitised portfolio by the reporting entity.
0140	**TOTAL AMOUNT** Institutions shall report the value of the securitised portfolio at reporting date, i.e. the outstanding amount of the securitised exposures. In the case of traditional securitisations, no other assets of the securitisation pool shall be included. In the case of multi-seller securitisation schemes (i.e. with more than one originator), only the amount corresponding to the reporting entity's contribution in the securitised portfolio shall be reported. In the case of securitisation schemes backed by closed pools (i.e. the portfolio of securitised assets cannot be enlarged after the origination date), the amount will progressively be reduced. This information shall be reported even where the reporting entity does not hold any positions in the securitisation.
0150	**INSTITUTION'S SHARE (%)** Institution's share (percentage with two decimals) at reporting date in the securitised portfolio. The figure to be reported in this column is, by default, 100%, except for multi-seller securitisation schemes. In that case, the reporting entity shall report its current contribution to the securitised portfolio (equivalent to column 0140 in relative terms). This information shall be reported even where the reporting entity does not hold any positions in the securitisation.

Not in effect

This document is not effective today but will become effective in the future.

0160	**TYPE** This column gathers information on the type of assets ('Residential mortgages' to 'Other wholesale exposures') or liabilities ('Covered bonds' and 'Other liabilities') of the securitised portfolio. The institution shall report one of the following options, considering the highest EAD: **Retail:** Residential mortgages; Credit card receivables; Consumer loans; Loans to SMEs (treated as retail); Other retail exposures. **Wholesale:** Commercial mortgages; Leasing; Loans to corporates; Loans to SMEs (treated as corporates); Trade receivables; Other wholesale exposures. **Liabilities:** Covered bonds; Other liabilities. Where the pool of securitised exposures is a mix of the types listed above, the institution shall indicate the most important type. In case of re-securitisations, the institution shall refer to the ultimate underlying pool of assets. Type 'Other liabilities' includes treasury bonds and credit linked notes. For securitisation schemes backed by closed pools the type cannot change between reporting dates.
0171	**% OF IRB IN APPROACH APPLIED** This column gathers information on the approach(es) that at the reporting date the institution would apply to the securitised exposures. Institutions shall report the percentage of the securitised exposures, measured by exposure value, to which the Internal Ratings Based Approach applies at the reporting date. This information shall be reported even where the reporting entity does not hold any positions in the securitisation. This column shall, however, not apply to securitisations of liabilities.

Not in effect

This document is not effective today but will become effective in the future.

0180	**NUMBER OF EXPOSURES** Article 259(4) CRR This column shall be compulsory for those institutions using the SEC-IRBA approach to the securitisation positions (and, therefore, reporting more than 95% in column 171). The institution shall report the effective number of exposures. This column shall not be reported in case of a securitisation of liabilities or where the own funds requirements are based on the securitised exposures (in case of a securitisation of assets). This column shall not be reported where the reporting institution does not hold any positions in the securitisation. This column shall not be reported by investors.
0181	**EXPOSURES IN DEFAULT 'W' (%)** Article 261(2) CRR Even where the institution is not applying the SEC-SA approach to the securitisation positions, the institution shall report the 'W' factor (relating to the underlying exposures in default) which is to be calculated as indicated in Article 261(2) CRR.
0190	**COUNTRY** Institutions shall report the code (ISO 3166-1 alpha-2) of the country of origin of the ultimate underlying of the transaction, i.e. the country of the immediate obligor of the original securitised exposures (look through). Where the pool of the securitisation consists of different countries, the institution shall indicate the most important country. Where no country exceeds a 20 % threshold based on the amount of assets/liabilities, then 'other countries' shall be reported.
0201	**LGD (%)** The exposure-weighted average loss-given-default (LGD) shall only be reported by those institutions applying the SEC-IRBA (and, therefore, reporting 95% or more in column 0170). The LGD is to be calculated as indicated in Article 259(5) CRR. This column shall not be reported in case of a securitisation of liabilities or where the own funds requirements are based on the securitised exposures (in case of a securitisation of assets).

Not in effect

This document is not effective today but will become effective in the future.

0202	**EL (%)** The exposure-weighted average expected loss (EL) of the securitised assets shall only be reported by those institutions applying the SEC-IRBA (and, therefore, reporting 95% or more in column 0171). In the case of SA securitised assets, the EL reported shall be the specific credit risk adjustments as referred to in Article 111 CRR. The EL shall be calculated as indicated in Section 3, Chapter 3 of Title II, Part Three CRR. This column shall not be reported in case of securitisation of liabilities or where the own funds requirements are based on the securitised exposures (in case of a securitisation of assets).
0203	**UL (%)** The exposure-weighted average unexpected loss (UL) of the securitised assets shall only be reported by those institutions applying the SEC-IRBA (and, therefore, reporting 95% or more in column 0170). The UL of assets equals the risk weighted exposure amount (RWEA) times 8%. RWEA shall be calculated as indicated in Section 2, Chapter 3 of Title II, Part Three CRR. This column shall not be reported in case of securitisation of liabilities or where the own funds requirements are based on the securitised exposures (in the case of a securitisation of assets).
0204	**EXPOSURE-WEIGHTED AVERAGE MATURITY OF ASSETS** The exposure-weighted average maturity (WAM) of the securitised assets at the reporting date shall be reported by all institutions regardless of the approach used for calculating capital requirements. Institutions shall calculate the maturity of each asset in accordance with points (a) and (f) of Article 162(2) CRR, without applying the 5 year cap.
0210	**(-) VALUE ADJUSTMENTS AND PROVISIONS** Value adjustments and provisions (Article 159 CRR) for credit losses made in accordance with the accounting framework to which the reporting entity is subject. Value adjustments shall include any amount recognised in profit or loss for credit losses of financial assets since their initial recognition in the balance sheet (including losses due to credit risk of financial assets measured at fair value that shall not be deducted from the exposure value) plus the discounts on assets purchased when in default as referred to in Article 166(1) CRR. Provisions shall include accumulated amounts of credit losses in off-balance sheet items. This column gathers information on the value adjustments and provisions applied to the securitised exposures. This column shall not be reported in the case of a securitisation of liabilities. This information shall be reported even where the reporting entity does not hold any positions in the securitisation.

Not in effect

This document is not effective today but will become effective in the future.

0221	**OWN FUNDS REQUIREMENTS BEFORE SECURITISATION (%) KIRB** This column shall only be reported by those institutions applying the SECIRBA (and, therefore, reporting 95% or more in column 171) and gathers information on K_{IRB}, as referred to in Article 255 CRR. K_{IRB} shall be expressed as a percentage (with two decimals). This column shall not be reported in case of a securitisation of liabilities. In case of a securitisation of assets, this information shall be reported even where the reporting entity does not hold any positions in the securitisation.
0222	**% OF RETAIL EXPOSURES IN IRB POOLS** IRB pools as defined in Article 242(7) CRR, provided that the institution is able to calculate K_{IRB} in accordance with Section 3 of Chapter 6 of Title II of Part Three CRR on a minimum of 95 % of the underlying exposure amount (Article 259(2) CRR)
0223	**OWN FUNDS REQUIREMENTS BEFORE SECURITISATION (%) K_{sa}** Even where the institution does not apply the SEC-SA approach to the securitisation positions, the institution shall report this column. This column gathers information on K_{SA}, as referred to in Article 255(6) CRR. K_{SA} shall be expressed as a percentage (with two decimals). This column shall not be reported in case of a securitisation of liabilities. In case of a securitisation of assets, this information shall be reported even where the reporting entity does not hold any positions in the securitisation.
0225	**MEMORANDUM ITEMS**
0225	**CREDIT RISK ADJUSTMENTS DURING THE CURRENT PERIOD** Article 110 CRR
0230-0304	**SECURITISATION STRUCTURE** This block of columns gathers information on the structure of the securitisation on the basis of on/off balance sheet positions, tranches (senior/mezzanine/ first loss) and maturity at reporting date. For multi-seller securitisations, only the amount corresponding or attributed to the reporting institution shall be reported.
0230-0252	**ON-BALANCE SHEET ITEMS** This block of columns gathers information on on-balance sheet items broken down by tranches (senior/mezzanine/first loss).
0230-0232	**SENIOR**

Not in effect

This document is not effective today but will become effective in the future.

0230	**AMOUNT**

	The amount of senior securitisation positions as defined in Article 242(6) CRR.
0231	**ATTACHMENT POINT (%)** The attachment point (%) as referred to in Article 256(1) CRR
0232 and 0252	**CQS** Credit quality steps (CQS) as envisaged for institutions applying SEC-ERBA (Table 1 and 2 in Article 263 and Tables 3 and 4 in Article 264 CRR). These columns shall be reported for all rated transactions irrespective of the approach applied.
0240-0242	**MEZZANINE**
0240	**AMOUNT** The amount to be reported includes: - mezzanine securitisation positions as defined in Article 242(18) CRR; - additional securitisation positions which are not those positions that are defined in Article 242(6), (17) or (18) CRR.
0241	**NUMBER OF TRANCHES** Number of mezzanine tranches.
0242	**CQS OF THE MOST SUBORDINATED ONE** CQS, as determined in accordance with Table 2 of Article 263 and Table 3 of Article 264 CRR, of the most subordinated mezzanine tranche.
0250-0252	**FIRST LOSS**
0250	**AMOUNT** The amount of first loss tranche as defined in Article 242(17) CRR
0251	**DETACHMENT POINT (%)** The detachment point (%) as referred to in Article 256(2) CRR

Not in effect

This document is not effective today but will become effective in the future.

0260-0280	**OFF-BALANCE SHEET ITEMS AND DERIVATIVES** This block of columns gathers information on off-balance sheet items and derivatives broken down by tranches (senior/mezzanine/first loss). The same criteria of classification among tranches used for on-balance sheet items shall be applied here.
0290-0300	**MATURITY**
0290	**FIRST FORESEEABLE TERMINATION DATE** The likely termination date of the whole securitisation in the light of its contractual clauses and the currently expected financial conditions. Generally, it would be the earliest of the following dates: (i) the date when a clean-up call option (as defined in Article 242(1) CRR) might first be exercised, taking into account the maturity of the underlying exposure(s) as well as their expected pre-payment rate or potential re-negotiation activities; (ii) the date on which the originator may first exercise any other call option embedded in the contractual clauses of the securitisation which would result in the total redemption of the securitisation. The day, month and year of the first expected termination date shall be reported. The exact day shall be reported where that information is available, otherwise the first day of the month shall be reported.
0291	**ORIGINATOR'S CALL OPTIONS INCLUDED IN TRANSACTION** Type of call relevant for the first expected termination date: - Clean-up call option meeting the requirements of point (g) of Article 244(4) CRR; - Other clean-up call option; - Other type of call option.
0300	**LEGAL FINAL MATURITY DATE** The date upon which all principal and interest of the securitisation must be legally repaid (based on the transaction documentation). The day, month and year of the legal final maturity date shall be reported. The exact day shall be reported where that information is available, otherwise the first day of the month shall be reported.
0302-0304	**MEMORANDUM ITEMS**

Not in effect

This document is not effective today but will become effective in the future.

0302	**ATTACHMENT POINT OF RISK SOLD (%)** Originators, only, shall report the attachment point of the most subordinated tranche sold to, for traditional securitisations, or protected by, for synthetic securitisations, third parties.
0303	**DETACHMENT POINT OF RISK SOLD (%)** Originators, only, shall report the detachment point of the most senior tranche sold to, for traditional securitisations, or protected by, for synthetic securitisations, third parties.
0304	**RISK TRANSFER CLAIMED BY ORIGINATOR INSTITUTION (%)** Originators, only, shall report the Expected Loss (EL) plus the Unexpected loss (UL) of the securitised assets transferred to third parties as a percentage of the total EL plus UL. The EL and UL of the underlying exposures shall be reported, which shall then be allocated via the securitisation waterfall to the respective tranches of the securitisation. For SA banks, EL shall be the specific credit risk adjustment of the securitised assets and the UL shall be the capital requirement of the securitised exposures.

3.8.4. C 14.01 – Detailed information on securitisations (SEC DETAILS 2)

118. The template SEC DETAILS 2 shall be reported separately for the following approaches:

1) SEC-IRBA;

2) SEC-SA;

3) SEC-ERBA; 4) 1 250%.

Columns	
0010	**INTERNAL CODE** Internal (alpha-numerical) code used by the institution to identify the securitisation. The internal code shall be associated to the identifier of the securitisation transaction.

Not in effect

This document is not effective today but will become effective in the future.

0020	**IDENTIFIER OF THE SECURITISATION (Code/Name)** Code used for the legal registration of the securitisation position, or transaction in case of several positions that can be reported in the same row, or, if not available, the name by which the securitisation position or transaction is known in the market, or within the institution in the case of an internal or private securitisation. Where the International Securities Identification Number -ISIN- is available (i.e. for public transactions), the characters that are common to all tranches of the securitisation shall be reported in this column.
0310-0400	**SECURITISATION POSITIONS: ORIGINAL EXPOSURE PRECONVERSION FACTORS** This block of columns gathers information on the securitisation positions bro ken down by on/off balance sheet positions and the tranches (senior/mezzanine/ first loss) at reporting date.
0310-0330	**ON-BALANCE SHEET ITEMS** The same criteria of classification among tranches used for columns 0230, 0240 and 0250 shall be applied here.
0340-0361	**OFF-BALANCE SHEET ITEMS AND DERIVATIVES** The same criteria of classification among tranches used for columns 0260 to 0280 shall be applied here.
0351 and 0361	**RW CORRESPONDING TO PROTECTION PROVIDER / INSTRUMENT** % RW of the eligible guarantor or % RW of the corresponding instrument that provides credit protection in accordance with Article 249 CRR.
0370-0400	**MEMORANDUM ITEMS: OFF-BALANCE SHEET ITEMS AND DE-RIVATIVES PRE-CONVERSION FACTORS** This block of columns gathers additional information on the total off-balance sheet items and derivatives (which are already reported under a different breakdown in columns 0340-0361).

Not in effect

This document is not effective today but will become effective in the future.

0370	**DIRECT CREDIT SUBSTITUTES (DCS)** This column applies to those securitisation positions held by the originator and guaranteed with direct credit substitutes (DCS). In accordance with Annex I to CRR, the following full risk off-balance sheet items shall be regarded as DCS: *- Guarantees having the character of credit substitutes.* *- Irrevocable standby letters of credit having the character of credit substitutes.*
0380	**IRS / CRS** IRS stands for Interest Rate Swaps, whereas CRS stands for Currency Rate Swaps. Those derivatives are listed in Annex II to the CRR.
0390	**LIQUIDITY FACILITIES** Liquidity facilities (LF) as defined in Article 242(3) CRR.
0400	**OTHER** Remaining off-balance sheet items.
0411	**EXPOSURE VALUE** This information is closely related to column 0180 in the CR SEC template.
0420	**(-) EXPOSURE VALUE DEDUCTED FROM OWN FUNDS** This information is closely related to column 0190 in the CR SEC template. A negative figure shall be reported in this column.
0430	**TOTAL RISK WEIGHTED EXPOSURE AMOUNT BEFORE CAP** This column gathers information on the risk weighted exposure amount before cap applicable to the securitisation positions (i.e. for securitisation schemes with significant risk transfer). For securitisation schemes without significant risk transfer (i.e. risk weighted exposure amount determined on the basis of securitised exposures), no data shall be reported in this column. In the case of securitisations of liabilities, this column shall not be reported. In the case of securitisations in the trading book, the RWEA concerning the specific risk shall be reported. See column 0570 of MKR SA SEC, or columns 0410 and 0420 (the relevant for the own funds requirement) of MKR SA CTP, respectively.

Not in effect

This document is not effective today but will become effective in the future.

0431	**(-) REDUCTION DUE TO RISK WEIGHT CAP** Article 267 CRR
0432	**(-) REDUCTION DUE TO OVERALL CAP** Article 268 CRR
0440	**TOTAL RISK WEIGHTED EXPOSURE AMOUNT AFTER CAP** This column gathers information on the risk weighted exposure amount after caps applicable to the securitisation positions (i.e. for securitisation schemes with significant risk transfer). For securitisation schemes without significant risk transfer (i.e. own funds requirements determined on the basis of securitised exposures) no data shall be reported in this column. In the case of securitisations of liabilities, this column shall not be reported. In the case of securitisations in the trading book, the RWEA concerning the specific risk shall be reported. See column 0600 of MKR SA SEC, or column 0450 of MKR SA CTP, respectively.
0447-0448	**MEMORANDUM ITEMS**
0447	**RISK WEIGHTED EXPOSURE AMOUNT UNDER SEC-ERBA**
	Articles 263 and 264 CRR. This column shall only be reported for rated transactions before cap and it shall not be reported for transactions under SECERBA.
0448	**RISK WEIGHTED EXPOSURE AMOUNT UNDER SEC-SA** Articles 261 and 262 CRR. This column shall be reported before cap and it shall not be reported for transactions under SEC-SA.
0450-0470	**SECURITISATION POSITIONS - TRADING BOOK**
0450	**CTP OR NON-CTP?** Institutions shall report the following abbreviations: C - Correlation Trading Portfolio (CTP); N - Non-CTP
0460-0470	**NET POSITIONS - LONG/SHORT** See columns 0050 / 0060 of MKR SA SEC or MKR SA CTP, respectively.

Not in effect

This document is not effective today but will become effective in the future.

3.9.1. Scope of the counterparty credit risk templates

119. The counterparty credit risk templates cover information on exposures subject to counterparty credit risk in application of Chapters 4 and 6 of Title II of Part Three CRR.

120. The templates exclude the own funds requirements for CVA risk (point (d) of Article 92(3) and Title VI of Part Three CRR), which are reported in the CVA risk template.

121. Counterparty credit risk exposures to central counterparties (Chapter 4 and Section 9 of Chapter 6 of Title II of Part Three CRR) should be included in the CCR figures, unless otherwise stated. However, default fund contributions calculated in accordance with Articles 307 to 310 CRR shall not be reported in the counterparty credit risk templates, with the exception of template C 34.10, in particular the corresponding rows. Generally, the risk weighted exposure amounts of default fund contributions are directly reported in template C 02.00 row 0460.

3.9.2. C 34.01 - Size of the derivative business

3.9.2.1. General remarks

122. In accordance with Article 273a CRR an institution may calculate the exposure value of its derivative positions in accordance with the method set out in
Section 4 or 5 of Chapter 6 of Title II of Part Three CRR, provided that the size of its on- and off-balance-sheet derivative business is equal to or less than predefined thresholds, respectively. The corresponding assessment is to be carried out on a monthly basis using the data as of the last day of the month. This template provides the information on the compliance with those thresholds and, more generally, important information on the size of the derivative business.

123. Month 1, Month 2 and Month 3 refer to the first, second and last month, respectively, of the quarter that is being reported. Information shall be reported only for month-ends after the 28 June 2021.

Not in effect

3.9.2.2. Instructions concerning specific positions

Columns	
0010,0040, 0070	**LONG DERIVATIVE POSITIONS** **Article 273a(3) CRR** The sum of the absolute market values of long derivative positions on the last date of the month shall be reported.

This document is not effective today but will become effective in the future.

0020,0050, 0080	**SHORT DERIVATIVE POSITIONS** **Article 273a(3) CRR** The sum of the absolute market values of short derivative positions on the last date of the month shall be reported.
0030,0060, 0090	**TOTAL** Point (b) of Article 273a(3) CRR The sum of the absolute value of long derivative positions and the absolute value of short derivative positions.

Rows	
0010	**Size of the derivative business** Article 273a(3) CRR All on- and off-balance sheet derivatives shall be included, except credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures.
0020	**On- and off-balance sheet derivatives** Point (a) and (b) Article 273a(3) CRR The total market value of the on- and off-balance sheet derivative positions as of the last day of the month shall be reported. Where the market value of a position is not available on that date, institutions shall take a fair value for the position on that date; where the market value and fair value of a position are not available on that date, institutions shall take the most recent of the market value or fair value for that position.
0030	**(-) Credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures** Point (c) of Article 273a(3) CRR The total market value of the credit derivatives that are recognised as internal hedges against non-trading book credit risk exposures.
0040	**Total assets** The total assets in accordance with the applicable accounting standards. For consolidated reporting the institution shall report the total assets following the prudential scope of consolidation in accordance with Section 2 of Chapter 2 of Title II of Part One CRR.

Not in effect

This document is not effective today but will become effective in the future.

0050	**Percentage of total assets** Ratio to be calculated taking the size of the derivative business (row 0010) divided by total assets (row 0040).
DEROGATION IN ACCORDANCE WITH ARTICLE 273a (4) CRR	
0060	**Are the conditions of article 273a (4) CRR met, including the approval from the competent authority?** Article 273a(4) CRR Institutions that exceed the thresholds to use a simplified approach for counterparty credit risk but which are still using one of them on the basis of Article 273a(4) CRR, shall indicate (with Yes/No) whether they meet all the conditions of that article. This item shall be reported only by those institutions applying the derogation in accordance with Article 273a(4) CRR.
0070	**Method for calculating exposure values at consolidated level** Article 273a(4) CRR The method for calculating the exposure values of derivative positions on consolidated basis which is also used on solo entity level in accordance with Article 273a(4) CRR: - OEM: Original Exposure Method - Simplified SA-CCR: Simplified standardised approach for counterparty credit risk This item shall be reported only by those institutions applying the derogation in accordance with Article 273a(4) CRR.

3.9.3. C 34.02 - CCR exposures by approach

3.9.3.1. General remarks

124. Institutions shall report the template separately for all CCR exposures and for all CCR exposures excluding exposures to central counterparties (CCPs) as defined for the purpose of template C 34.10.

3.9.3.2. Instructions concerning specific positions

Columns	
0010	**NUMBER OF COUNTERPARTIES** Number of individual counterparties towards which the institution has CCR exposures.

Not in effect

This document is not effective today but will become effective in the future.

0020	**NUMBER OF TRANSACTIONS** Number of transactions subject to counterparty credit risk at the reporting date. Note that for CCP business numbers should not comprise in or outflows but the overall positions in the CCR portfolio at the reporting date. Furthermore, a derivative instrument or SFT that is split into two or more legs (at least) for the sake of modelling shall still be considered as one single transaction.
0030	**NOTIONAL AMOUNTS** Sum of the notional amounts for derivatives and for SFTs before any netting and without any adjustments in accordance with Article 279b CRR.
0040	**CURRENT MARKET VALUE (CMV), POSITIVE** Article 272(12) CRR Sum of the current market values (CMV) of all the netting sets with positive CMV as defined in Article 272(12) CRR.
0050	**CURRENT MARKET VALUE (CMV), NEGATIVE** Article 272(12) CRR Sum of the absolute current market values (CMV) of all the netting sets with negative CMV as defined in Article 272(12) CRR.
0060	**VARIATION MARGIN (VM), RECEIVED** Article 275(2), 275(3) and 276 CRR Sum of the variation margin amounts (VM) of all the margin agreements for which the VM is received, computed in accordance with Article 276 CRR.
0070	**VARIATION MARGIN (VM), POSTED** Article 275(2), 275(3) and 276 CRR Sum of the variation margin amounts (VM) of all the margin agreements for which the VM is posted, computed in accordance with Article 276 CRR.
0080	**NET INDEPENDENT COLLATERAL AMOUNT (NICA), RECEIVED** Article 272(12a), 275(3) and 276 CRR Sum of the net independent collateral amounts (NICA) of all the margin agreements for which the NICA is received, computed in accordance with Article 276 CRR.
0090	**NET INDEPENDENT COLLATERAL AMOUNT (NICA), POSTED** Article 272(12a), 275(3) and 276 CRR Sum of the net independent collateral amounts (NICA) of all the margin agreements for which the NICA is posted, computed in accordance with Article 276 CRR.

Not in effect

This document is not effective today but will become effective in the future.

0100	**REPLACEMENT COST (RC)** Articles 275, 281 and 282 CRR The replacement cost (RC) per netting set shall be calculated in accordance with: - Article 282(3) CRR for the Original Exposure Method, - Article 281 CRR for the Simplified SA-CCR, - Article 275 CRR for the SA-CCR. The institution shall report the sum of the replacement costs of the netting sets in the respective row.
0110	**POTENTIAL FUTURE EXPOSURE (PFE)** Articles 278, 281 and 282 CRR The potential future exposure (PFE) per netting set shall be calculated in accordance with: - Article 282(4) CRR for the Original Exposure Method, - Article 281 CRR for the Simplified SA-CCR, - Article 278 CRR for the SA-CCR. The institution shall report the sum of all potential future exposures of the netting sets in the respective row.
0120	**CURRENT EXPOSURE** Article 272(17) CRR The current exposure per netting set shall be the value as defined under Article 272(17) CRR. The institution shall report the sum of all current exposures of the netting sets in the respective row.
0130	**EFFECTIVE EXPECTED POSITIVE EXPOSURE (EEPE)** Articles 272(22) and 284(3) and 284(6) CRR The EEPE per netting set is defined in Article 272(22) CRR and shall be calculated in accordance with Article 284(6) CRR. The institution shall report the sum of all EEPEs applied for the determination of own funds requirements in accordance with Article 284(3) CRR, i.e. either the EEPE calculated using current market data, or the EEPE calculated using a stress calibration, whichever leads to a higher own funds requirement.

Not in effect

This document is not effective today but will become effective in the future.

0140	**ALPHA USED FOR COMPUTING REGULATORY EXPOSURE VALUE** Article 274(2), 281(1) and 282(2), of the CCR Part of the PRA Rulebook, and article 284(4) and (9) of Regulation (EU) No 575/2013. The value of α is fixed as 1.4 in the rows for OEM in accordance with Articles 282(2) of the CCR Part of the PRA Rulebook. The value of α is fixed as 1.4 in the rows for all counterparties (except for non-financial counterparties and pension scheme arrangements) in the rows for Simplified SA-CCR (sSA-CCR) and SA-CCR in accordance with Articles 281(1) and 274(2), respectively, of the CCR Part of the PRA Rulebook. For transactions with non-financial counterparties and pension scheme arrangements under the sSA-CCR and SA-CCR approaches, the value of α is fixed as 1 in accordance with Articles 281(1) and 274(2), respectively, of the CCR Part of the PRA Rulebook. For IMM purposes, the value of α can either be the default of 1.4 or different when competent authorities require a higher α in accordance with Article 284(4) of Regulation (EU) No 575/2013 or permit institutions to use their own estimates in accordance with Article 284(9) of that Regulation.
0150	**EXPOSURE VALUE PRE-CRM** The exposure value pre-CRM for CCR netting sets shall be calculated in accordance with the methods laid down in Chapters 4 and 6 of Title II of Part Three CRR taking into account the effect of netting, but disregarding any other credit risk mitigation techniques (e.g. margin collateral). In the case of SFTs the security leg shall not be considered in the determination of the exposure value pre-CRM when collateral is received and therefore shall not decrease the exposure value. On the contrary, the SFTs security leg shall be considered in the determination of the exposure value pre-CRM in the regular way when collateral is posted. Furthermore, collateralised business shall be handled as uncollateralised, i.e. no margining effects apply. The exposure value pre-CRM for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 CRR. The exposure value pre-CRM shall not consider the deduction of the incurred CVA loss in accordance with Article 273(6) CRR. The institution shall report the sum of all exposure values pre-CRM in the respective row.

Not in effect

This document is not effective today but will become effective in the future.

0160	**EXPOSURE VALUE POST-CRM** The exposure value post-CRM for CCR netting sets shall be calculated in accordance with the methods laid down in Chapters 4 and 6 of Title II of Part Three CRR, having applied CRM techniques as applicable in accordance with Chapters 4 and 6 of Title II of Part Three CRR. The exposure value post-CRM for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 CRR. The exposure value post-CRM shall not consider the deduction of the incurred CVA loss in accordance with Article 273(6) CRR. The institution shall report the sum of all exposure values post-CRM in the respective row.
0170	**EXPOSURE VALUE** Exposure value for CCR netting sets calculated in accordance with the methods laid down in Chapters 4 and 6 of Title II of Part Three CRR, which is the amount relevant for the calculation of risk weighted exposure amounts, i.e. having applied CRM techniques as applicable in accordance with Chapters 4 and 6 of Title II of Part Three CRR and considering the deduction of the incurred CVA loss in accordance with Article 273(6) CRR. The exposure value for transactions where specific wrong way risk has been identified must be determined in accordance with Article 291 CRR. For cases in which more than one CCR approach is used for a single counterparty, the incurred CVA loss, which is deducted at counterparty level, shall be assigned to the exposure value of the different netting sets in each CCR approach reflecting the proportion of the exposure value post-CRM of the respective netting sets to the total exposure value post-CRM of the counterparty. The institution shall report the sum of all exposure values in the respective row.
0180	**Positions treated with the CR Standardised Approach** Exposure value for CCR of positions that are treated with the standardised approach for credit risk in accordance with Chapter 2 of Title II of Part Three CRR.
0190	**Positions treated with the CR IRB Approach** Exposure value for CCR of positions that are treated with the IRB approach for credit risk in accordance with Chapter 3 of Title II of Part Three CRR.
0200	**RISK WEIGHTED EXPOSURE AMOUNTS** Risk weighted exposure amounts for CCR as defined in Article 92(3) and (4) CRR, calculated in accordance with the methods laid down in Chapters 2 and 3 of Title II of Part Three.

Not in effect

This document is not effective today but will become effective in the future.

0210	**Positions treated with the CR Standardised Approach** Risk weighted exposure amounts for CCR exposures that are treated with the standardised approach for credit risk in accordance with Chapter 2 of Title II of Part Three CRR. The amount corresponds to the amount that shall be included in column 0220 of template C 07.00 for CCR positions.
0220	**Positions treated with the CR IRB Approach** Risk weighted exposure amounts for CCR exposures that are treated with the IRB approach for credit risk in accordance with Chapter 3 of Title II of Part Three CRR. The amount corresponds to the amount that shall be included in column 0260 of template C 08.01 for CCR positions.

Row	
0010	**ORIGINAL EXPOSURE METHOD (FOR DERIVATIVES)** Derivatives and long settlement transactions for which the institution calculates the exposure value in accordance with Section 5 of Chapter 6 of Title II of Part Three CRR. This simplified method for calculating the exposure value can only be used by institutions meeting the conditions laid down in Article 273a(2) or 273a(4) CRR.
0020	**SIMPLIFIED STANDARDISED APPROACH FOR CCR (SIMPLIFIED SA-CCR FOR DERIVATIVES)** Derivatives and long settlement transactions for which the institution calculates the exposure value in accordance with Section 4 Chapter 6 of Title II of Part Three CRR. This simplified standardised approach for calculating the exposure value can only be used by institutions meeting the conditions laid down in Article 273a(1) or 273a(4) CRR.
0030	**STANDARDISED APPROACH FOR CCR (SA-CCR FOR DERIVATIVES)** Derivatives and long settlement transactions for which the institution calculates the exposure value in accordance with Section 3 Chapter 6 of Title II of Part Three CRR.
0040	**IMM (FOR DERIVATIVES AND SFTS)** Derivatives, long settlement transactions and SFTs for which the institution has been permitted to calculate the exposure value using the Internal Model Method (IMM) in accordance with Section 6 of Chapter 6 of Title II of Part Three CRR.

Not in effect

This document is not effective today but will become effective in the future.

0050	**Securities financing transactions netting sets** Netting sets containing only SFTs as defined in Article 4(139) CRR, for which the institution has been permitted to determine the exposure value using the IMM. SFTs that are included in a contractual cross product netting set and therefore reported in row 0070, shall not be reported in this row.
0060	**Derivatives and long settlement transactions netting sets** Netting sets containing only derivative instruments listed in Annex II CRR and long settlement transactions as defined in Article 272(2) CRR, for which the institution has been permitted to determine the exposure value using the IMM. Derivatives and Long Settlement Transactions that are included in a contractual Cross Product Netting set and therefore reported in row 0070, shall not be reported in this row.
0070	**From contractual cross-product netting sets** Article 272(11) and (25) CRR Netting sets containing transactions of different product categories (Article 272(11) CRR), i.e. derivatives and SFTs, for which a contractual cross product netting agreement as defined in Article 272 (25) CRR exists and for which the institution has been permitted to determine the exposure value using the IMM.
0080	**FINANCIAL COLLATERAL SIMPLE METHOD (FOR SFTS)** Article 222 CRR Repurchase transactions, securities or commodities lending or borrowing transactions, long settlement transactions and margin lending transactions for which the institution has chosen to determine the exposure value in accordance with Article 222 CRR as opposed to Chapter 6 of Title II of Part Three CRR in accordance with Article 271(2) of the same regulation.
0090	**FINANCIAL COLLATERAL COMPREHENSIVE METHOD (FOR SFTS)** Article 220 and 223 CRR Repurchase transactions, securities or commodities lending or borrowing transactions, long settlement transactions and margin lending transactions for which the institution has chosen to determine the exposure value in accordance with Article 223 CRR, as opposed to Chapter 6 of Title II of Part Three CRR in accordance with Article 271(2) of the same regulation.
0100	**VAR FOR SFTS** Article 221 CRR

Not in effect

This document is not effective today but will become effective in the future.

	Repurchase transactions, securities or commodities lending or borrowing transactions or margin lending transactions, or other capital market-driven transactions other than derivative transactions for which, in accordance with Article 221 CRR and subject to the permission of the competent authority, the exposure value is calculated using an internal model approach that takes into account correlation effects between security positions subject to the master netting agreement, as well as the liquidity of the instruments concerned.
0110	**TOTAL**
0120	**Of which: SWWR positions** Article 291 CRR CCR exposures for which specific wrong way risk (SWWR) has been identified in accordance with Article 291 CRR.
0130	**Margined business** Article 272(7) CRR CCR exposures that are margined, i.e. netting sets subject to a margin agreement in accordance with Article 272(7) CRR.
0140	**Unmargined business** CCR exposures not covered in 0130.

3.9.4. C 34.03 - CCR exposures treated with standardised approaches: SA-CCR and Simplified SA-CCR

3.9.4.1. General remarks

125. The template shall be used separately for reporting the CCR exposures calculated with the SA-CCR or the Simplified SA-CCR, as applicable.

3.9.4.2. Instructions concerning specific positions

Columns	
0010	**CURRENCY** For transactions mapped to the interest rate risk category, the currency of denomination of the transaction shall be reported. For transactions mapped to the foreign exchange risk category, the currency of denomination of one of the two legs of the transaction shall be reported. Institutions shall insert the currencies in the currency pair in alphabetical order, e.g. for US Dollar/Euro please fill this column with EUR and column 0020 with USD.

Not in effect

This document is not effective today but will become effective in the future.

	Currency ISO codes shall be used.
0020	**SECOND CURRENCY IN PAIR** For transactions mapped to the foreign exchange risk category, the currency of denomination of the other leg of the transaction (with respect to the one considered in column 0010) shall be reported. Institutions shall insert the currencies in the currency pair in alphabetical order, e.g. for US Dollar/Euro please fill this column with USD and column 0010 with EUR. Currency ISO codes shall be used.
0030	**NUMBER OF TRANSACTIONS** See instructions to column 0020 in template C 34.02.
0040	**NOTIONAL AMOUNTS** See instructions to column 0030 in template C 34.02.
0050	**CURRENT MARKET VALUE (CMV), POSITIVE** Sum of the current market values (CMV) of all hedging sets with positive CMV in the respective risk category. The CMV on hedging set level shall be determined by netting positive and negative market values of the transactions within one hedging set gross of any collateral held or posted.
0060	**CURRENT MARKET VALUE (CMV), NEGATIVE** Sum of the absolute current market values (CMV) of all hedging sets with negative CMV in the respective risk category. The CMV on hedging set level shall be determined by netting positive and negative market values of the transactions within one hedging set gross of any collateral held or posted.
0070	**ADD-ON** Article 280a to 280f and 281 (2) CRR The institution shall report the sum of all the add-ons in the respective hedging set/risk category. The add-on per risk category that is used to determine the potential future exposure of a netting set in accordance with Article 278(1) or point (f) of Article 281(2) CRR shall be calculated in accordance with Articles 280a to 280f CRR. For the Simplified SA-CCR the provisions set out in Article 281(2) CRR apply.

Not in effect

This document is not effective today but will become effective in the future.

Rows	
0050,0120, 0190, 0230, 0270, 0340	**RISK CATEGORIES** Article 277 and 277a CRR Transactions shall be classified according to the risk category they belong to in accordance with Article 277(1) to (4) CRR. The assignment to hedging sets according to the risk category shall be performed in accordance with Article 277a CRR. For the Simplified SA-CCR the provisions set out in Article 281(2) CRR apply.
0020-0040	**Of which mapped to more than one risk category** Article 277(3) CRR Derivative transactions with more than one material risk driver mapped to two (0020), three (0030) or more than three (0040) risk categories on the basis of the most material of the risk drivers in each risk category, in accordance with Article 277(3) CRR and the EBA RTS referred to in Article 277(5) CRR.
0070-0110 and 0140-0180	**Largest currency and currency pair** This classification shall be done on the basis of the CMV of the institution's portfolio under the scope of the SA-CCR or the Simplified SA-CCR, as applicable, for transactions mapped to interest rate risk and foreign exchange risk category, respectively. For the purpose of the classification, the absolute value of the CMV of positions shall be summed.
0060,0130, 0200,0240, 0280	**Exclusive mapping** Article 277(1) and (2) CRR Derivative transactions mapped exclusively to one risk category in accordance with Article 277(1) and (2) CRR. Transactions that are mapped to different risk categories in accordance with Article 277(3) CRR shall be excluded.
0210, 0250	**Single-name transactions** Single-name transactions that are mapped to the credit risk and equity risk category, respectively.
0220, 0260	**Multi-names transactions** Multi-name transactions that are mapped to the credit risk and equity risk category, respectively.
0290-0330	**Commodity risk category hedging sets** Derivative transactions assigned to the commodity risk category hedging sets as listed in point (e) Article 277a(1) CRR.

Not in effect

This document is not effective today but will become effective in the future.

3.9.5. C 34.04 - CCR exposures treated with the Original Exposure Method (OEM)

3.9.5.1. Instructions concerning specific positions

Columns	
0010 - 0020	Instructions for the columns 0010 and 0020 shall be those provided for template C 34.02.
0030	**CURRENT MARKET VALUE (CMV), POSITIVE** Sum of the current market values (CMV) of all transactions with positive CMV in the respective risk category.
0040	**CURRENT MARKET VALUE (CMV), NEGATIVE** Sum of the absolute current market values (CMV) of all transactions with negative CMV in the respective risk category.
0050	**POTENTIAL FUTURE EXPOSURE (PFE)** The institution shall report the sum of PFEs for all the transactions belonging to the same risk category.
Rows	
0020 - 0070	**RISK CATEGORIES** Derivative transactions mapped to the risk categories as listed in point (b) of Article 282(4) CRR

3.9.6. C 34.05 – CCR exposures treated with the Internal Model Method (IMM)

3.9.6.1. Instructions concerning specific positions

Columns	
00010 - 0080	**MARGINED** See instructions to row 0130 in template C 34.02.
0090 - 0160	**UNMARGINED** See instructions to row 0140 in template C 34.02.
0010,0090	**NUMBER OF TRANSACTIONS** See instructions to column 0020 in template C 34.02.

Not in effect

This document is not effective today but will become effective in the future.

0020,0100	**NOTIONAL AMOUNTS** See instructions to column 0030 in template C 34.02.
0030,0110	**CURRENT MARKET VALUE (CMV), POSITIVE** Sum of the current market values (CMV) of all transactions with positive CMV belonging to the same asset class.
0040,0120	**CURRENT MARKET VALUE (CMV), NEGATIVE** Sum of the absolute current market values (CMV) of all transactions with negative CMV belonging to the same asset class.
0050,0130	**CURRENT EXPOSURE** See instructions to column 0120 in template C 34.02.
0060,0140	**EFFECTIVE EXPECTED POSITIVE EXPOSURE (EEPE)** See instructions to column 0130 in template C 34.02.
0070,0150	**STRESS EEPE** Article 284(6) and Article 292(2) CRR The Stress EEPE is calculated in analogy to the EEPE (Article 284(6) CRR), but using a stress calibration in accordance with Article 292(2) CRR.
0080, 0160,0170	**EXPOSURE VALUE** See instructions to column 0170 in template C 34.02.

Row	Explanation
0010	**TOTAL** Article 283 CRR The institution shall report the relevant information regarding derivatives, long settlement transactions and SFTs for which it has been permitted to determine the exposure value calculated using the Internal Model Method (IMM) in accordance with Article 283 CRR.
0020	**Of which: SWWR positions** See instructions to row 0120 in C 34.02.
0030	**Netting sets treated with the CR Standardised Approach** See instructions to column 0180 in C 34.02.
0040	**Netting sets treated with the CR IRB Approach** See instructions to column 0190 in C 34.02.

Not in effect

This document is not effective today but will become effective in the future.

0050 - 0110	**OTC DERIVATIVES** The institution shall report the relevant information regarding netting sets containing only OTC derivatives or long settlement transactions for which it has been permitted to determine the exposure value using the IMM broken down by the different asset classes with respect to the underlying (interest rate, foreign exchange, credit, equity, commodity or other).
0120 - 0180	**EXCHANGE TRADED DERIVATIVES** The institution shall report the relevant information regarding netting sets containing only exchange traded derivatives or long settlement transactions for which it has been permitted to determine the exposure value using the IMM broken down by the different asset classes with respect to the underlying (interest rate, foreign exchange, credit, equity, commodity or other).
0190 - 0220	**SECURITIES FINANCING TRANSACTIONS** The institution shall report the relevant information regarding netting sets containing only SFTs for which it has been permitted to determine the exposure value using the IMM broken down by the type of underlying in the SFT security leg (bond, equity or other).
0230	**CONTRACTUAL CROSS-PRODUCT NETTING SETS** See instructions to row 0070 in C 34.02.

3.9.7. C 34.06 – Top twenty counterparties

3.9.7.1. General remarks

126. Institutions shall report information on the top 20 counterparties with whom they have the highest CCR exposures. The ranking shall be done using the CCR exposure values, as reported in column 0120 of this template, of all netting sets with the respective counterparties. Intra-group exposures or other exposures that give raise to counterparty credit risk but for which the institutions assign a risk weight of zero for the own funds requirements calculation, in accordance with Article 113(6) and 113(7) CRR, shall still be considered when determining the list of top 20 counterparties.

127. Institutions applying the standardised approach (SA-CCR) or the Internal Model Method (IMM) for the calculation of CCR exposures following Sections 3 and 6 of Chapter 6 of Title II of Part Three CRR shall report this template on a quarterly basis. Institutions applying the simplified standardised approach or the original exposure method (OEM) for the calculation of CCR exposures following Sections 4 and 5 of Chapter 6 of Title II of Part Three CRR shall report this template on a semi-annual basis. Instructions concerning specific positions.

3.9.7.2. Instructions concerning specific positions

Not in effect

This document is not effective today but will become effective in the future.

Columns	
0011	**NAME** Name of the counterparty
0020	**CODE** The code as part of a row identifier must be unique for each reported entity. For institutions and insurance undertakings the code shall be the LEI code. For other entities the code shall be the LEI code, or if not available, a non-LEI code. The code shall be unique and used consistently across the templates and across time. The code shall always have a value.
0030	**TYPE OF CODE** The institution shall identify the type of code reported in column 0020 as a 'LEI code' or 'National code'. The type of code shall always be reported.
0035	**NATIONAL CODE** The institution may additionally report the national code when it reports LEI code as identifier in the 'Code' column 0020.
0040	**SECTOR OF THE COUNTERPARTY** One sector shall be chosen for every counterparty on the basis of the following FINREP economic sector classes (see Part 3 Annex V to this Implementing Regulation): (i) Central Banks; (ii) General Governments; (iii) Credit institutions; (iv) Investment firms as defined in point (2) of Article 4(1) CRR; (v) Other financial corporations (excluding investment firms); (vi) Non-financial corporations.
0050	**COUNTERPARTY TYPE** The institution shall indicate the counterparty type which can be: - QCCP: when the counterparty is a qualified CCP; - NON-QCCP: when the counterparty is a non-qualified CCP; - No CCP: when the counterparty is not a CCP.
0060	**RESIDENCY OF THE COUNTERPARTY** The ISO code 3166-1-alpha-2 of the country of incorporation of the counterparty shall be used (including pseudo-ISO codes for international organisations, available in the Eurostat's "Balance of Payments Vademecum", as amended).

Not in effect

This document is not effective today but will become effective in the future.

0070	**NUMBER OF TRANSACTIONS** See instructions to column 0020 in template C 34.02.
0080	**NOTIONAL AMOUNTS** See instructions to column 0030 in template C 34.02.
0090	**CURRENT MARKET VALUE (CMV), positive** See instructions to column 0040 in template C 34.02. The institution shall report the sum of netting sets with positive CMV if there are several netting sets for the same counterparty.
0100	**CURRENT MARKET VALUE (CMV), negative** See instructions to column 0040 in template C 34.02. The institution shall report the absolute sum of netting sets with negative CMV if there are several netting sets for the same counterparty.
0110	**EXPOSURE VALUE POST-CRM** See instructions to column 0160 in template C 34.02. The institution shall report the sum of netting set exposure values post-CRM if there are several netting sets for the same counterparty.
0120	**EXPOSURE VALUE** See instructions to column 0170 in template C 34.02.
0130	**RISK WEIGHTED EXPOSURE AMOUNTS** See instructions to column 0200 in template C 34.02.

3.9.8. OF 34.07 - IRB approach – CCR exposures by exposure class and PD scale

3.9.8.1. General remarks

128. This template shall be reported by institutions using either the FIRB or AIRB Approach to compute risk-weighted exposure amounts for all or part of their CCR exposures in accordance with Article 107 of the Credit Risk: General Provisions (CRR) Part, irrespective of the CCR approach used to determine exposure values in accordance with the Credit Risk Mitigation (CRR) Part and the Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR.

129. The template shall be reported separately for the total of all exposure classes as well as separately for each of the categories of exposures reported for template OF 08.01. This template excludes exposures cleared through a CCP.

130. In order to clarify whether the institution uses the FIRB or AIRB approach, the following information shall be provided for each reported exposure class:

"FIRB or slotting" = in case the FIRB approach or the slotting approach are used.

Not in effect

This document is not effective today but will become effective in the future.

"AIRB" = in case the AIRB approach with own estimates of LGD and credit conversion factors are used.

3.9.8.2. Instructions concerning specific positions

Columns	Instructions
0010	**Exposure value** Exposure value (see instructions to column 0170 in template C 34.02), broken down by the given PD scale.
0020	**Exposure weighted average PD (post-input floor) (%)** Average of individual obligor grade PDs weighted by their corresponding exposure value as defined for column 0010. This shall be reported after applying any relevant PD input floors as set out in Article 160(1) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part and exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0030	**Number of obligors** The number of legal entities or obligors allocated to each bucket of the fixed PD scale, which were separately rated, regardless of the number of different loans or exposures granted. Where different exposures to the same obligor are separately rated, they shall be counted separately. Such a situation may occur if separate exposures to the same obligor are assigned to different obligor grades in accordance with the second sentence of Article 172(1)(e) of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0040	**Exposure weighted average LGD (%)** Average of obligor grade LGDs weighted by their corresponding exposure value as defined for column 0010. The LGD reported shall correspond to the final LGD estimate used in the calculation of risk-weighted exposure amounts obtained after considering: • any CRM effects; • input floors in accordance with Article 161(5); • exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part; and • downturn conditions as specified in the Credit Risk: Internal Ratings Based Approach Part and the Credit Risk Mitigation (CRR) Part, where relevant.

Not in effect

This document is not effective today but will become effective in the future.

	In particular, for institutions applying the FIRB approach, the effects of applying the Foundation Collateral Method shall be taken into account. If the AIRB approach is applied, Articles 169A and 169B of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall be considered. For defaulted exposures under the AIRB approach, provisions laid down in Article 181(1)(h) of the Credit Risk: Internal Ratings Based Approach (CRR) Part shall be taken into account. The LGD reported shall correspond to the estimate of LGD in default.
0050	**Exposure weighted average maturity (years)** Average of obligor maturities in years weighted by their corresponding exposure value as defined for column 0010. The maturity shall be determined in accordance with Article 162 of the Credit Risk: Internal Ratings Based Approach (CRR) Part.
0060	**Risk-weighted exposure amounts** Risk-weighted exposure amounts, as defined in Article 92(3-4) of the Required Level of the Own Funds (CRR) Part, for positions whose risk weights are estimated on the basis of the requirements laid down in the Credit Risk: Internal Ratings Based Approach (CRR) Part and for which the exposure value for CCR business is calculated in accordance with the Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR.
0070	**Density of risk-weighted exposure amounts** Ratio of the total risk-weighted exposure amounts (reported in column 0060) to the exposure value (reported in column 0010).

Rows	Instructions
0010 – 0170	**PD scale (pre-input floor) (%)** CCR exposures (determined at counterparty level) shall be allocated to the appropriate bucket of the fixed PD scale based on the PD estimated for each obligor assigned to this exposure class (without considering any substitution due to the existence of a guarantee or a credit derivative or relevant PD input floors set out in Article 160(1) and 163(1) of the Credit Risk: Internal Ratings Based Approach (CRR) Part) and exposure-level risk weight floors in accordance with Article 160(4), as referred to in Article 161(3), and Article 163(4), as referred to in Article 164(5) of the Credit Risk: Internal Ratings Based Approach (CRR) Part. Institutions shall map exposure by exposure to the PD scale provided in the template. All

Not in effect

This document is not effective today but will become effective in the future.

	defaulted exposures shall be included in the bucket representing PD of 100%.

3.9.9. C 34.08 - Composition of collateral for CCR exposures

3.9.9.1. General remarks

131. This template shall be filled with fair values of collateral (posted or received) used in CCR exposures related to derivative transactions, long settlement transaction or to SFTs, whether or not the transactions are cleared through a CCP and whether or not collateral is posted to a CCP.

3.9.9.2. Instructions concerning specific positions

Columns	
0010 - 0080	**Collateral used in derivative transactions** Institutions shall report the collateral (including the initial margin and variation margin collateral) that is used in CCR exposures related to any derivative instrument listed in Annex II CRR or a long settlement transaction as defined in point (2) of Article 272 of the same regulation not qualifying as an SFT.
0090 - 0180	**Collateral used in SFTs** Institutions shall report the collateral (including the initial margin and variation margin collateral as well as the collateral appearing as security in the SFT) that is used in CCR exposures related to any SFT or a long settlement transaction not qualifying as a derivative.
0010, 0020, 0050, 0060, 0090, 0100, 0140, 0150	**Segregated** Article 300(1) CRR Institutions shall report the collateral that is held in a bankruptcy-remote manner as defined in Article 300(1) CRR, further broken down into collateral appearing in the form of initial or variation margin.
0030, 0040, 0070, 0080, 0110, 0120, 0130, 0160, 0170, 0180	**Unsegregated** Article 300(1) CRR Institutions shall report the collateral that is not held in a bankruptcy-remote manner as defined in Article 300(1) CRR, further broken down into initial margin, variation margin and the SFT security.
0010, 0030, 0050, 0070, 0090, 0110, 0140, 0160	**Initial margin** Point (140) of Article 4(1) CRR Institutions shall report the fair values of collateral received or posted as initial margin (defined in point (140) of Article 4(1) CRR).

Not in effect

This document is not effective today but will become effective in the future.

0020, 0040, 0060, 0080, 0100, 0120, 0150, 0170	**Variation margin** Institutions shall report the fair values of collateral received or posted as variation margin.
0130, 0180	**SFT security** Institutions shall report the fair values of collateral appearing as security in SFTs (e.g. the security leg of the SFT that has been received for column 0130, or posted for column 0180).

Rows	
0010 – 0080	**Collateral type** Breakdown by different collateral types

3.9.10. C 34.09 - Credit derivatives exposures

3.9.10.1. Instructions concerning specific positions

Columns	
0010-0040	**CREDIT DERIVATIVE PROTECTION** Credit derivative protection bought or sold
0010, 0020	**NOTIONAL AMOUNTS** Sum of the notional derivative amounts before any netting, broken down by product type
0030, 0040	**FAIR VALUES** Sum of fair values broken down by protection bough and protection sold

Rows	
0010 – 0050	**Product type** Breakdown of credit derivatives product types
0060	**Total** Sum of all product types

Not in effect

This document is not effective today but will become effective in the future.

0070, 0080	**Fair values** Fair values broken down by product type as well as assets (positive fair values) and liabilities (negative fair values)

3.9.11. C 34.10 - Exposures to CCPs

3.9.11.1. General remarks

132. Institutions shall report the information on exposures to CCPs, i.e. to contracts and transactions listed in Article 301(1) CRR for as long as they are outstanding with a CCP and exposures from CCP-related transactions, in accordance with Article 300(2) CRR, for which the own funds requirements are calculated in accordance with Section 9 of Chapter 6 of Title II of Part Three CRR.

Not in effect

3.9.11.2. Instructions concerning specific positions

Columns	
0010	**EXPOSURE VALUE** Exposure value for transactions in the scope of Section 9 of Chapter 6 of Title II of Part Three CRR calculated in accordance with the relevant methods laid down in that Chapter and in particular in its section 9 The exposure value reported shall be the amount relevant for the own funds requirements calculation in accordance with Section 9 of Chapter 6 of Title II of Part Three CRR, considering the requirements in Article 497 of that Regulation during the transitional period provided for in that article. An exposure can be a trade exposure, as defined in point (91) of Article 4(1) CRR.
0020	**RISK WEIGHTED EXPOSURE AMOUNTS** Risk weighted exposure amounts determined in accordance with Section 9 of Chapter 6 of Title II of Part Three CRR, considering the requirements in Article 497 of that Regulation during the transitional period provided for by that Article

Rows	
0010-0100	**Qualifying CCP (QCCP)** A qualifying central counterparty or “QCCP” as defined in point (88) of Article 4(1) CRR

This document is not effective today but will become effective in the future.

0070, 0080 0170, 0180	**Initial margin** See instructions for template C 34.08. For the purposes of this template, initial margin shall not include contributions to a CCP for mutualised loss-sharing arrangements (i.e. in cases where a CCP uses initial margin to mutualise losses among the clearing members, it shall be treated as a default fund exposure).
0090, 0190	**Prefunded default fund contributions** Articles 308 and 309 CRR; a default fund as defined in point (89) of Article 4(1) CRR; the contribution to the default fund of a CCP that is paid in by the institution
0100, 0200	**Unfunded default fund contributions** Articles 309 and 310 CRR; a default fund as defined in point (89) of Article 4(1) CRR Institutions shall report contributions that an institution acting as a clearing member has contractually committed to provide to a CCP after the CCP has depleted its default fund to cover the losses it incurred following the default of one or more of its clearing members.
0070, 0170	**Segregated** See instructions for template C 34.08.
0080,0180	**Unsegregated** See instructions for template C 34.08.

3.9.12. C 34.11 - Risk weighted exposure amounts (RWEA) flow statements of CCR exposures under the IMM

3.9.12.1. General remarks

133. Institutions using the IMM to compute risk weighted exposure amounts for all or part of their CCR exposures in accordance with Chapter 6 of Title II of Part Three CRR, irrespective of the credit risk approach used to determine the corresponding risk weights shall report this template with the flow statement explaining changes in risk weighted exposure amounts of derivatives and SFTs in the IMM scope differentiated by key drivers and based on reasonable estimations.

134. Institutions that shall report this template with quarterly frequency shall fill in only column 0010. Institutions that shall report this template with annually frequency shall fill in only column 0020.

135. This template excludes risk weighted exposure amounts for exposures to a central counterparty (Section 9 of Chapter 6 of Title II of Part Three CRR).

Not in effect

This document is not effective today but will become effective in the future.

3.9.12.2. Instructions concerning specific positions

Columns	
0010, 0020	**RISK WEIGHTED EXPOSURE AMOUNTS** Risk weighted exposure amounts, as defined in Article 92(3) and (4) CRR, for positions whose risk weights are estimated on the basis of the requirements laid down in Chapters 2 and 3 of Title II of Part Three CRR and for which the institution has been permitted to calculate the exposure value using the IMM in accordance with Section 6 of Chapter 6 of Title II of Part Three CRR

Rows	
0010	**Risk weighted exposure amounts as at the end of the previous reporting period** Risk weighted exposure amounts for CCR exposures under the IMM as at the end of the previous reporting period
0020	**Asset size** Risk weighted exposure amount changes (positive or negative) due to changes in book size and composition resulting from the usual business activity (including the origination of new businesses and maturing exposures) but excluding changes in book size due to acquisitions and disposal of entities
0030	**Credit quality of counterparties** Risk weighted exposure amount changes (positive or negative) due to changes in the assessed quality of the institution's counterparties as measured under the credit risk framework, whatever approach the institution uses. This row also includes potential Risk weighted exposure amount changes due to IRB models when the institution uses an IRB approach
0040	**Model updates (IMM only)** Risk weighted exposure amount changes (positive or negative) due to model implementation, changes in model scope, or any changes intended to address model weaknesses This row addresses only changes in the IMM model.
0050	**Methodology and policy (IMM only)** Risk weighted exposure amount changes (positive or negative) due to methodological changes in calculations driven by regulatory policy changes, such as new regulations (only in the IMM model)

Not in effect

This document is not effective today but will become effective in the future.

0060	**Acquisitions and disposals** Risk weighted exposure amount changes (positive or negative) due to changes in book sizes due to acquisitions and disposal of entities
0070	**Foreign exchange movements** Risk weighted exposure amount changes (positive or negative) due to changes arising from foreign currency translation movements
0080	**Other** This category shall be used to capture Risk weighted exposure amount changes (positive or negative) that cannot be attributed to the above categories.
0090	**Risk weighted exposure amounts as at the end of the current reporting period** Risk weighted exposure amounts for CCR exposures under the IMM as at the end of the current reporting period

4. Operational Risk Template

4.1 OF 16.00 Operational Risk (OPR)

Institutions are requested to report information on Pillar 1 capital charges for operational risk in accordance with the Operational Risk (CRR) Part of the PRA Rulebook.

Part 1 - Cover Sheet

This table should be submitted by all firms on a quarterly basis.

Table reference	Column	Description
Business Indicator and subcomponents	Dates of all previous PRA approvals – excluded divested activities from BI	To provide all previous dates for when the PRA have approved to exclude divested activities from the calculation of BI
Business Indicator and subcomponents	BI greater than £880 million (Y/N)	To confirm whether the firms' BI is greater than £880 million

Part 2 – Minimum Required Capital

This table should be submitted by all firms on a quarterly basis. Instructions for the Minimum Required Capital template are contained in the tables below:

Column Table

Not in effect

This document is not effective today but will become effective in the future.

Columns	Heading	Description
0010	Internal Loss Multiplier (ILM) = 1	Firms should calculate each row assuming the ILM is set to 1.
0020	ILM (losses greater than £20,000)	Firms should calculate each row assuming a variable ILM and a minimum threshold for including a loss event in the calculation of average losses set at £20,000, ie the ILM as reported in row 0010 from Part 6 -ILM table. This row is only applicable for firms with BI greater than £880 million.
0030	ILM (losses greater than £90,000)	Firms should calculate each row assuming a variable ILM and a minimum threshold for including a loss event in the calculation of average losses set at £90,000, ie the ILM as reported in row 0020 from the Part 6 – ILM table. This row is only applicable for firms with BI greater than £880 million.

Row table

Rows	Heading	Description
0010	Minimum required operational risk capital (ORC)	The own fund requirement shall be calculated in accordance with the Operational Risk (CRR) Part of the PRA Rulebook. The amount shall be calculated by multiplying the Business Indicator Component (BIC- from row 0010 from the Business Indicator Component table) and the ILM.
0020	Operational risk risk-weighted assets (RWAs)	Article 92(4) of the 'Required Level of Own Funds (CRR) Part of the PRA Rulebook. Own funds requirements in row 0010 multiplied by 12.5.

Not in effect

Part 3 – Business Indicator Component

This table should be submitted by all firms on a quarterly basis. Instructions for the Business Indicator Component template are contained in the tables below:

Row and Column Table

Rows	Columns	Heading	Description
0010	0010	Business Indicator Component (BIC)	As defined in 5.7 of Operational Risk (CRR) Part of the PRA Rulebook, The BIC is calculated by multiplying the Business Indicator (BI) by the firm's

This document is not effective today but will become effective in the future.

			corresponding regulatory determined marginal coefficient (α_i). This should equal to the sum of columns 0020 to 0040 of row 0020.
0020	0020	Bucket 1 Amount	The first £880m of BI multiplied by the Bucket 1 marginal coefficient of 12%.
0020	0030	Bucket 2 Amount	Where applicable, the amount of BI greater than £880m and up to (and including) £26,000m multiplied by the Bucket 2 marginal coefficient of 15%.
0020	0040	Bucket 3 Amount	Where applicable, the amount of BI over £26,000m multiplied by the Bucket 3 marginal coefficient of 18%.

Part 4 – Business Indicator and subcomponents

This table should be submitted by all firms on a quarterly basis. Instructions for the Business Indicator and subcomponents template are contained in the tables below:

Column Table

Columns	Heading	Description
0010	T-2	T-2 denotes the previous two year-end of the financial year reporting period.
0020	T-1	T-1 denotes the previous year-end of the financial year reporting period.
0030	T	T denotes the end of the financial year reporting period.
0040	Average amount	All the terms are calculated as the average over three years (T, T–1 and T–2) as reported in column 0040 for each corresponding item.
0050	Component value	The absolute value is reported, for the corresponding items.

Row Table

Rows	Heading	Description
0010	Business Indicator (BI)	As defined in 5.2 of the Operational Risk (CRR) Part of the PRA Rulebook The BI is the sum of the three components: Interest, Lease and Dividend Component

Not in effect

This document is not effective today but will become effective in the future.

		(ILDC), Services Component (SC) and Financial Component (FC). This should equal to the sum of rows 0040, 0220 and 0350.
0020	Business Indicator gross of PRA-approved excluded divested activities	The BI reported in this row includes divested activities as reported in row 0030.
0030	Reduction in BI due to PRA-approved excluded divested activities	Divested activities where supervisory approval has been given to exclude from the calculation of the BI.
0040	Interest, Lease and Dividend Component (ILDC)	Min [Abs (Interest income – Interest expense); 2.25%* Interest earning assets] + Dividend income. The absolute value of interest income minus interest expense is reported in row 0050. Interest earning assets are reported in row 0120. Dividend income is reported in row 0210.
0050	Absolute value of interest income minus interest expense	Absolute value of interest income from row 0060 minus interest expense from row 0090.
0060	Interest income	Interest income from all financial assets and other interest income (includes interest income from financial and operating leases and profits from leased assets). This should be the sum of rows 0070 and 0080 for each period.
0070	Interest income	Interest income from all financial assets and other interest income, excluding profits from leased assets.
0080	Operating leases (income) other than investment property	Operating leases other than investment property shall include the returns obtained by the institution as lessor in their operating leasing activities other than those with assets classified as investment property.
0090	Interest expense	Interest expenses from all financial liabilities and other interest expenses (includes interest expense from financial

Not in effect

This document is not effective today but will become effective in the future.

		and operating leases, losses, depreciation and impairment of operating leased assets). This should be the sum of rows 0100 and 0110 for each period.
0100	Interest expense	Interest expenses from all financial liabilities and other interest expenses (excludes losses from leased assets and depreciation and impairments of operating leased assets).
0110	Operating leases (expense) other than investment property	Operating leases other than investment property' shall include the costs incurred by the institution as lessor in their operating leasing activities other than those with assets classified as investment property. The costs for the institution as lessee shall not be included.
0120	Interest earning assets	The interest-earning assets (balance sheet item) are the total gross outstanding loans, advances, interest-bearing securities (including government bonds) and lease assets measured at the end of each financial year. This should be the sum of rows 0130 to 0200 for each period.
0130	Cash, cash balances at central banks and other demand deposits	Cash, cash balances at central banks and other demand deposits.
0140	Financial assets held for trading	Financial assets held for trading shall include, where the clean price is used, the amounts related to those derivatives classified in the category 'held for trading' which are hedging instruments from an economic but not accounting point of view to present correct interest income from the financial instruments that are hedged. Where the clean price is used, financial assets held for trading shall also include time-apportioned fees and balancing payments in relation to credit derivatives measured at fair value and used to manage the credit risk of part or all of a financial instrument that is designated at fair value at that occasion.
0150	Non-trading financial assets	Gains and losses on non-trading financial assets mandatorily at fair value through

Not in effect

This document is not effective today but will become effective in the future.

	mandatorily at fair value through profit or loss	profit or loss shall be broken down by type of instrument; each item of the breakdown is the net realised and unrealised amount (gains minus losses) of the financial instrument.
0160	Financial assets designated at fair value through profit or loss	A financial asset is held as designated at fair value through profit or loss when it is not at fair value through other comprehensive income (FVOCI) or at amortised cost.
0170	Financial assets at fair value through other comprehensive income	Financial assets are classified and measured at fair value through other comprehensive income if they are held in a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.
0180	Financial assets at amortised cost	Amortised cost—a financial asset is measured at amortised cost if both of the following conditions are met: the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
0190	Derivatives — hedge accounting	'Derivatives - Hedge accounting' shall include derivatives with a positive balance for the reporting institution held for hedge accounting under IFRS. Under national GAAP based on BAD (BAD refers to COUNCIL DIRECTIVE of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (86/635/EEC)), banking book derivatives shall be classified as derivatives held for hedge accounting only if there are special accounting rules for banking book derivatives under the relevant national GAAP based on BAD and the derivatives reduce risk of another position in the banking book.
0200	Tangible and intangible assets - assets subject to operating lease	Property plant and equipment; Investment property; and other intangible assets.
0210	Dividend income	Dividend income from investments in stocks and funds not consolidated in the firm's s financial statements, including

Not in effect

This document is not effective today but will become effective in the future.

		dividend income from non-consolidated subsidiaries, associates and joint ventures.
0220	Services Component (SC)	Max (Fee and commission income; Fee and commission expense) + Max (Other operating income; Other operating expense).
0230	Fee and commission income	Income received from providing advice and services. Includes income received by the firm as an outsourcer of financial services.
0240	Fee and commission expense	Expenses paid for receiving advice and services. Includes outsourcing fees paid by the firm for the supply of financial services, but not outsourcing fees paid for the supply of non-financial services (eg logistical, IT, human resources).
0250	Other operating income	Income from ordinary banking operations not included in other BI items but of a similar nature (income from operating leases should be excluded). Other operating income shall be broken down according to the following items: fair value adjustments on tangible assets measured using the fair value model; rental income from investment property; income on operating leases other than investment property and the rest of operating income. This should equal to the sum of the following rows: 0260 – 0270 + 0280.
0260	Other operating income	Income from ordinary banking operations not included in other BI items but of a similar nature.
0270	Operating leases other than investment property	Operating leases other than investment property shall include the returns obtained by the institution as lessor in their operating leasing activities other than those with assets classified as investment property. The returns for the institution as lessee shall not be included in the calculation of the BI.
0280	Profits from non-current assets and disposal groups classified as held for sale not qualifying as	Profits from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations.

Not in effect

This document is not effective today but will become effective in the future.

	discontinued operations	
0290	Other operating expense	Expenses and losses from ordinary banking operations not included in other BI items but of a similar nature and from operational loss events (expenses from operating leases should be excluded). Other operating expenses shall be broken down according to the following items: fair value adjustments on tangible assets measured using the fair value model; direct operating expenses from investment property; expenses on operating leases other than investment property and the rest of operating expenses. This should equal to following rows: 0300 – 0310 + 0320 - 0330 + 0340.
0300	Other operating expense	Other operating expenses.
0310	Operating leases other than investment property	Operating leases other than investment property shall include the costs incurred by the institution as lessor in their operating leasing activities other than those with assets classified as investment property. The costs for the institution as lessee shall not be included in the calculation of the BI.
0320	Expenses related to establishing provisions/reserves for operational loss events: new additions including increases in existing provisions	Expenses related to establishing provisions/reserves for operational loss events: new additions including increases in existing provisions.
0330	Expenses related to establishing provisions/reserves for operational loss events: unused amounts reversed during the period	Expenses related to establishing provisions/reserves for operational loss events: unused amounts reversed during the period.
0340	Losses from non-current assets and disposal groups classified as held for sale not qualifying as	Losses from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations.

Not in effect

This document is not effective today but will become effective in the future.

	discontinued operations	
0350	Financial Component (FC)	Abs (Net P&L Trading Book) + Abs (Net P&L Banking Book). In the formula, all the terms are calculated as the average over three years.
0360	Net profit (loss) on trading book	This comprises (i) net profit/loss on trading assets and trading liabilities (derivatives, debt securities, equity securities, loans and advances, short positions, other assets and liabilities); (ii) net profit/loss from hedge accounting; and (iii) net profit/loss from exchange differences.
0370	Net profit (loss) on banking book	This comprises (i) net profit/loss on financial assets and liabilities measured at fair value through profit and loss; (ii) realised gains/losses on financial assets and liabilities not measured at fair value through profit and loss (loans and advances, assets available for sale, assets held to maturity, financial liabilities measured at amortised cost); (iii) net profit/loss from hedge accounting; and (iv) net profit/loss from exchange differences.
0380	Gains or (-) losses on derecognition of financial assets and liabilities **not** measured at fair value through profit or loss, net	Gains and losses on derecognition of financial assets and financial liabilities not measured at fair value through profit or loss. For each item, the net realised gain or loss stemming from the derecognised transaction shall be reported. The net amount represents the difference between realised gains and realised losses.
0390	Gains or (-) losses on nontrading financial assets mandatorily **at** fair value through profit or loss, net	Gains and losses on derecognition of financial assets and financial liabilities mandatorily at fair value through profit or loss. For each item, the net realised gain or loss stemming from the derecognised transaction shall be reported. The net amount represents the difference between realised gains and realised losses.
0400	Gains or (-) losses on financial assets and liabilities designated **at** fair value through profit or loss, net	Gains and losses on derecognition of financial assets and financial liabilities designated at fair value through profit or loss. For each item, the net realised gain or loss stemming from the derecognised transaction shall be reported. The net amount represents the difference between realised gains and realised losses.

Not in effect

This document is not effective today but will become effective in the future.

0410	Gains or (-) losses from hedge accounting, net	Gains or (-) losses from hedge accounting, net' shall include gains and losses on hedging instruments and on hedged items, including those on hedged items measured at fair value through other comprehensive income other than equity instruments, in a fair value hedge. It shall also include the ineffective part of the variation of the fair value of the hedging instruments in a cash flow hedge. 'Gains or (-) losses from hedge accounting, net' shall include also the gains and losses from hedges of net investment in foreign operations. This item shall also include gains on hedges of net positions.
0420	Exchange differences [gain or (-) loss], net	Exchange differences [gain or (-) loss], net.

Part 5 – Historical Losses

This table should be submitted by firms with a BI greater than £880 million on an annual basis based on the annual reporting reference date as set out in Article 2 of the Chapter 2 of the Reporting (CRR) Rulebook. Instructions for the Historical Losses template are contained in the tables below:

Column Table

Columns	Heading	Description
0010	T-9	T-9 denotes the previous nine year-end of the financial year reporting period.
0020	T-8	T-8 denotes the previous eight year-end of the financial year reporting period.
0030	T-7	T-7 denotes the previous seven year-end of the financial year reporting period.
0040	T-6	T-6 denotes the previous six year-end of the financial year reporting period.
0050	T-5	T-5 denotes the previous five year-end of the financial year reporting period.
0060	T-4	T-4 denotes the previous four year-end of the financial year reporting period.
0070	T-3	T-3 denotes the previous three year-end of the financial year reporting period.
0080	T-2	T-2 denotes the previous two year-end of the financial year reporting period.

Not in effect

This document is not effective today but will become effective in the future.

0090	T-1	T-1 denotes the previous year-end of the financial year reporting period.
0100	T	T denotes the end of the financial year reporting period.
0110	Ten year average	The average annual losses net of recoveries and excluded losses over 10 years.

Row Table

Rows	Heading	Description
0010	Total amount of operational losses net of recoveries (no exclusions)	Based on a loss event threshold of £20,000, the total loss amount net of recoveries (including insurance recoveries) resulting from loss events above the loss event threshold for each of the last 10 reporting periods. For a rapidly recovered loss event (within five working days), only the loss net of the partial rapid recovery should be included into the gross loss definition. Losses excluded from the operational risk capital calculation must still be included in this row.
0020	Total number of operational risk losses	Based on a loss event threshold of £20,000, the total number of operational risk losses, for each of the last 10 reporting periods.
0030	Total amount of excluded operational risk losses	Based on a loss event threshold of £20,000, the total net loss amounts above the loss threshold excluded (eg due to divestitures) for each of the last 10 reporting periods. Exclusion of loss events should be rare and supported by strong justification. A loss event should only be excluded if the event is no longer relevant to the firm's risk profile, including in the case of divestitures. For example, the loss should not be excluded if the cause of the loss event could occur in other areas of the bank's operations.
0040	Total number of exclusions	Based on a loss event threshold of £20,000, the total number of exclusions, for each of the last 10 reporting periods.
0050	Total amount of operational losses net of recoveries	Based on a loss event threshold of £20,000, the total amount or operational risk losses net of recoveries (including

Not in Effect

This document is not effective today but will become effective in the future.

	and net of excluded losses	insurance recoveries) and excluded losses, for each of the last 10 reporting periods. For a rapidly recovered loss event (within five working days), only the loss net of the partial rapid recovery should be included into the gross loss definition.
0060	Total amount of operational losses net of recoveries (no exclusions)	Based on a loss event threshold of £90,000, the total loss amount net of recoveries (including insurance recoveries) resulting from loss events above the loss event threshold for each of the last 10 reporting periods. For a rapidly recovered loss event (within five working days), only the loss net of the partial rapid recovery should be included into the gross loss definition. Losses excluded from the operational risk capital calculation must still be included in this row.
0070	Total number of operational risk losses	Based on a loss event threshold of £90,000, the total number of operational risk losses, for each of the last 10 reporting periods.
0080	Total amount of excluded operational risk losses	Based on a loss event threshold of £90,000, the total net loss amounts above the loss threshold excluded (eg due to divestitures) for each of the last 10 reporting periods. Exclusion of loss events should be rare and supported by strong justification. A loss event should only be excluded if the event is no longer relevant to the firm's risk profile, including in the case of divestitures. For example, the loss should not be excluded if the cause of the loss event could occur in other areas of the bank's operations.
0090	Total number of exclusions	Based on a loss event threshold of £90,000, the total number of exclusions, for each of the last 10 reporting periods.
0100	Total amount of operational losses net of recoveries and net of excluded losses	Based on a loss event threshold of £90,000, the total amount or operational risk losses net of recoveries (including insurance recoveries) and excluded losses, for each of the last 10 reporting periods. For a rapidly recovered loss event (within five working days), only the loss net of the partial rapid recovery should be included into the gross loss definition.

Not in effect

Part 6 – Internal Loss Multiplier (ILM)

This document is not effective today but will become effective in the future.

This table should be submitted by firms with a BI greater than £880 million on an annual basis based on the annual reporting reference date as set out in Article 2 of the Chapter 2 of the Reporting (CRR) Rulebook**.** Instructions for the ILM template are contained in the tables below.

Column Table

Columns	Heading	Description
0010	Amount	Calculated ILM value for the corresponding row.

Row Table

Rows	Heading	Description
0010	ILM (losses greater than £20,000)	ILM calculated as ln (exp(1) – 1 + (LC/BIC)$^{0.8}$). Where the Loss Component (LC) is equal to 15 times average annual operational risk losses greater than £20,000 incurred over the previous 10 years. The BIC is reported in row 0010 of the Business Indicator Component table.
0020	ILM (losses greater than £90,000)	ILM calculated as ln (exp(1) – 1 + (LC/BIC)$^{0.8}$). Where the LC is equal to 15 times average annual operational risk losses greater than £90,000 incurred over the previous 10 years. The BIC is reported in row 0010 of the Business Indicator Component table.
0030	ILM (ILM=1)	Internal Loss Multiplier=1

Not in effect

5. Market Risk Templates

157. When completing the market risk templates, firms should take into account the provisions of the MARKET RISK: GENERAL PROVISIONS (CRR) Part of the PRA Rulebook.

Market Risk: Simplified Standardised Approach

158. These instructions refer to the templates for the reporting of the calculation of own funds requirements in accordance with the Simplified Standardised Approach for foreign exchange risk (MKR SA FX), commodities risk (MKR SA COM), interest rate risk (MKR SA TDI, MKR SA SEC, MKR SA CTP) and equity risk (MKR SA EQU). Institutions should note the new scalars applied to the aggregated risk class-level own funds requirements calculated using SSA as set out in Article 325(2) of the Market Risk: General Provisions (CRR) Part of the PRA Rulebook.

This document is not effective today but will become effective in the future.

158A.) During the *IMA transitional period*, defined in the Glossary of the PRA Rulebook, IMA firms that use standardised approach as it applied immediately before revocation by the *Treasury* for the purpose of complying with paragraph 2 of Article 364, point (b) of paragraph 2 of Article 367 and paragraph 1 of Article 371 of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part, are required to report applicable templates OF 18.00 to OF 23.00 pursuant to point (c) of Reporting (CRR) Part 3A.1.

159. The position risk on a traded debt instrument or equity (or debt or equity derivative) shall be divided into two components in order to calculate the capital required against it. The first shall be its specific-risk component — that is the risk of a price change in the instrument concerned due to factors related to its issuer or, in the case of a derivative, the issuer of the underlying instrument. The second component shall cover its general risk — that is the risk of a price change in the instrument due (in the case of a traded debt instrument or debt derivative) to a change in the level of interest rates or (in the case of an equity or equity derivative) to a broad equity- market movement unrelated to any specific attributes of individual securities. The general treatment of specific instruments and netting procedures can be found in Articles 326 to 333 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.

5.1. OF 18.00 – MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR POSITION RISKS IN TRADED DEBT INSTRUMENTS (MKR SA TDI)

5.1.1. General Remarks

160. This template captures the positions and the related own funds requirements for position risks on traded debt instruments under the Simplified Standardised Approach (point (a) of Article 325 (2) of the MARKET RISK: GENERAL PROVISIONS (CRR) Part of PRA Rulebook. The different risks and methods available under of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook are considered by rows. The specific risk associated with exposures included in MKR SA SEC and MKR SA CTP has only to be reported in the Total template of the MKR SA TDI. The own funds requirements reported in those templates shall be transferred to cell {0325;0060} (securitisations) and {0330;0060} (CTP) respectively.

161.The template has to be filled out separately for the “Total”, plus a pre-defined list of following currencies: EUR, ALL, BGN, CZK, DKK, EGP, GBP, HRK, HUF, ISK, JPY, MKD, NOK, PLN, RON, RUB, RSD, SEK, CHF, TRY, UAH, USD and one residual template for all other currencies.

5.1.2. Instructions concerning specific positions.

Columns	
0010-0020	**ALL POSITIONS (LONG AND SHORT)** Article 102 and Article 105(1) of the TRADING BOOK (CRR) Part of PRA Rulebook. These are gross positions not netted by instruments but excluding underwriting positions subscribed or sub-underwritten by third parties in accordance with the second sentence of the first subparagraph of Article 345(1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Regarding the distinction between Long and Short positions, also applicable to these gross positions, see Article 328(2) of

Not in effect

This document is not effective today but will become effective in the future.

	the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0030-0040	**NET POSITIONS (LONG AND SHORT)** Articles 327 to 329 and Article 334 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Regarding the distinction between Long and Short positions, see Article 328(2) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0050	**POSITIONS SUBJECT TO CAPITAL CHARGE** Those net positions that, in accordance with the different approaches considered in Chapter 2 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, receive a capital charge
0060	**OWN FUNDS REQUIREMENTS** The capital charge for any relevant position in accordance with Chapter 2 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0070	**TOTAL RISK EXPOSURE AMOUNT** Point (b) of Article 92(4) of the Required Level of Own Funds Part of the PRA rulebook. Result of the multiplication of the own funds requirements by 12,5.

Rows	
0010- 0350	**TRADED DEBT INSTRUMENTS IN TRADING BOOK** Positions in traded debt instruments in Trading Book and their correspondent own funds requirements for position risk in accordance with point (b)(i) of Article 92(3) of the Required Level of Own Funds Part of the PRA rulebook and Chapter 2 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook shall be reported depending on risk category, maturity and approach used.
0011	**GENERAL RISK**
0012	**Derivatives** Derivatives included in the calculation of interest rate risk of trading book positions, taking into account Articles 328 to 331 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, where applicable.
0013	**Other assets and liabilities** Instruments other than derivatives included in the calculation of interest rate risk of trading book positions.
0020-0200	**MATURITY BASED APPROACH** Positions in traded debt instruments subject to the maturity-based approach referred to in paragraphs 1 to 8 of Article 339 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook and the corresponding own funds requirements calculated in accordance with Article 339(9) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. The position shall be split by

Not in effect

This document is not effective today but will become effective in the future.

	zones 1, 2 and 3 and those zones shall be split by the maturity of the instruments.
0210-0240	**GENERAL RISK. DURATION BASED APPROACH** Positions in traded debt instruments subject to the duration-based approach referred to in paragraphs 1 to 6 of Article 340 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook and the corresponding own funds requirements calculated in accordance with Article 340(7) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. The position shall be split by zones 1, 2 and 3.
0250	**SPECIFIC RISK** Sum of amounts reported in rows 0251, 0325 and 0330. Positions in traded debt instruments subject to the specific risk capital requirements and their corresponding capital requirements in accordance with point (b) of Article 92(3 of the Required Level of Own Funds Part of the PRA rulebook and Article 335, paragraphs 1, 2 and 3 of Article 336 and Articles 337 and 338 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Be also aware of the last sentence in Article 327(1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0251-0321	**Own funds requirement for non-securitisation debt instruments** Sum of the amounts reported in rows 260 to 321. The own funds requirement of the n-th to default credit derivatives which are not rated externally shall be calculated by summing up the risk weights of the reference entities (point (e) of Article 332(1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook and the second subparagraph of Article 332(1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook– “look-through”). N-th-to-default credit derivatives which are rated externally (the third subparagraph of Article 332(1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook) shall be reported separately in line 321. Reporting of positions subject to Article 336(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook: There is a special treatment for bonds which qualify for a 10% risk weight in the banking book in accordance with Article 129(3) CRR (covered bonds). The specific own funds requirements shall be half of the percentage of the second category referred to in Table 1 of Article 336 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Those positions have to be assigned to rows 0280-0300 in accordance with the residual term to final maturity. Where the general risk of interest rate positions is hedged by a credit derivative, Articles 346 and 347 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook shall be applied.
0325	**Own funds requirement for securitisation instruments**

Not in effect

This document is not effective today but will become effective in the future.

	Total own funds requirements reported in column 0601 of template MKR SA SEC. Those total own funds requirements shall only be reported on Total level of the MKR SA TDI.
0330	**Own funds requirement for the correlation trading portfolio** Total own funds requirements reported in column 0450 of template MKR SA CTP. Those total own funds requirements shall only be reported on Total level of the MKR SA TDI.
0350-0390	**ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)** Article 329(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. The additional requirements for options related to non-delta risks shall be reported broken down by the method used for their calculation.

5.2. OF 19.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR SPECIFIC RISK IN SECURITISATIONS (MKR SA SEC)

5.2.1. General Remarks

162.This template requests information on positions (all/net and long/short) and the related own funds requirements for the specific risk component of position risk in securitisations/ re-securitisations held in the trading book (not eligible for correlation trading portfolio) under the Simplified Standardised Approach.

163.The MKR SA SEC template presents the own funds requirement only for the specific risk of securitisation positions in accordance with Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook in connection with 337 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Where securitisation positions of the trading book are hedged by credit derivatives, Articles 346 and 347 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook apply. There is only one template for all positions of the trading book, irrespective of the approach institutions apply to determine the risk weight for each of the positions in accordance with Chapter 5 of Title II of Part Three CRR. The own funds requirements of the general risk of those positions shall be reported in the MKR SA TDI or the MKR IM template.

164.Positions which receive a risk weight of 1 250% can alternatively be deducted from CET1 (see point (b) of Article 244(1), point (b) of Article 245(1) and Article 253 CRR). Where this is the case, those positions have to be reported in row 0460 of CA1.

5.2.2. Instructions concerning specific positions

Columns	
0010-0020	**ALL POSITIONS (LONG AND SHORT)** Article 102 and Article 105(1) of the TRADING BOOK (CRR) Part of PRA Rulebook in conjunction with Article 337 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook (securitisation positions). Regarding the distinction between Long and Short positions, also

Not in effect

This document is not effective today but will become effective in the future.

	applicable to those gross positions, see Article 328(2) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0030-0040	**(-) POSITIONS DEDUCTED FROM OWN FUNDS (LONG AND SHORT)** Point (b) of Article 244(1), point (b) of Article 245(1) and Article 253 CRR
0050-0060	**NET POSITIONS (LONG AND SHORT)** Articles 327, 328, 329 and 334 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Regarding the distinction between long and short positions, see Article 328(2) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0061-0104	**BREAKDOWN OF THE NET POSITIONS BY RISK WEIGHTS** Articles 259 to 262, Tables 1 and 2 of Article 263, Tables 3 and 4 of Article 264 and Article 266 CRR The breakdown shall be done separately for long and short positions.
0402-0406	**BREAKDOWN OF THE NET POSITIONS BY APPROACHES** Article 254 CRR
0402	**SEC-IRBA** Article 259 and 260 CRR
0403	**SEC-SA** Article 261 and 262 CRR
0404	**SEC-ERBA** Article 263 and 264 CRR
0405	**INTERNAL ASSESSMENT APPROACH** Articles 254 and 265 CRR and Article 266(5) CRR.
0406	**OTHER (RW=1 250%)** Article 254(7) CRR
0530-0540	**OVERALL EFFECT (ADJUSTMENT) DUE TO INFRINGEMENT OF CHAPTER 2 OF REGULATION (EU) 2017/2402** Article 270a CRR
0570	**BEFORE CAP** Article 337 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, without taking into account the discretion of Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook which allows an institution to cap the product of the weight and the net position at the maximum possible default-risk related loss.
0601	**AFTER CAP / TOTAL OWN FUND REQUIREMENTS** Article 337 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, taking into account the discretion of Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.

Not in effect

This document is not effective today but will become effective in the future.

Rows	
0010	**TOTAL EXPOSURES** Total amount of outstanding securitisations and re-securitisations (held in the trading book) reported by the institution playing the role/s of originator or investor or sponsor
0040, 0070 and 0100	**SECURITISATION POSITIONS** Point (62) of Article 4(1) CRR.
0020, 0050, 0080 and 0110	**RE-SECURITISATIONS POSITIONS** Point (64) of Article 4(1) CRR
0041, 0071 and 0101	**OF WHICH: QUALIFYING FOR DIFFERENTIATED CAPITAL TREATMENT** Total amount of securitisation positions which fulfil the criteria of Article 243 CRR or Article 270 CRR and therefore qualify for differentiated capital treatment.
0030-0050	**ORIGINATOR** Point (13) of Article 4(1) CRR
0060-0080	**INVESTOR** Credit institution that holds a securitisation positions in a securitisation transaction for which it is neither originator, sponsor nor original lender
0090-0110	**SPONSOR** Point (14) of Article 4(1) CRR. A sponsor that also securitises its own assets shall fill in the originator's rows with the information regarding its own securitised assets

Not in effect

5.3. OF 20.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR SPECIFIC RISK FOR POSITIONS ASSIGNED TO THE CORRELATION TRADING PORTFOLIO (MKR SA CTP)

5.3.1. General Remarks

165. This template requests information on positions of the Correlation Trading Portfolio (CTP) (comprising securitisations, nth-to-default credit derivatives and other CTP positions included in accordance with Article 338(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook) and the corresponding own funds requirements under the Simplified Standardised Approach.

166.The MKR SA CTP template presents the own funds requirement only for the specific risk of positions assigned to the CTP in accordance with Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook in conjunction with paragraphs 2 and 3 of Article 338 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. If CTP positions of the trading book are hedged by credit derivatives, Articles 346 and 347 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook apply. There is only one

This document is not effective today but will become effective in the future.

template for all CTP-positions of the trading book, irrespective of the approach institutions apply to determine the risk weight for each of the positions in accordance with Chapter 5 of Title II of Part Three CRR. The own funds requirements for the general risk of these positions are reported in the MKR SA TDI or the MKR IM template.

167.The template separates securitisation positions, n-th to default credit derivatives and other CTP-positions. Securitisation positions shall always be reported in rows 0030, 0060 or 0090 (depending on the role of the institution in the securitisation). N-th to default credit derivatives shall always be reported in row 0110. The "other CTP-positions" are positions that are neither securitisation positions nor n-th to default credit derivatives (see Article 338(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook), but they are explicitly "linked" to one of those two positions (because of the hedging intent).

168.Positions which receive a risk weight of 1 250% can alternatively be deducted from CET1 (see point (b) of Article 244(1), point (b) of Article 245(1) and Article 253 CRR). Where this is the case, those positions have to be reported in row 0460 of CA1.

5.3.2. Instructions concerning specific positions

Columns	
0010-0020	**ALL POSITIONS (LONG AND SHORT)** Article 102 and Article 105(1) of the TRADING BOOK (CRR) Part of PRA Rulebook in conjunction paragraphs (2) and (3) of Article 338 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook (positions assigned to the Correlation Trading Portfolio. Regarding the distinction between long and short positions, also applicable to those gross positions, see Article 328(2) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0030-0040	**(-) POSITIONS DEDUCTED FROM OWN FUNDS (LONG AND SHORT)** Article 253 CRR
0050-0060	**NET POSITIONS (LONG AND SHORT)** Articles 327, 328, 329 and 334 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook Regarding the distinction between long and short positions, see Article 328(2) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0071-0097	**BREAKDOWN OF THE NET POSITIONS BY RISK WEIGHTS** Articles 259 to 262, Tables 1 and 2 of Article 263, Tables 3 and 4 of Article 264 and Article 266 CRR
0402-0406	**BREAKDOWN OF THE NET POSITIONS BY APPROACHES** Article 254 CRR
0402	**SEC-IRBA** Article 259 and 260 CRR
0403	**SEC-SA**

Not in effect

This document is not effective today but will become effective in the future.

	Article 261 and 262 CRR
0404	**SEC-ERBA** Article 263 and 264 CRR
0405	**INTERNAL ASSESSMENT APPROACH** Articles 254 and 265 CRR and Article 266(5) CRR.
0406	**OTHER (RW=1 250%)** Article 254(7) CRR
0410-0420	**BEFORE CAP - WEIGHTED NET LONG / SHORT POSITIONS** Article 338 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, without taking into account the discretion of Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0430-0440	**AFTER CAP - WEIGHTED NET LONG / SHORT POSITIONS** Article 338 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, taking into account the discretion of Article 335 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0450	**TOTAL OWN FUNDS REQUIREMENTS** The own funds requirement is determined as the larger of either (i) the specific risk charge that would apply just to the net long positions (column 0430) or (ii) the specific risk charge that would apply just to the net short positions (column 0440).

Rows	
0010	**TOTAL EXPOSURES** Total amount of outstanding positions (held in the correlation trading portfolio) reported by the institution playing the role/s of originator, investor or sponsor.
0020-0040	**ORIGINATOR** Point (13) of Article 4(1) CRR
0050-0070	**INVESTOR** Credit institution that holds securitisation positions in a securitisation transaction for which it is neither originator, sponsor nor original lender
0080-0100	**SPONSOR** Point (14) of Article 4(1) CRR A sponsor that also securitises its own assets shall fill in the originator's rows with the information regarding its own securitised assets.
0030, 0060 and 0090	**SECURITISATION POSITIONS** The correlation trading portfolio shall comprise securitisations, n-th-to-default credit derivatives and possibly other hedging positions that meet the criteria set out in paragraphs 2 and 3 of Article 338 of the MARKET RISK:

Not in effect

This document is not effective today but will become effective in the future.

	SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Derivatives of securitisation exposures that provide a pro-rata share as well as positions hedging CTP positions shall be included in row 'Other CTP positions'
0110	**N-TH-TO-DEFAULT CREDIT DERIVATIVES** N-th to default credit derivatives that are hedged by n-th-to-default credit derivatives in accordance with Article 347 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook shall both be reported here. The positions originator, investor and sponsor do not fit for n-th to default credit derivatives. As a consequence, the breakdown as for securitisation positions cannot be provided for n-th to default credit derivatives.
0040, 0070, 0100 and 0120	**OTHER CTP POSITIONS** The following positions are included: • Derivatives of securitisation exposures that provide a pro-rata share, as well as positions hedging CTP positions; • CTP positions hedged by credit derivatives in accordance with Article 346 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook; • Other positions that satisfy Article 338(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.

5.4. OF 21.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACH FOR POSITION RISK IN EQUITIES (MKR SA EQU)

5.4.1. General Remarks

169. This template requests information on the positions and the corresponding own funds requirements for position risk in equities held in the trading book and treated under the Simplified Standardised Approach.

170. The template has to be filled out separately for the “Total”, plus a static, predefined list of the following markets: Bulgaria, Croatia, Czech Republic, Denmark, Egypt, Hungary, Iceland, Liechtenstein, Norway, Poland, Romania, Sweden, United Kingdom, Albania, Japan, Former Yugoslav Republic of Macedonia, Russian Federation, Serbia, Switzerland, Turkey, Ukraine, USA, Euro Area plus one residual template for all other markets. For the purpose of this reporting requirement, the term “market” shall be read as “country”.

5.4.2. Instructions concerning specific positions

Columns	
0010-0020	**ALL POSITIONS (LONG AND SHORT)** Article 102 and Article 105(1) of the TRADING BOOK (CRR) Part of PRA Rulebook. These are gross positions not netted by instruments but excluding underwriting positions subscribed or sub-underwritten by third parties as referred to in the second sentence of the first subparagraph of Article 345(1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0030-0040	**NET POSITIONS (LONG AND SHORT)**

Not in effect

This document is not effective today but will become effective in the future.

	Articles 327, 329, 332, 341 and 345 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.
0050	**POSITIONS SUBJECT TO CAPITAL CHARGE** Those net positions that, in accordance with the different approaches considered in Chapter 2 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook receive a capital charge. The capital charge has to be calculated for each national market separately. Positions in stock-index futures as referred to in the second sentence of Article 344(4) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook shall not be included in this column
0060	**OWN FUNDS REQUIREMENTS** The own funds requirement in accordance with Chapter 2 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook for any relevant position
0070	**TOTAL RISK EXPOSURE AMOUNT** Point (b) of Article 92(4) of the Required Level of Own Funds Part of the PRA rulebook. Result of the multiplication of the own funds requirements by 12,5

Rows	
0010-0130	**EQUITIES IN TRADING BOOK** Own funds requirements for position risk as referred to in point (b)(i) of Article 92(3) of the Required Level of Own Funds Part of the PRA rulebook and Section 3 of Chapter 2 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0020-0040	**GENERAL RISK** Positions in equities subject to general risk (Article 343 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook) and their correspondent own funds requirement in accordance with Section 3 of Chapter 2 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Both breakdowns (rows 0021/0022 as well as rows 0030/0040) are a breakdown related to all positions subject to general risk. Rows 0021 and 0022 request information on the breakdown by instruments. Only the breakdown in rows 0030 and 0040 shall be used as a basis for the calculation of own funds requirements.
0021	**Derivatives** Derivatives included in the calculation of equity risk of trading book positions taking into account Articles 329 and 332 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, where applicable
0022	**Other assets and liabilities**

Not in effect

This document is not effective today but will become effective in the future.

	Instruments other than derivatives included in the calculation of equity risk of trading book positions.
0030	**Exchange traded stock-index futures broadly diversified and subject to a particular approach** Exchange traded stock-index futures broadly diversified and subject to a particular approach in accordance with Article 344 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Those positions shall be only subject to general risk and, accordingly, must not be reported in row 0050.
0040	**Other equities than exchange traded stock-index futures broadly diversified** Other positions in equities subject to specific risk as well as the correspondent own funds requirements in accordance with Article 343 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, including positions in stock index futures treated in accordance with Article 344(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0050	**SPECIFIC RISK** Positions in equities subject to specific risk and the correspondent own funds requirement in accordance with Article 342 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, excluding positions in stock-index futures treated in accordance with the second sentence of Article 344(4) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0090-0130	**ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)** Paragraphs 2 and 3 of Article 329 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. The additional requirements for options related to non-delta risks shall be reported in the method used for its calculation.

Not in effect

5.5. OF 22.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACHES FOR FOREIGN EXCHANGE RISK (MKR SA FX)

5.5.1. General Remarks

171. Institutions shall report information on the positions in each currency (reporting currency included) and the corresponding own funds requirements for foreign exchange risk treated under the Simplified Standardised Approach. The position shall be calculated for each currency (including EUR), gold, and positions to CIUs.

172. Rows 0100 to 0480 of this template shall be reported even where institutions are not required to calculate own funds requirements for foreign exchange risk in accordance with Article 351 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. In those memorandum items, all the positions in the reporting currency are included, irrespective of whether they are considered for the purposes of Article 354 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook.

This document is not effective today but will become effective in the future.

Rows 0130 to 0480 of the memorandum items of the template shall be filled out separately for all currencies of the Member States of the Union, the currencies GBP, USD, CHF, JPY, RUB, TRY, AUD, CAD, RSD, ALL, UAH, MKD, EGP, ARS, BRL, MXN, HKD, ICK, TWD, NZD, NOK, SGD, KRW, CNY and all other currencies.

5.5.2. Instructions concerning specific positions

Columns	
0020-0030	**ALL POSITIONS (LONG AND SHORT)** Gross positions arising from items referred to in Article 352(1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of the PRA Rulebook, having taken into account the provisions of the MARKET RISK: GENERAL PROVISIONS (CRR) Part of the PRA Rulebook. An institution that has a permission to exclude certain positions in accordance with Article 325(9) of the MARKET RISK: GENERAL PROVISIONS (CRR) Part of the PRA Rulebook should not report those positions.
0040-0050	**NET POSITIONS (LONG AND SHORT)** Article 352(3), the first two sentences of Article 352(4), and Article 353 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. The net positions are calculated by each currency in accordance with Article 352 (1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Consequently, both long and short positions may be reported at the same time
0060-0080	**POSITIONS SUBJECT TO CAPITAL CHARGE** The third sentence of Article 352(4) and Articles 353 and 354 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0060-0070	**POSITIONS SUBJECT TO CAPITAL CHARGE (LONG AND SHORT)** The long and short net positions for each currency shall be calculated by deducting the total of short positions from the total of long positions. Long net positions for each operation in a currency shall be added to obtain the long net position in that currency. Short net positions for each operation in a currency shall be added to obtain the short net position in that currency. Unmatched positions in non-reporting currencies shall be added to positions subject to capital charges for other currencies (row 030) in column 060 or 070, depending on their short or long arrangement.
0080	**POSITIONS SUBJECT TO CAPITAL CHARGE (MATCHED)** Matched positions for closely correlated currencies
0090	**OWN FUNDS REQUIREMENTS**

Not in effect

This document is not effective today but will become effective in the future.

	The capital charge for any relevant position in accordance with Chapter 3 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0100	**TOTAL RISK EXPOSURE AMOUNT** Point (b) of Article 92(4) of the Required Level of Own Funds Part of the PRA rulebook. Result of the multiplication of the own funds requirements by 12,5

Rows	
0010	**TOTAL POSITIONS** All positions in non-reporting currencies and those positions in the reporting currency that are considered for the purposes of Article 354 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook as well as their correspondent own funds requirements for the foreign-exchange risk referred to in point (c)(i) of Article 92(3) of the Required Level of Own Funds Part of the PRA rulebook, taking into account paragraphs 2 and 4 of Article 352 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook (for conversion into the reporting currency).
0020	**CURRENCIES CLOSELY CORRELATED** Positions and their correspondent own funds requirements for closely correlated currencies as referred to in Article 354 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0025	**Currencies closely correlated: of which: reporting currency** Positions in the reporting currency which contribute to the calculation of the capital requirements in accordance with Article 354 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0030	**ALL OTHER CURRENCIES (including CIU´s treated as different currencies)** Positions and their correspondent own funds requirements for currencies subject to the general procedure referred to in Article 351 and paragraphs 2 and 4 of Article 352 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook. Reporting of CIU´s treated as separate currencies in accordance with Article 353 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook: There are two different treatments of CIUs treated as separate currencies for calculating the capital requirements: 1. The modified gold method, where the direction of the CIUs investment is not available (those CIUs shall be added to an institution's overall net foreign-exchange position); 2. Where the direction of the CIU´s investment is available, those CIUs shall be added to the total open foreign exchange position (long or short, depending on the direction of the CIU). The reporting of those CIU´s shall follow the calculation of the capital requirements
0040	**GOLD**

Not in effect

This document is not effective today but will become effective in the future.

	Positions and their correspondent own funds requirements for currencies subject to the general procedure referred to in Article 351 and paragraphs 2 and 4 of Article 352 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0050-0090	**ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)** Paragraphs 5 of Article 352 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook The additional requirements for options related to non-delta risks shall be reported broken down by the method used for their calculation.
0100-0120	**Breakdown of total positions (reporting currency included) by exposure types** Total positions shall be broken down into derivatives, other assets and liabilities, and off-balance sheet items.
0100	**Other assets and liabilities other than off-balance sheet items and derivatives** Positions not included in row 0110 or 0120 shall be included here.
0110	**Off-balance sheet items** Items within the scope of Article 352 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook, irrespective of the currency of denomination, except those included as Securities Financing Transactions & Long Settlement Transactions or from Contractual Cross Product Netting.
0120	**Derivatives** Positions valued in accordance with Article 352 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0130-0480	**MEMORANDUM ITEMS: CURRENCY POSITIONS** The memorandum items of the template shall be filled in separately for all currencies of the member states of the Union, GBP, USD, CHF, JPY, RUB, TRY, AUD, CAD, RSD, ALL, UAH, MKD, EGP, ARS, BRL, MXN, HKD, ICK, TWD, NZD, NOK, SGD, KRW, CNY and all other currencies

Not in effect

5.6. OF 23.00 - MARKET RISK: SIMPLIFIED STANDARDISED APPROACHES FOR COMMODITIES (MKR SA COM)

5.6.1. General Remarks

173. This template request information on the positions in commodities and the corresponding own funds requirements treated under the Simplified Standardised Approach.

5.6.2. Instructions concerning specific positions

Columns	
0010-0020	**All POSITIONS (LONG AND SHORT)**

This document is not effective today but will become effective in the future.

	Gross long/short positions considered positions in the same commodity in accordance with Article 357(4) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook (see also Article 359(1) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook)
0030-0040	**NET POSITIONS (LONG AND SHORT)** As defined in Article 357(3) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0050	**POSITIONS SUBJECT TO CAPITAL CHARGE** Those net positions that, in accordance with the different approaches considered in Chapter 4 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook receive a capital charge.
0060	**OWN FUNDS REQUIREMENTS** The own funds requirement calculated in accordance with Chapter 4 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook for any relevant position.
0070	**TOTAL RISK EXPOSURE AMOUNT** Point (b) of Article 92(4) of the Required Level of Own Funds Part of the PRA rulebook. Result of the multiplication of the own funds requirements by 12,5

Rows	
0010	**TOTAL POSITIONS IN COMMODITIES** Positions in commodities and their correspondent own funds requirements for market risk calculated in accordance with point (c)(iii) of Article 92(3) of the Required Level of Own Funds Part of the PRA rulebook and Chapter 4 of Title IV of Part Three of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0020-0060	**POSITIONS BY CATEGORY OF COMMODITY** For reporting purposes, commodities shall be grouped in the four groups of commodities referred to in Table 2 of Article 361 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0070	**MATURITY LADDER APPROACH** Positions in commodities subject to the maturity ladder approach referred to in Article 359
0080	**EXTENDED MATURITY LADDER APPROACH** Positions in commodities subject to the extended maturity ladder approach referred to in Article 361 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0090	**SIMPLIFIED APPROACH** Positions in commodities subject to the simplified approach referred to in Article 360 of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook
0100-0140	**ADDITIONAL REQUIREMENTS FOR OPTIONS (NON-DELTA RISKS)**

Not in effect

This document is not effective today but will become effective in the future.

	Article 358(4) of the MARKET RISK: SIMPLIFIED STANDARDISED APPROACH (CRR) Part of PRA Rulebook The additional requirements for options related to non-delta risks shall be reported in the method used for its calculation

5.7. OF 90.00 MARKET RISK: AUTHORISATIONS (MKR AUTH)

5.7.1. General Remarks

This template captures the approaches that firms used to calculate the market risk own funds requirements, and the balance sheet size that determines the eligibility for using specific approaches, i.e. Simplified Standardised Approach (SSA), Advanced Standardised Approach (ASA) and Internal Model Approach (IMA).

5.7.2. Instructions

Columns	
0010	The total on- and off-balance sheet business subject to market risk calculated in accordance with Article 325a of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0020	The trading book balance sheet business subject to market risk calculated in accordance with Article 325a of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0030	The trading book balance sheet business subject to market risk calculated for the purpose of Market risk exemption in accordance with Trading Book (CRR) Part Article 94 of the PRA Rulebook
0040	The trading book balance sheet business subject to market risk calculated as a percentage of total assets for the purpose of Market risk exemption in accordance with Trading Book (CRR) Part Article 94 of the PRA Rulebook
0050	The non-trading book balance sheet business subject to foreign exchange risk calculated in accordance with Article 325a(2)(d) of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0060	The non-trading book balance sheet business subject to commodity risk calculated in accordance with Article 325a(2)(e) of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0070	The total on and off balance sheet business subject to market risk calculated as a percentage of total assets in accordance with

Not in effect

This document is not effective today but will become effective in the future.

	Article 325a(1) of General Provisions (PART THREE, Title IV, CHAPTER 1 CRR) Part of the PRA Rulebook
0080	Total on- and off- balance sheet assets

Rows	
0010-0030	The relevant on- and off- balance sheet business calculated for each of the past three months. These rows are only applicable to firms using SSA and ASA. Firms using the IMA are not required to complete these rows.
0040-0060	To indicate which approaches are applied for calculating the market risk own funds requirements. Please select Yes or No for relevant approaches. Firms that select 'Yes' for Simplified SA (row 0040), should not select 'Yes' for the remaining approaches (rows 0050-0060). Only firms with IMA supervisory approval should select Yes for IMA (row 0060). Firms are not required to complete these rows during the *IMA transitional period,* defined in the Glossary of the PRA Rulebook.

Market Risk: Internal Model Approach

5.7.3. OF 24.01 MARKET RISK: INTERNAL MODEL APPROACH 1A (IMA1A)

1. General Remarks

This template captures the main risk measures (Expected Shortfall, ES) of the Internal Model Approach (IMA) own fund requirements as set out in the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook. The column corresponds to the different components under the ES Measures. The different risk class and relevant liquidity horizon that have been prescribed under the IMA framework are considered by the rows.

2. Instructions

Columns	
0010	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(4) 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 partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(3) 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 partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(2) of the *Market Risk:*

Not in effect

This document is not effective today but will become effective in the future.

	Internal Model Approach (CRR) Part of the PRA rulebook based on the average of past 60 working days observation.
0040	The aggregate unconstrained ES measures calculated for all risk factors calculated in accordance with the formula set out in Article 325bb(1) 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 partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(4) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the average of past 60 working days observation.
0060	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(3) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the average of past 60 working days observation.
0070	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(2) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the average of past 60 working days observation.
0080	The aggregate constrained ES measures calculated for all risk factors calculated in accordance with the formula set out in Article 325bb(1) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the average of past 60 working days observation.
0090	The aggregated ES measures calculated based on the average of past 60 working days observation in accordance with Article 325bb(1) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook.
0100	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(4) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation.
0110	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(3) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation.
0120	The partial unconstrained ES measures for all risk factors calculated in accordance with Article 325bc(2) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation.
0130	The aggregate unconstrained ES measures calculated for all risk factors calculated in accordance with Article 325bb(1) of the

Not in effect

This document is not effective today but will become effective in the future.

	Market Risk: Internal Model Approach (CRR) Part of the PRA rulebook based on the previous working day observation.
0140	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(4) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation.
0150	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(3) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation.
0160	The partial constrained ES measures for all risk factors calculated in accordance with Article 325bc(2) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation.
0170	The aggregate constrained ES measures calculated for all risk factors calculated in accordance with Article 325bb(1) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook based on the previous working day observation.
0180	The aggregated ES measures calculated based on the previous working day observation in accordance with Article 325bb(1) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook.
0190	The start date of the stressed period used for calculating ES measures for modellable risk factors in accordance with Article 325bc(2)(c) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook.
0200	The end date of the stressed period used for calculating ES measures for modellable risk factors in accordance with Article 325bc(2)(c) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook.
0210	Capital surcharge imposed to yellow trading desks in accordance with Article 325ba(3) of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook.
0220	Number of portfolio backtesting overshootings for actual P&L during the previous 250 working days.
0230	Number of portfolio backtesting overshootings for hypothetical P&L during the previous 250 working days.
0240	The multiplication factor arising from the highest number of backtesting overshootings that is applied to ES and SS measures calculated based on the average of past 60 working days observation in accordance with Article 325bf of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook.

Not in effect

This document is not effective today but will become effective in the future.

Rows	
0010	Where applicable, the aggregated risk measures across risk classes
0020, 0070, 0130, 0180, 0240	The aggregated risk-class level measures for IMA
0030, 0080, 0140, 0190, 0250	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 10 days or more
0040, 0090, 0150, 0200, 0260	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 20 days or more
0050, 0100, 0160, 0210, 0270	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 40 days or more
0060, 0110, 0170, 0220	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 60 days or more
0120, 0230	The risk-class level measures for IMA for risk factors with liquidity horizons of at least 120 days or more

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 NMRF own funds requirements (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 NMRF own funds requirements (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 the idiosyncratic component NMRF own funds requirements (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.

Not in effect

This document is not effective today but will become effective in the future.

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 NMRF own funds requirements (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 NMRF own funds requirements (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 NMRF own funds requirements (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

Not in effect

This document is not effective today but will become effective in the future.

5.7.5. OF 24.03 MARKET RISK: IMA BACKTESTING AND P&L (IMA2)

1. General Remarks

This template captures information on the profit and loss (P&L), value-at-risk (VaR) and Expected shortfall (ES) (measures for Backtesting and P&L Attribution Test) at firm-wide level and trading desk level for the Internal Model Approach (IMA) own fund requirements as set out in Articles 325bf and 325bg of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook. The columns in PART 2, and PART 4-9 correspond to the observation dates (i.e. T until T-280). PART 4-9 and the rows in PART 2 correspond to the different P&L measures. PART 2 and PART 4-9 need to be completed for each trading desks. For P&L figures, losses should be reported as negative numbers, profits as positive. For VaR and ES figures, all should be reported as positive values. No multiplier should be applied.

2. Instructions

PART 1: FIRM-WIDE GENERAL INFORMATION

Columns/Rows	
0010	The starting observation date at firm-wide level

PART 2: FIRM-WIDE RISK MEASURES INFORMATION

Columns	
0010-2810	The relevant information on daily VaR, ES and P&L corresponding to each date for each columns
Rows	
0010	The 1-day 99% VaR measures
0020	The 1-day 97.5% VaR measures
0030	The 1-day 99% ES measures
0040	Actual P&L
0050	Hypothetical P&L
0060	Risk Theoretical P&L

PART 3: TRADING DESK GENERAL INFORMATION

Columns	
0010	Trading desk number The trading desk number should increase incrementally (i.e. from 1,2,3, …) for each subsequent trading desk. Firms should ensure the trading desk number is unique for each trading desk and used consistently across reporting periods. If a trading desk moves to ASA (either through the firm's choice or by ceasing to meet relevant IMA requirements), the trading desk number should not be reassigned to a new/another trading desk. Any new trading desk that is allocated to IMA will be assigned a new number (i.e. the next available/un-assigned number).
0020	The starting observation date

Not in effect

This document is not effective today but will become effective in the future.

0030	A description to explain if this is a trading desk without changes, a new trading desk or an extension from an existing IMA trading desks (i.e. created through merging with existing desk, split of existing trading desk, or other changes). Please select only one based on the trading desk status.
0040	Trading desk classification (based on P&L Attribution Test in accordance with Article 325bg of the *Market Risk: Internal Model Approach (CRR) Part* of the PRA rulebook). Please select only one from either Green, Yellow, Orange or Red.
Rows	
999	Row reference 999 signifies “open” rows, i.e. the row is repeated as many times as is needed. Each row corresponds to individual trading desk.

PART 4: TRADING DESK 1-DAY 99% VAR, PART 5: TRADING DESK 1-DAY 97.5% VAR, PART 6: TRADING DESK 1-DAY 97.5% ES, PART 7: TRADING DESK ACTUAL P&L, PART 8: TRADING DESK HYPOTHETICAL P&L and PART 9: TRADING DESK RISK THEORETICAL P&L

Columns	
0010	Trading desk number These trading desk numbers should correspond to the trading desk numbers reported in PART 3 The trading desk number should increase incrementally (i.e. from 1,2,3, …) for each subsequent trading desk. Firms should ensure the trading desk number is unique for each trading desk and used consistently across reporting periods. If a trading desk move to ASA (either through the firm’s choice or by ceasing to meet relevant IMA requirements), the trading desk number should not be reassigned to a new/another trading desk. Any new trading desk that is allocated to IMA will be assigned a new number (i.e. the next available/un-assigned number).
0020-2820	The relevant information on daily VaR, ES and P&L corresponding to each date for each columns
Rows	
999	Row reference 999 signifies “open” rows, i.e. the row is repeated as many times as is needed. Each row corresponds to individual trading desk.

Not in effect

5.7.6. C 24.00 - Market Risk Internal Model (MKR IM)

1. General Remarks

This template provides a breakdown of VaR and stressed VaR (sVaR) figures by the different market risks (debt, equity, FX, commodities) and other information relevant for the calculation of the own funds requirements.

This document is not effective today but will become effective in the future.

Generally, it depends on the structure of the model of the institutions whether the figures for general and specific risk can be determined and reported separately or only as a total. The same holds true for the decomposition of the VaR /Stress-VaR into the risk categories (interest rate risk, equity risk, commodities risk and foreign exchange risk). An institution can refrain from reporting those decompositions if it proves that reporting those figures would be unduly burdensome.

2. Instructions

Columns	
0030 - 0040	**Value at Risk (VaR)** VaR means the maximum potential loss that would result from a price change with a given probability over a specific time horizon.
0030	**Multiplication factor (mc) x Average of previous 60 working days VaR (VaRavg)** Point (a)(ii) of Article 364(1) and Article 365(1) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0040	**Previous day VaR (VaRt-1)** Point (a)(i) of Article 364(1) and Article 365(1) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0050 - 0060	**Stressed VaR** Stressed VaR means the maximum potential loss that would result from a price change with a given probability over a specific time horizon obtained by using input calibrated to historical data from a continuous 12-months period of financial stress relevant to the institution's portfolio.
0050	**Multiplication factor (ms) x Average of previous 60 working days (SVaRavg)** Point (b)(ii) of Article 364(1) and Article 365(1) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0060	**Latest available (SVaRt-1)** Point (b)(i) of Article 364(1) and Article 365(1) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0070 - 0080	**INCREMENTAL DEFAULT AND MIGRATION RISK CAPITAL CHARGE** Incremental default and migration risk capital charge means the maximum potential loss that would result from a price change linked to default and migration risks calculated in accordance with point (b) of Article 364(2) in conjunction with Section 4 of Chapter 5 of Title IV of Part Three CRR.

Not in effect

This document is not effective today but will become effective in the future.

0070	**12 weeks average measure** Point (b)(ii) of Article 364(2) in conjunction with Section 4 of Chapter 5 of Title IV of Part Three CRR
0080	**Last Measure** Point (b)(i) of Article 364(2) in conjunction with Section 4 of Chapter 5 of Title IV of Part Three CRR
0090- 0110	**ALL PRICE RISKS CAPITAL CHARGE FOR CTP**
0090	**FLOOR** Point (c) of Article 364(3) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part = 8% of the capital charge that would be calculated in accordance with Article 338(1) CRR for all positions in the 'all price risks' capital charge.
0100 - 0110	**12 WEEKS AVERAGE MEASURE AND LAST MEASURE** Point (b) of Article 364(3) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0110	**LAST MEASURE** Point (a) of Article 364(3) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0120	**OWN FUNDS REQUIREMENTS** Own funds requirements as referred to in Article 364 of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part of all risk factors, taking into account correlation effects, where applicable, plus incremental default and migration risk and all price of risks for CTP, but excluding the Securitization capital charges for Securitization and nth-to-default credit derivative according to Article 364(2) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0130	**TOTAL RISK EXPOSURE AMOUNT** Point (b) of Article 92(4) CRR. Result of the multiplication of the own funds requirements by 12.5
0140	**Number of overshootings (during previous 250 working days)** Referred to in Article 366 of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part The number of overshootings based on which the addend is determined shall be reported. Where institutions are permitted to

Not in effect

This document is not effective today but will become effective in the future.

	exclude certain overshootings from the calculation of the addend in accordance with Article 500c CRR, the number of overshootings reported in this column shall be net of those excluded overshootings.
0150 - 0160	**VaR Multiplication Factor (mc) and SVaR Multiplication Factor (ms)** As referred to in Article 366 of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part The multiplication factors effectively applicable for the calculation of own funds requirements shall be reported; where applicable, after application of Article 500c CRR.
0170 - 0180	**ASSUMED CHARGE FOR CTP FLOOR - WEIGHTED NET LONG/ SHORT POSITIONS AFTER CAP** The amount reported and serving as the basis to calculate the floor capital charge for all price risks in accordance with point (c) of Article 364(3) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part, taking into account the discretion of Article 335 CRR which stipulates that the institution may cap the product of the weight and the net position at the maximum possible default-risk related loss.

Rows	
0010	**TOTAL POSITIONS** Corresponds to the part of position, foreign exchange and commodities risk referred to in Article 363(1) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part linked to the risk factors specified in Article 367(2) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part. Concerning the columns 0030 to 0060 (VAR and Stress-VAR), the figures in the total row are not equal to the decomposition of the figures for the VaR/StressVaR of the relevant risk components.
0020	**TRADED DEBT INSTRUMENTS** Corresponds to the part of position risk referred to in Article 363(1) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part, linked to the interest rates risk factors specified in point (a) of Article 367(2) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part.
0030	**TDI – GENERAL RISK** General risk component as referred to in Article 362 of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0040	**TDI – SPECIFIC RISK**

Not in effect

This document is not effective today but will become effective in the future.

	Specific risk component as referred to in Article 362 of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0050	**EQUITIES** Corresponds to the part of position risk referred to in Article 363(1) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part linked to the equity risk factors as specified in point (c) of Article 367(2) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part.
0060	**EQUITIES – GENERAL RISK** General risk component as referred to in Article 362 of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0070	**EQUITIES – SPECIFIC RISK** Specific risk component as referred to in Article 362 of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0080	**FOREIGN EXCHANGE RISK** Articles 363(1) and point (b) of Article 367(2) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0090	**COMMODITY RISK** Articles 363(1) and point (d) of Article 367(2) of Part A of Annex 3 of the Market Risk: Internal Model Approach (CRR) Part
0100	**TOTAL AMOUNT FOR GENERAL RISK** Market risk caused by general market movements of traded debt instruments, equities, foreign exchange and commodities. VaR for general risk of all risk factors (taking into account correlation effects where applicable)
0110	**TOTAL AMOUNT FOR SPECIFIC RISK** Specific risk component of traded debt instruments and equities. VaR for specific risk of equities and traded debt instruments of trading book (taking into account correlation effects where applicable)

Not in effect

Market Risk: Advanced Standardised Approach

5.8.2. OF 91.01 MARKET RISK: ASA GENERAL INTEREST RATE RISK (AS1 IRR)

1. General Remarks

This document is not effective today but will become effective in the future.

This template captures the sensitivities measures and the related own fund requirements for positions with general interest rate risk under the Advanced Standardised Approach in accordance with Article 325l of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the delta, vega and curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

Where applicable, this template shall be reported separately for the following portfolios:

- Dedicated general interest rate internal hedge portfolio, as referred to in paragraph 9 of Trading Book (CRR) Part Article 106;
- Other trading book positions

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities to risk factors of all positions that are captured under GIRR risk class. The positive sensitivities and negative sensitivities to risk factors are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities to risk factors, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (low, medium and high) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0050, 0090, 0130	Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.

Not in effect

This document is not effective today but will become effective in the future.

0060, 0100, 0140	Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High).
0070, 0110, 0150	Total of the delta, vega, and curvature weighted sensitivities that corresponds to the GIRR risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0160	The own funds requirements for the GIRR risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0170	The Risk-Weighted Amount for the GIRR risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)

Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for GIRR risk class.
0020-0350	The currencies that correspond to each bucket for GIRR risk class in accordance with Articles 325ae, 325af and 325ag of the *Market risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0360-0380	For GIRR exposures in currencies other than listed under rows 0020-0350, firms should aggregate the sensitivities that correspond to the remaining currencies, by calculating the aggregated top 10 of the other most material currencies in row 0360, the next 10 most material currencies in row 0370, and all other remaining currencies in row 0380. Materiality is ranked by net sensitivity. Please complete with zeroes instead of blanks, if there are no further currency exposures.

5.8.3. OF 91.02 MARKET RISK: ASA CREDIT SPREAD RISK FOR NON-SECURITISATIONS (AS2 CSR)

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Credit spread risk for non-securitisations positions under the Advanced Standardised

Not in effect

This document is not effective today but will become effective in the future.

Approach in accordance with Article 325m of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the Delta, Vega and Curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities to risk factors of all positions that are captured under CSR non-sec risk class. The positive sensitivities and negative sensitivities to risk factors are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities to risk factors, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (low, medium and high) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0050, 0090, 0130	Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0060, 0100, 0140	Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook

Not in effect

This document is not effective today but will become effective in the future.

	based on the three different correlation scenarios (Low, Medium and High)
0070, 0110, 0150	Total of the delta, vega, and curvature weighted sensitivities that corresponds to the CSR non-sec risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0160	The own funds requirements for the CSR non-sec risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0170	The Risk-Weighted Amount for the CSR non-sec risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)

Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for CSR non-sec risk class.
0020-0200	The credit qualities and sectors that corresponds to each bucket for CSR non-sec risk class in accordance with Articles 325ah, 325ai and 325aj of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.

5.8.4. OF 91.03 MARKET RISK: ASA CREDIT SPREAD RISK FOR SECURITISATION INCLUDED IN THE ALTERNATIVE CORRELATION TRADING PORTFOLIO (AS3 ACTP)

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Credit spread risk for securitisation included in the alternative correlation trading portfolio (ACTP CSR) under the Advanced Standardised Approach in accordance with Article 325n of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the Delta, Vega and Curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities to risk factors of all positions that are captured under ACTP CSR risk class.

Not in effect

This document is not effective today but will become effective in the future.

	The positive sensitivities and negative sensitivities to risk factors are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities to risk factors, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (low, medium and high) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0050, 0090, 0130	Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0060, 0100, 0140	Aggregation of Curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)
0070, 0110, 0150	Total of the delta, vega, and curvature weighted sensitivities that corresponds to the ACTP CSR risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0160	The own funds requirements for the ACTP CSR risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the

Not in effect

This document is not effective today but will become effective in the future.

	Market Risk: Advanced Standardised Approach (CRR) Part of the PRA rulebook.
0170	The Risk-Weighted Amount for the ACTP CSR risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)

Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for ACTP CSR risk class.
0020-0170	The credit qualities and sectors that corresponds to each bucket for ACTP CSR risk class in accordance with Articles 325ak and 325al of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.

5.8.5. OF 91.04 MARKET RISK: CREDIT SPREAD RISK FOR SECURITISATION NOT INCLUDED IN THE ALTERNATIVE CORRELATION TRADING PORTFOLIO (AS4 NACTP)

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Credit spread risk for securitisation not included in the alternative correlation trading portfolio (non-ACTP securitisations CSR) under the Advanced Standardised Approach in accordance with Article 325n of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the Delta, Vega and Curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities to risk factors of all positions that are captured under non-ACTP securitisations CSR risk class. The positive sensitivities and negative sensitivities to risk factors are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities to risk factors, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (low, medium and high)

Not in effect

This document is not effective today but will become effective in the future.

	The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0050, 0090, 0130	Aggregation of vega weighted sensitivities to risk factors within a bucket, ie "bucket-level capital requirement". The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0060, 0100, 0140	Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie "bucket-level capital requirement". The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)
0070, 0110, 0150	Total of the delta, vega, and curvature weighted sensitivities that corresponds to the non-ACTP securitisations CSR risk class of the sensitivities-based method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0160	The own funds requirements for the non-ACTP securitisations CSR risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0170	The Risk-Weighted amount for the non-ACTP securitisations CSR risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)

Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for non-ACTP securitisations CSR risk class.
0020-0260	The credit qualities and sectors that corresponds to each bucket for CSR non-ACTP securitisations risk class in accordance with

Not in effect

This document is not effective today but will become effective in the future.

	Articles 325am, 325an and 325ao of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.

5.8.6. OF 91.05 MARKET RISK: ASA EQUITY RISK (AS5 EQ)

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Equity risk class under the Advanced Standardised Approach in accordance with Article 325o of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the delta, vega and curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities to risk factors of all positions that are captured under Equity risk class. The positive sensitivities and negative sensitivities to risk factors are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities to risk factors, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (low, medium and high) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0050, 0090, 0130	Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)

Not in effect

This document is not effective today but will become effective in the future.

	The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0060, 0100, 0140	Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie "bucket-level capital requirement". The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)
0070, 0110, 0150	Total of the delta, vega and curvature weighted sensitivities that corresponds to the equity risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0160	The own funds requirements for the equity risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0170	The Risk-Weighted Amount for the equity risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)

Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for Equity risk class.
0020-0170	The market capitalisations, economies, and sectors that corresponds to each bucket for equity risk class in accordance with Articles 325ap, 325aq and 325ar of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. For row 130, this corresponds to the investments in funds that are calculated using the fall-back approach and allocated to equities' other sector bucket in accordance with point 1(b)(i) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. For rows 0150 and 0170, these correspond to investments in funds that are calculated using the index-tracker approach and allocated to equity indices buckets based on their economy and sector classification respectively in accordance with point 2 of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook

Not in effect

This document is not effective today but will become effective in the future.

5.8.7. OF 91.06 MARKET RISK: ASA COMMODITY RISK (AS6 COM)

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Commodity risk class under the Advanced Standardised Approach in accordance with Article 325p of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the Delta, Vega and Curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (Low, Medium and High).

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities to risk factors of all positions that are captured under Commodity risk class. The positive sensitivities and negative sensitivities to risk factors are considered separately in columns 0010 and 0020 respectively.
0030	This is net unweighted delta sensitivities to risk factors, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (low, medium and high) The amount within the square root function as specified in Article 325f7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0050, 0090, 0130	Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.

Not in effect

This document is not effective today but will become effective in the future.

0060, 0100, 0140	Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)
0070, 0110, 0150	Total of the delta, vega and curvature weighted sensitivities that corresponds to the Commodity risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0160	The own funds requirements for the Commodity risk class of the Sensitivities Based Method under the ASA own funds requirements in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0170	The Risk-Weighted Amount for the Commodity risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)

Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for Commodity risk class.
0020-130	The sectors that correspond to each bucket for Commodity risk class in accordance with Articles 325as, 325at and 325au of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.

Not in effect

5.8.8. OF 91.07 MARKET RISK: ASA FOREIGN EXCHANGE RISK (AS7 FX)

1. General Remarks

This template captures the sensitivities measures and the related own fund requirements of Foreign Exchange risk class under the Advanced Standardised Approach in accordance with Article 325q of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk buckets for this risk class are considered by rows. The columns correspond to the delta, vega and curvature sensitivities that have to be calculated for each position, where relevant in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook, including calculation based on three different correlation scenarios (low, medium and high).

This document is not effective today but will become effective in the future.

2. Instructions

Columns	
0010-0020	This corresponds to the unweighted delta sensitivities to risk factors of all positions that are captured under Foreign Exchange risk class. The positive sensitivities and negative sensitivities to risk factors are considered separately in columns 0010 and 0020 respectively
0030	This is net unweighted delta sensitivities to risk factors, i.e. the total sensitivities of positive sensitivities and negative sensitivities from columns 0010-0020
0040, 0080, 0120	Aggregation of delta weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (low, medium and high) The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0050, 0090, 0130	Aggregation of vega weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. Relative to the delta and curvature weighted sensitivities, vega weighted sensitivities should be considered to a broader set of currency pairs (rows 0360-0680) as set out in Article 325q of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed correlation as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (low, medium and high). The amount within the square root function as specified in Article 325f(7) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook is floored at zero.
0060, 0100, 0140	Aggregation of curvature weighted sensitivities to risk factors within a bucket, ie “bucket-level capital requirement”. The weighted sensitivities in each bucket must be aggregated using the applicable value(s) of corresponding prescribed parameters as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook based on the three different correlation scenarios (Low, Medium and High)

Not in effect

This document is not effective today but will become effective in the future.

0070, 0110, 0150	Total of the delta, vega and curvature weighted sensitivities that corresponds to the Foreign Exchange risk class of the Sensitivities Based Method under the ASA own funds requirements for each three different correlation scenarios in accordance with Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0160	The own funds requirements for the Foreign Exchange risk class of the Sensitivities Based method under the ASA own funds requirements in accordance with Section 2 and 3 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook that corresponds to the Maximum value of the three different correlation scenarios as specified in Article 325h of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0170	The Risk-Weighted Amount for the Foreign Exchange risk class of the Sensitivities Based Method under the ASA own funds requirements (i.e. the amount in column 0160 multiplied by 12.5)

Rows	
0010	The aggregated amount across all buckets of the relevant risk measures for Foreign Exchange risk class.
0020-0350	The currencies that correspond to each bucket for calculating delta and curvature risk for Foreign Exchange risk class in accordance with Articles 325av and 325aw of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0360-0660	The list of 'selected' currency pairs for calculating vega sensitivities for Foreign Exchange risk class in accordance with Article 325av of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. LIQUID refers to currency pairs that can be represented as a combination of liquid pairs, where 'liquid' refers to 'selected' currency pairs as referred to in Article 325av(4) of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. ILLIQUID refers to currency pairs that cannot be represented as a combination of liquid pairs. The own fund requirements for any LIQUID or ILLIQUID currency pairs should be calculated as the simple sum of bucket level own funds requirements for all such currency pairs.
0670	CROSS LIQUID refers to currency pairs that are not on the list of 'selected' currency pairs in rows 0360-0660, but which can be created by triangulation of currencies that are referenced in any of the currency pairs in the list of 'selected' currency pairs. This row should be calculated as the simple sum of bucket-level own funds requirements for all such pairs;
0680	CROSS ILLIQUID refers to currency pairs that are not on the list of 'selected' currency pairs, and which cannot be created by triangulation of currencies that are referenced in any of the currency pairs in the list of 'selected' currency pairs (i.e. al currency

Not in effect

This document is not effective today but will become effective in the future.

	pairs other than covered in rows 0360-0660). This row should be calculated as the simple sum of bucket-level own funds requirements for all such pairs

5.8.9. OF 91.08 MARKET RISK: ASA DEFAULT RISK CAPITAL REQUIREMENT (AS8 DRC)

1. General Remarks

This template captures the Default Risk Capital (DRC) own fund requirements under the Advanced Standardised Approach in accordance with Section 5 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The relevant positions are as set out in Section 5 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The different risk class and relevant credit quality for positions that is captured under DRC are considered by rows. The columns correspond to the Gross Jump-to-default (JTD) of relevant positions.

2. Instructions

Columns	
0010-0020	The Gross Jump-to-Default (JTD) for all relevant long and short positions as calculated in accordance with Article 325w, 325x, 325z, 325ab and 325ac of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0030	The own funds requirements for DRC under the ASA own funds requirements as calculated in accordance with Section 5 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0040	The Total Risk-Weighted Amount for DRC under the ASA own funds requirements (i.e. the amount in column 0030 multiplied by 12.5)

Rows	
0010	The aggregated amount from the different risk class/credit quality set out in row 0020-0460.
0020-0460	The relevant risk classes under the DRC ASA and their corresponding credit quality calculated in accordance with Section 5 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook

5.8.10. OF 91.09 MARKET RISK: ASA RESIDUAL RISK ADD ON (AS9 RRAO)

1. General Remarks

This template captures the residual risk add-on (RRAO) own fund requirements under the Advanced Standardised Approach in accordance with Section 4 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The relevant positions are as set out in Section 4 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook. The relevant risk component that is captured under RRAO are considered by rows.

Not in effect

This document is not effective today but will become effective in the future.

2. Instructions

Columns	
0010	The Gross notional value for risk factors that is captured under the RRAO calculated in accordance with Section 4 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0020	The own funds requirements for RRAO as calculated in accordance with Section 4 of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.
0030	The total risk-weighted amount for RRAO own funds requirements (i.e. the amount in column 0020 multiplied by 12.5)

Rows	
0010	This corresponds to the total amount of rows 0020-0050 (where applicable).
0020-0050	This corresponds to the breakdown of RRAO by relevant risk component. For positions with overlapping risk components, report the position in the most relevant risk component.

5.8.11. OF 91.10 MARKET RISK: ASA EQUITY INVESTMENT IN FUNDS (AS10 FUND)

1. General Remarks

This template captures:

i. the own funds requirements for CIUs calculated using the mandate-based approach or third-party risk-weighted approach under the Advanced Standardised Approach in accordance with point 1(b)(ii) and (iii) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook; and

ii. memorandum item on the own funds requirements for CIUs calculated using the look through approach under the Advanced Standardised Approach in accordance with point 1(a) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook.

Where relevant, the rows correspond to the relevant risk classes of which the underlying of the CIUs has been allocated to.

2. Instructions

Columns	
0010	The own funds requirements for the respective rows.

Rows	
0010	Total amount of own funds requirements for CIUs calculated using the mandates-based approach and third-party risk-weighted approach, which is the total of row 0020 and 0090.

Not in effect

This document is not effective today but will become effective in the future.

0020	The total sensitivities-based method own funds requirements CIUs calculated through the Mandate based approach in accordance with point 1(b)(ii) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook
0030-0070	Breakdown of the sensitivities-based method own funds requirements CIUs calculated through the Mandate based approach by risk classes in accordance with point 1(b)(ii) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook
0080	The default risk own funds requirements for CIUs calculated through the Mandate based approach in accordance with point 1(b)(ii) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook
0090	Own funds requirements for CIUs calculated through the third-party risk weighted approach in accordance with point 1(b)(iii) and 4a(a) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook
0100-0150	Memorandum item: Breakdown of the sensitivities-based method own funds requirements for CIUs calculated through the look through approach by risk classes in accordance with point 1(a) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook
0160	Memorandum item: The default risk own funds requirements for CIUs calculated through the look through approach by risk classes in accordance with point 1(a) of Article 325j of the *Market Risk: Advanced Standardised Approach (CRR) Part* of the PRA rulebook

5.9. Credit Valuation Adjustment (CVA) Risk Reporting – Instructions

Institutions are requested to report information on capital charges for CVA risk under the current framework. The CVA risk framework reflects the UK implementation of the Basel 3.1 standards. Each row identifies the scope of transactions to be included in the calculations of CVA risk; this should be used consistently for all metrics (eg capital charge, K_b, CVA RWA, CCR RWA).

5.9.1. OF 25.01: Credit Valuation Adjustment: CVA Exposures by Approach

Authorisations

Rows	Columns	Heading	Description
0010-0040	0010	Methodology used by the firm (Yes/No)	Firms should indicate for each methodology whether they are using it by filling in the template with ‘yes’ or ‘no’.
0030-0040	0020	Date of PRA approval to use SA-CVA / notification submission date to use the Alternative Approach	Firms using SA-CVA should disclose the PRA approval date for using this method. Firms using the Alternative Approach should disclose the notification date for using this method.

Not in effect

This document is not effective today but will become effective in the future.

Notional amount of the derivatives business

Scope: To be completed by all firms calculating CVA RWAs

Rows	Columns	Heading	Description
0010	0010	Aggregate notional amount of non-centrally cleared derivatives	Firms should compute the total notional amount of all non-centrally cleared derivatives, including transactions that are exempted from CVA capital requirement.

Capital requirements and exposure values

Scope: all firms with transactions subject to CVA capital requirements. Firms should fill in the rows according to the approach(es) to CVA they use, e.g. a firm that only uses SA-CVA, with no netting sets on BA-CVA, would report 0s in all cells in the rows related to full BA-CVA, reduced BA-CVA and Alternative Approach.

Note: “Alternative Approach” refers to the approach outlined in Chapter 6 of the Credit Valuation Adjustment risk Part of the PRA Rulebook.

Rows	Columns	Heading	Description
0010-0050	0010	CVA RWAs	Firms should compute their CVA RWAs for each methodology, in accordance with chapters 4, 5 and 6 of the Credit Valuation Adjustment Risk Part of the PRA Rulebook Row 0010 (“All exposures subject to CVA capital requirements”) should be the sum of rows 0020 to 0050. Note that if firms use the transitional described under rule 7.1(2), this number should be total RWA after applying the discount scalar.
0010-0040	0020	CVA RWAs of which: Securities financing transactions (SFTs) only	Firms should compute the CVA RWAs associated with their SFTs exposures for each relevant methodology. Row 0010 (“All exposures subject to CVA capital requirements “) should be the sum of rows 0020 to 0040. Note that if firms use the transitional described under rule 7.1(2), this number should be total RWA after applying the discount scalar.

Not in effect

This document is not effective today but will become effective in the future.

0010-0050	0030	CVA capital requirements	Firms should compute their CVA capital requirements for each methodology. CVA capital requirements should equal 0.08 x CVA RWAs Row 0010 (“All exposures subject to CVA capital requirements “) should be the sum of rows 0020 to 0050. Note that if firms use the transitional described under rule 7.1(2), this number should be total capital requirements after applying the discount scalar.
0010-0040	0040	CVA capital requirements of which: SFTs only	Firms should compute their CVA capital requirements associated with their SFTs exposures for each methodology. Row 0010 (“All exposures subject to CVA capital requirements “) should be the sum of rows 0020 to 0040. Note that if firms use the transitional described under rule 7.1(2), this number should be total capital requirements after applying the discount scalar.

Capital requirements during the transitional period

Scope: to be filled by all firms subject to CVA capital requirements, and only during the transitional period starting from 1 January 2026 and ending 1 January 2030.

Rows	Columns	Heading	Description
0010	0010	Transitional arrangement described under rule 7.1(2), or partial reintegration of legacy trades, or full reintegration of legacy trades	In accordance with rule 7.1 of the CVA Risk Part of the PRA Rulebook, firms may select to apply one transitional arrangement for their legacy trades in accordance with 7.1(1) or 7.1(2). Firms must indicate which transitional arrangement has been chosen (if any).
0020	0010	Transitional described under rule 7.1(2)	
0020	0020	Legacy exempt ration at the start of the transitional	This datapoint should only be filled in by firms who have selected to use if the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies.

Not in effect

This document is not effective today but will become effective in the future.

			Firms should report in this datapoint the proportions of transactions with counterparties referred to in 7.1(1) that were excluded from CVA risk capital requirements prior to 1 January 2026, relative to total own funds requirements for CVA risk calculated at t=0- using the reduced version of BA-CVA at 4.2 and the exposure value calculated in accordance with Counterparty Credit Risk (CRR) Part Article 274 (the 'legacy exempt ratio'), in accordance with rule 7.1.

5.9.2. OF 25.02: Credit Valuation Adjustment: Basic Approach

Decomposition of full BA-CVA capital requirements

Scope: firms that use the BA-CVA for at least a subset of their portfolios, and that apply hedging to some of their exposures.

Note this table should be consistent with firm's disclosures under disclosure Template CVA2. Also note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should include all exposures (e.g. including both legacy and non-legacy trades)..

Rows	Columns	Heading	Description
0010	0010	K-reduced: Capital Requirement	K-reduced refers to the calculation in rule 4.2 of the Credit Valuation Adjustment Risk Part of the PRA Rulebook.
0020	0020	K-reduced: Aggregation of systematic components	Aggregation of systematic components for K-Reduced refers to the first term under the square root sign in rule 4.2 of the Credit Valuation Adjustment Risk Part of the PRA rulebook, i.e. $(\rho \cdot \sum_C \mathrm{SCVA}_C)^2$
0030	0020	K-reduced: Aggregation of idiosyncratic components	Aggregation of idiosyncratic components for K-Reduced refers to the second term under the square root sign in rule 4.2 of the Credit Valuation Adjustment Risk Part of the PRA rulebook, i.e. $(1-\rho^2) \cdot \sum_C \mathrm{SCVA}_C^2$
0040	0010	K-hedged: Capital requirement	K-hedged refers to the calculation in rule 4.6 of the Credit Valuation Adjustment Risk Part of the PRA rulebook..
0050	0020	K-hedged: Aggregation of	The aggregation of systematic components (K-hedged) refers to the first term under the square

Not in effect

This document is not effective today but will become effective in the future.

		systematic components	root sign in rule 4.6 of the Credit Valuation Adjustment Risk Part of the PRA rulebook, i.e. $(\rho \cdot \sum_C (\mathrm{SCVA_C} - \mathrm{SNH_C}) - \mathrm{IH})^2$.
0060	0020	K-hedged: Aggregation of idiosyncratic components	Aggregation of idiosyncratic components (K-hedged) refers to the second term under the square root sign in rule 4.6 of the Credit Valuation Adjustment Risk Part of the PRA rulebook, i.e. $(1-\rho^2) \cdot \sum_C (\mathrm{SCVA_C} - \mathrm{SNH_C})^2$.
0070	0020	Aggregation of components reflecting hedge misalignment	Aggregation of components reflecting hedge misalignment refers to the third term in rule 4.9 of the Credit Valuation Adjustment Risk Part of the PRA Rulebook, i.e $\sum_C \mathrm{HMA_C}$.
0080	0010	K-full: Capital requirement	K-full refers to rule 4.5 of the Credit Valuation Adjustment Risk Part of the PRA rulebook.
0090	0010	Total: Capital requirement	Total capital requirements are calculated in rule 4.5 of the Credit Valuation Adjustment Risk Part of the PRA rulebook. "Total" is K-full multiplied by $\mathrm{DS_{BA-CVA}}$ and corresponds to the capital requirements for CVA risk under K-full.
0100	0010	For firms using the transitional described under rule 7.1(2): Total after applying the discount scalar	Firms using the transitional described under rule 7.1(2), should report in this cell the CVA RWAs according to this methodology after applying the discount scalar.

Decomposition of reduced BA-CVA capital requirements

Note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this table must refer to the amounts prior to applying the transitional weighting, i.e., including both legacy and non-legacy trades.

Rows	Columns	Heading	Description
0010	0010	K-reduced: Capital requirement	K-reduced refers to the calculation in rule 4.2 of the Credit Valuation Adjustment Risk Part of the PRA Rulebook.
0020	0020	Aggregation of systematic components	Aggregation of systematic components (K-reduced) refers to the first term under the square root sign in rule 4.2 of the Credit Valuation Adjustment Risk Part of the PRA rulebook., i.e. $(\rho \cdot \sum_C \mathrm{SCVA_C})^2$

Not in effect

This document is not effective today but will become effective in the future.

0030	0020	Aggregation of idiosyncratic components	Aggregation of idiosyncratic components (K-Reduced) refers to the second term under the square root sign in rule 4.2 of the Credit Valuation Adjustment Risk Part of the PRA Rulebook, i.e. $((1-\rho^2)\cdot\sum_C \mathrm{SCVA}_C^2$
0040	0010	Total: Capital requirement	Total capital requirements are calculated in rule 4.2 of the Credit Valuation Adjustment Risk Part of the PRA rulebook. "Total" is K-reduced multiplied by $\mathrm{DS}_{\mathrm{BA-CVA}}$ and corresponds to the total capital requirements for CVA risk under K-reduced.
0050	0010	For firms using the transitional described under rule 7.1(2): Total capital requirements after applying the discount scalar components	This datapoint should only be filled in by firms who have selected to use the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook. Firms should report the total capital requirements after having applied the final discount scalar, in accordance with rule 7.1(2).

5.9.3. OF 25.03 Credit Valuation Adjustment: Standardised Approach

Decomposition of SA-CVA capital requirements

Scope: firms that are permitted to use SA-CVA for all or part of their CVA capital requirement calculation.

Also note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should include all exposures (e.g., including both legacy and non-legacy trades) (with the exception of row 0080).

Rows	Columns	Heading	Description
0010-0070	0010	Capital requirement: Delta risk	The delta risk capital requirement amount for each relevant risk class, refers to the calculation in rule 5.15 the Credit Valuation Adjustment Risk Part of the PRA rulebook.
0010-0070	0020	Capital requirement: Vega risk	The vega risk capital requirement amount for each relevant risk class , as per rule 5.17 of the

Not in effect

This document is not effective today but will become effective in the future.

			Credit Valuation Adjustment Risk Part of the PRA rulebook.
0070	0030	mCVA multiplier	This refers to the mCVA multiplier as per rule 5.24(2) of the Credit Valuation Adjustment Risk Part of the PRA rulebook.
0070	0040	Total capital requirements	Firms using the transitional described under rule 7.1(1) should report the total SA-CVA capital requirements amounts. Firms using the transitional described under rule 7.1(2), should report in this cell the total SA-CVA capital requirements in according to this methodology before applying the discount scalar.
0080	0040	For firms using the transitional described under rule 7.1(2): Total after applying the discount scalar	Firms using the transitional described under rule 7.1(2), should report in this cell the total SA-CVA capital requirements in according to this methodology after applying the discount scalar.

Bucket level capital requirements for SA-CVA counterparty credit spread delta risk

Scope: firms that are permitted to use SA-CVA for all or part of their CVA capital calculation.

Also note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should include all exposures (e.g., including both legacy and non-legacy trades).

Rows	Columns	Heading	Description
0010-0100	0010	K_b	The K_b component refers to the calculation in rule 5.24(1) of the Credit Valuation Adjustment Risk Part of the PRA rulebook. It is calculated for each bucket assigned to counterparty credit spread risk and defined in rule 5.27 of the Credit Valuation Adjustment Risk Part of the PRA rulebook. The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b.
0010-0100	0020	K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in rule 5.24(1) of the Credit Valuation Adjustment Risk Part of the PRA rulebook., i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl} WS_k WS_l\right)$.

Not in effect

This document is not effective today but will become effective in the future.

0010-0100	0030	K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in rule 5.24(1) Credit Valuation Adjustment Risk Part of the PRA rulebook, i.e. $R \cdot \sum_{k \in b}((WS_k^{Hdg})^2)$.

Bucket level capital requirements for SA-CVA interest rate risk

Scope: firms that are permitted to use SA-CVA for all or part of their CVA capital calculation.

Also note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should include all exposures (e.g., including both legacy and non-legacy trades).

Rows	Columns	Heading	Description
0010-0080	0010	Delta risk: K_b	The K_b component for delta risk is defined in rule 5.24(1) of the Credit Valuation Adjustment Risk Part of the PRA rulebook. It is calculated for each bucket assigned to interest rate risk defined in rule 5.25 of the Credit Valuation Adjustment Risk Part of the PRA rulebook. The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b, except for exposures in the 'Other' category. Note that row 0080 has an 'open row' format, and firms can add as many currencies as needed, in accordance with rule 5.25.
0010-0080	0020	Delta risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in rule 5.24(1) of the Credit Valuation Adjustment Risk Part of the PRA rulebook, i.e. $\left(\sum_{k \in b} WS_k^2 + \sum_{k \in b}\sum_{l \in b, l \neq k} \rho_{kl} WS_k WS_l\right)$. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.25.
0010-0080	0030	Delta risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in rule 5.24(1) of the Credit Valuation Adjustment Risk Part of the PRA rulebook, , i.e. $R \cdot \sum_{k \in b}((WS_k^{Hdg})^2)$. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.25.
0010-0080	0040	Vega risk: K_b	The K_b component for vega risk refers to the calculation in rule 5.24(1) of the Credit Valuation Adjustment Risk Part of the PRA rulebook. It is calculated for each bucket assigned to interest rate

Not in effect

This document is not effective today but will become effective in the future.

			risk defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.25. The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b, except for exposures in the 'Other' category. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.25.
0010-0080	0050	Vega risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in rule 5.24(1) of the Credit Valuation Adjustment Risk Part of the PRA rulebook, i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl} WS_k WS_l\right)$. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.25.
0010-0080	0060	Vega risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in rule 5.24(1) of the Credit Valuation Adjustment Risk Part of the PRA rulebook, i.e. $R \cdot \sum_{k\in b}((WS_k^{Hdg})^2)$. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.25.

Bucket level capital requirements for SA-CVA foreign exchange risk

Scope: firms that are permitted to use SA-CVA for all or part of their CVA capital calculation.

Also note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should include all exposures (e.g., including both legacy and non-legacy trades).

Rows	Columns	Heading	Description
0010-0080	0010	Delta risk: K_b	The K_b component for delta risk is defined as per Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1). It is calculated for each bucket assigned to FX risk defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.26.

Not in Force

This document is not effective today but will become effective in the future.

			The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b, except for exposures in the 'Other' category. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.26.
0010-0080	0020	Delta risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl}\, WS_k WS_l\right)$. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.26.
0010-0080	0030	Delta risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $R \cdot \sum_{k\in b}((WS_k^{Hdg})^2)$. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.26.
0010-0080	0040	Vega risk: K_b	The K_b component for vega risk is defined as per Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1). It is calculated for each bucket assigned to FX risk buckets and defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.26. The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b, except for exposures in the 'Other' category, row 66. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.26.
0010-0080	0050	Vega risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl}\, WS_k WS_l\right)$. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.26.
0010-0080	0060	Vega risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $R \cdot \sum_{k\in b}((WS_k^{Hdg})^2)$. Note that row 0080 has an 'open row' format. Firms can add as many currencies as needed, in accordance with rule 5.26.

Not in effect

This document is not effective today but will become effective in the future.

Note: For FX delta and vega risks, buckets must be set per individual currencies except for a bank's own reporting currency.

Bucket level capital requirements for SA-CVA reference credit spread risk

Scope: firms that are permitted to use SA-CVA for all or part of their CVA capital calculation.

Also note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should include all exposures (e.g., including both legacy and non-legacy trades).

Rows	Columns	Heading	Description
0010-0170	0010	Delta risk: K_b	The K_b component for delta risk is defined as per Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1). It is calculated for each bucket assigned to reference credit spread risk defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.28. The square root of the sum of K_b *component 1* and K_b component 2 should be equal to K_b.
0010-0170	0020	Delta risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl}\, WS_k WS_l\right)$.
0010-0170	0030	Delta risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $R \cdot \sum_{k\in b}((WS_k^{Hdg})^2)$.
0010-0170	0040	Vega risk: K_b	The K_b component for vega risk is defined as per Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1). It is calculated for each bucket assigned to reference credit spread risk and defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.28. The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b.
0010-0170	0050	Vega risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl}\, WS_k WS_l\right)$.

Not in effect

This document is not effective today but will become effective in the future.

0010-0170	0060	Vega risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1).

Bucket level capital requirements for SA-CVA equity risk

Scope: firms that are permitted to use SA-CVA for all or part of their CVA capital calculation.

Also note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should include all exposures (e.g., including both legacy and non-legacy trades).

Rows	Columns	Heading	Description
0010-0130	0010	Delta risk: K_b	The K_b component for delta risk is defined as per Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1). It is calculated for each bucket assigned to equity risk defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.29. The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b.
0010-0130	0020	Delta risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl}\, WS_k WS_l\right)$.
0010-0130	0030	Delta risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $R \cdot \sum_{k\in b}((WS_k^{Hdg})^2)$.
0010-0130	0040	Vega risk: K_b	The K_b component for vega risk is defined as per Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1). It is calculated for each bucket assigned to equity risk buckets defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.29. The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b.
0010-0130	0050	Vega risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl}\, WS_k WS_l\right)$.

Not in effect

This document is not effective today but will become effective in the future.

0010-0130	0060	Vega risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $R \cdot \sum_{k \in b}((WS_k^{Hdg})^2)$.

Bucket level capital requirements for SA-CVA commodity risk

Scope: firms that are permitted to use SA-CVA for all or part of their CVA capital calculation.

Also note that if the transitional arrangement described in rule 7.1(1) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should not include exposures arising from legacy trades that have not voluntarily been reintegrated to CVA capital requirements.

If the transitional arrangement described in rule 7.1(2) of the CVA Risk Part of the PRA Rulebook applies, datapoints in this template should include all exposures (e.g., including both legacy and non-legacy trades).

Rows	Columns	Heading	Description
0010-0110	0010	Delta risk: K_b	The K_b component for delta risk is defined as per Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.23(1). It is calculated for each bucket assigned to commodity risk defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30. The square root of the sum of K_b *component 1* and Kb *component 2* should be equal K_b.
0010-0110	0020	Delta risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $\left(\sum_{k \in b} WS_k^2 + \sum_{k \in b} \sum_{l \in b, l \neq k} \rho_{kl} WS_k WS_l\right)$.
0010-0110	0030	Delta risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $R \cdot \sum_{k \in b}((WS_k^{Hdg})^2)$.
0010-0110	0040	Vega risk: K_b	The K_b component for vega risk is defined as per Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1). It is calculated for each bucket assigned to commodity risk buckets defined in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30. The square root of the sum of K_b *component 1* and K_b *component 2* should be equal to K_b.

Not in effect

This document is not effective today but will become effective in the future.

0010-0110	0050	Vega risk: K_b component 1	K_b *component 1* refers to the first amount in brackets under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $\left(\sum_{k\in b} WS_k^2 + \sum_{k\in b}\sum_{l\in b, l\neq k} \rho_{kl}\, WS_k WS_l\right)$.
0010-0110	0060	Vega risk: K_b component 2	K_b *component 2* refers to the amount that is added to K_b *component 1*, under the square root sign in Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.24(1), i.e. $R \cdot \sum_{k\in b}((WS_k^{Hdg})^2)$.
0010	0010-0060	Commodity group: Energy – Solid combustibles	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0020	0010-0060	Commodity group: Energy - Liquid combustibles	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0030	0010-0060	Commodity group: Energy – Electricity and carbon trading	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0040	0010-0060	Commodity group: Freight	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0050	0010-0060	Commodity group: Metals – non-precious	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0060	0010-0060	Commodity group: Gaseous combustibles	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0070	0010-0060	Commodity group: Precious metals (including gold)	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0080	0010-0060	Commodity group: Grains & oilseed	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0090	0010-0060	Commodity group: Livestock & dairy	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.

Not in effect

This document is not effective today but will become effective in the future.

0100	0010-0060	Commodity group: Softs and other agriculturals	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.
0110	0010-0060	Commodity group: Other commodity	K_b components must be calculated according to Credit Valuation Adjustment Risk Part of the PRA rulebook, under rule 5.30.

6. Prudent valuation (PruVal)

6.1. C 32.01 - Prudent Valuation: Fair-Valued Assets and Liabilities (PruVal 1)

6.1.1. General remarks

176. This template shall be completed by all institutions, irrespective of whether they have adopted the simplified approach for the determination of Additional Valuation Adjustments ('AVAs'). This template is dedicated to the absolute value of fair-valued assets and liabilities used to determine whether the conditions set out in Article 4 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 for using the simplified approach for the determination of AVAs are met.

177. With regard to institutions using the simplified approach, this template shall provide the total AVA to be deducted from own funds pursuant to Articles 34 and 105 CRR as set out in Article 5 of the PRA Rulebook, Trading Book (CRR) Part, Chapter 4 which shall be reported accordingly in row 0290 of C 01.00.

6.1.2. Instructions concerning specific positions

Columns	
0010	**FAIR-VALUED ASSETS AND LIABILITIES** Absolute value of fair-valued assets and liabilities, as stated in the financial statements under the applicable accounting framework, as referred to in Article 4(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 before any exclusion in accordance with Article 4(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0020	**OF WHICH: TRADING BOOK** Absolute value of fair-valued assets and liabilities, as reported in 010, corresponding to positions held in the trading book.
0030-0070	**FAIR-VALUED ASSETS AND LIABILITIES EXCLUDED BECAUSE OF PARTIAL IMPACT ON CET1** Absolute value of fair-valued assets and liabilities excluded in accordance with
	Article 4(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4

Not in effect

This document is not effective today but will become effective in the future.

0030	**EXACTLY MATCHING** Exactly matching, offsetting fair-valued assets and liabilities excluded in accordance with Article 4(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0040	**HEDGE ACCOUNTING** For positions subject to hedge accounting under the applicable accounting framework, absolute value of fair-valued assets and liabilities excluded in proportion to the impact of the relevant valuation change on CET1 capital in accordance with Article 4(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0050	**PRUDENTIAL FILTERS** Absolute value of fair-valued assets and liabilities excluded in accordance with Article 4(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 due to the transitional application of the prudential filters referred to in Articles 467 and 468 CRR.
0060	**OTHER** Any other positions excluded in accordance with Article 4(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 due to adjustments to their accounting value having only a proportional effect on CET1 capital. This row shall only be populated in rare cases where elements excluded in accordance with Article 4(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 cannot be assigned to columns 0030, 0040 or 0050 of this template.
0070	**COMMENT FOR OTHER** The main reasons why the positions reported in column 0060 were excluded shall be provided.
0080	**FAIR-VALUED ASSETS AND LIABILITIES INCLUDED IN ARTICLE 4(1) THRESHOLD** Absolute value of fair-valued assets and liabilities actually included in the threshold computation in accordance with Article 4(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0090	**OF WHICH: TRADING BOOK** Absolute value of fair-valued assets and liabilities, as reported in column 0080, corresponding to positions held in the trading book.

Rows	
0010 - 0210	The definitions of these categories shall match those of the corresponding rows of FINREP templates 1.1 and 1.2.

Not in effect

This document is not effective today but will become effective in the future.

0010	**1 TOTAL FAIR-VALUED ASSETS AND LIABILITIES** Total of fair-valued assets and liabilities reported in rows 0020 to 0210.
0020	**1.1 TOTAL FAIR-VALUED ASSETS** Total of fair-valued assets reported in rows 0030 to 0140. Relevant cells of rows 0030 to 0130 shall be reported in line with FINREP template F 01.01 of Annexes III and IV to this Implementing Regulation, depending on the institution's applicable standards: - IFRS as endorsed by the Union in application of Regulation (EC) No 1606/2002 of the European Parliament and of the Council ('EU IFRS')[14]; - National accounting standards compatible with EU IFRS ('National GAAP compatible IFRS'); or - National GAAP based on BAD (FINREP 'National GAAP based on BAD').
0030	**1.1.1 FINANCIAL ASSETS HELD FOR TRADING** IFRS 9.Appendix A. The information reported in this row shall correspond to row 0050 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0040	**1.1.2 TRADING FINANCIAL ASSETS** Articles 32 and 33 BAD; Part 1.17 of Annex V to this Implementing Regulation The information reported in this row shall correspond to assets measured at fair value that are included in the value reported in row 0091 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0050	**1.1.3 NON-TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT OR LOSS** IFRS 7.8(a)(ii); IFRS 9.4.1.4. The information reported in this row shall correspond to row 0096 of template F 01.01 of Annexes III and IV to this Implementing Regulation.

Not in effect

[14] Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (OJ L 243, 11.9.2002, p. 1).

This document is not effective today but will become effective in the future.

0060	**1.1.4 FINANCIAL ASSETS DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS** IFRS 7.8(a)(i); IFRS 9.4.1.5; point (a) of Article 8(1) and Article 8(6) AD The information reported in this row shall correspond to row 0100 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0070	**1.1.5 FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME** IFRS 7.8(h); IFRS 9.4.1.2A. The information reported in this row shall correspond to row 0141 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0080	**1.1.6 NON-TRADING NON-DERIVATIVE FINANCIAL ASSETS MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS** Article 36(2) BAD. The information reported in this row shall correspond to row 0171 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0090	**1.1.7 NON-TRADING NON-DERIVATIVE FINANCIAL ASSETS MEASURED AT FAIR VALUE TO EQUITY** Point (a) of Article 8(1) and Article 8(8) AD The information reported in this row shall correspond to row 0175 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0100	**1.1.8 OTHER NON-TRADING NON-DERIVATIVE FINANCIAL ASSETS** Article 37 BAD; Article 12(7) AD; Part 1.20 of Annex V to this Implementing Regulation The information reported in this row shall correspond to assets measured at fair value that are included in the value reported in row 0234 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0110	**1.1.9 DERIVATIVES - HEDGE ACCOUNTING** IFRS 9.6.2.1; Part 1.22 of Annex V to this Implementing Regulation; point (a) of Article 8(1) and paragraphs 6 and 8 of Article 8 AD; IAS 39.9 The information reported in this row shall correspond to row 0240 of template F 01.01 of Annexes III and IV to this Implementing Regulation.

Not in effect

This document is not effective today but will become effective in the future.

0120	**1.1.10 FAIR VALUE CHANGES OF THE HEDGED ITEMS IN PORTFOLIO HEDGE OF INTEREST RATE RISK** IAS 39.89A(a); IFRS 9.6.5.8; Paragraphs 5 and 6 of Article 8 BAD. The information reported in this row shall correspond to row 0250 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0130	**1.1.11 INVESTMENTS IN SUBSIDIARIES, JOINT VENTURES AND ASSOCIATES** IAS 1.54(e); Parts 1.21 and 2.4 of Annex V to this Implementing Regulation; points (7) and (8) of Article 4 BAD; Article 2(2) AD The information reported in this row shall correspond to row 0260 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0140	**1.1.12 (-) HAIRCUTS FOR TRADING ASSETS AT FAIR VALUE** Part 1.29 of Annex V to this Implementing Regulation The information reported in this row shall correspond to row 0375 of template F 01.01 of Annexes III and IV to this Implementing Regulation.
0150	**1.2 TOTAL FAIR-VALUED LIABILITIES** Total of fair-valued liabilities reported in rows 0160 to 0210. Relevant cells of rows 0150 to 0190 shall be reported in line with FINREP template F 01.02 of Annexes III and IV to this Implementing Regulation depending on the institution's applicable standards: - IFRS as endorsed by the Union in application of Regulation (EC) No 1606/2002 ('EU IFRS') - National accounting standards compatible with EU IFRS ('National GAAP compatible IFRS') - or National GAAP based on BAD (FINREP 'National GAAP based on BAD').
0160	**1.2.1 FINANCIAL LIABILITIES HELD FOR TRADING** IFRS 7.8 (e) (ii); IFRS 9.BA.6. The information reported in this row shall correspond to row 0010 of template F 01.02 of Annexes III and IV to this Implementing Regulation.
0170	**1.2.2 TRADING FINANCIAL LIABILITIES** Point (a) of Article 8(1) and paragraphs 3 and 6 of Article 8 AD The information reported in this row shall correspond to row 0061 of template F 01.02 of Annexes III and IV to this Implementing Regulation.

Not in effect

This document is not effective today but will become effective in the future.

0180	**1.2.3 FINANCIAL LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS** IFRS 7.8 (e)(i); IFRS 9.4.2.2; point (a) of Article 8(1) and Article 8(6) AD; IAS 39.9. The information reported in this row shall correspond to row 0070 of template F 01.02 of Annexes III and IV to this Implementing Regulation.
0190	**1.2.4 DERIVATIVES - HEDGE ACCOUNTING** IFRS 9.6.2.1; Part 1.26 of Annex V to this Implementing Regulation; point (a) of Article 8(1), Article 8(6) and point (a) of Article 8(8) AD The information reported in this row shall correspond to row 0150 of template F 01.02 of Annexes III and IV to this Implementing Regulation.
0200	**1.2.5 FAIR VALUE CHANGES OF THE HEDGED ITEMS IN PORTFOLIO HEDGE OF INTEREST RATE RISK**
	IAS 39.89A(b), IFRS 9.6.5.8; Paragraphs 5 and 6 of Article 8 AD; Part 2.8 of Annex V to this Implementing Regulation The information reported in this row shall correspond to row 0160 of template F 01.02 of Annexes III and IV to this Implementing Regulation.
0210	**1.2.6 HAIRCUTS FOR TRADING LIABILITIES AT FAIR VALUE** Part 1.29 of Annex V to this Implementing Regulation The information reported in this row shall correspond to row 0295 of template F 01.02 of Annexes III and IV to this Implementing Regulation.

Not in effect

6.2. C 32.02 - Prudent Valuation: Core Approach (PruVal 2)

6.2.1. General remarks

178. The purpose of this template is to provide information on the composition of the total AVA to be deducted from own funds under Articles 34 and 105 CRR alongside relevant information about the accounting valuation of the positions that give rise to the determination of AVAs.

179. This template shall be completed by all institutions that:

(a) are required to use the core approach because they exceed the threshold referred to in Article 4(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4, either on an individual basis or on a consolidated basis as set out in Article 4(3) of that Regulation; or

(b) have chosen to apply the core approach despite not exceeding the threshold.

This document is not effective today but will become effective in the future.

180. For the purposes of this template, 'upside uncertainty' shall mean the following: As determined by Article 8(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4, AVAs are calculated as the difference between the fair value and a prudent valuation that is determined on the basis of a 90% confidence that institutions can exit the exposure at that point or better within the notional range of plausible values. The upside value or 'upside uncertainty' is the opposing point in the distribution of plausible values at which institutions are only 10% confident that they can exit the position at that point or better. The upside uncertainty shall be calculated and aggregated on the same basis as the total AVA but substituting a 10% level of certainty for the 90% used when determining the total AVA.

6.2.2. Instructions concerning specific positions

Columns	
0010 - 0100	**CATEGORY LEVEL AVA** The category level AVAs for market price uncertainty, close-out costs, model risk, concentrated positions, future administrative costs, early termination and operational risk are calculated as described in Articles 9, 10, 11 and 14 to 17 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 respectively. For the market price uncertainty, close-out cost and model risk categories, which are subject to diversification benefit as set out in Articles 9(6), 10(7) and 11(7) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4, respectively, category level AVAs shall be, unless indicated otherwise, reported as the straight sum of the individual AVAs before diversification benefit [since diversification benefits calculated using method 1 or method 2 of the Annex of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 are reported in items 1.1.2, 1.1.2.1 and 1.1.2.2 of the template]. For the market uncertainty, close-out cost and model risk categories, amounts calculated under the expert-based approach as referred to in point (b) of Article 9(5), point (b) of Article 10(6) and Article 11(4) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 shall be separately reported in columns 0020, 0040 and 0060.
0010	**MARKET PRICE UNCERTAINTY** Article 105(10) CRR. Market price uncertainty AVAs calculated in accordance with Article 9 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0020	**OF WHICH: CALCULATED USING THE EXPERT-BASED APPROACH** Market price uncertainty AVAs calculated in accordance with point (b) of Article 9(5) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4

Not in effect

This document is not effective today but will become effective in the future.

0030	**CLOSE-OUT COSTS** Article 105(10) CRR. Close-out costs AVAs calculated in accordance with Article 10 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0040	**OF WHICH: CALCULATED USING THE EXPERT-BASED APPROACH** Close-out costs AVAs calculated in accordance with point (b) of Article 10(6) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0050	**MODEL RISK** Article 105(10) CRR Model risk AVAs calculated in accordance with Article 11 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0060	**OF WHICH: CALCULATED USING THE EXPERT BASED APPROACH** Model risk AVAs calculated in accordance with Article 11(4) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0070	**CONCENTRATED POSITIONS** Article 105(11) CRR Concentrated positions AVAs calculated in accordance with Article 14 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 .
0080	**FUTURE ADMINISTRATIVE COSTS** Article 105(10) CRR Future administrative costs AVAs calculated in accordance with Article 15 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0090	**EARLY TERMINATION** Article 105(10) CRR Early termination AVAs calculated in accordance with Article 16 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0100	**OPERATIONAL RISK** Article 105(10) CRR Operational risk AVAs calculated in accordance with Article 17 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4

Not in effect

This document is not effective today but will become effective in the future.

0110	**TOTAL AVA** Row 0010: total AVA to be deducted from own funds in accordance with Articles 34 and 105 CRR and reported accordingly in row 0290 of C 01.00. The total AVA shall be the sum of rows 0030 and 0180. Row 0020: Share of the total AVA reported in row 0010 stemming from trading book positions (absolute value). Rows 0030 to 0160: Sum of columns 0010, 0030, 0050 and 0070 to 0100. Rows 0180 to 0210: Total AVA stemming from portfolios under the fall-back approach.
0120	**UPSIDE UNCERTAINTY** Article 8(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 The upside uncertainty shall be calculated and aggregated on the same basis as the total AVA computed in column 0110, but substituting a 10% level of certainty for the 90% used when determining the total AVA.
0130 - 0140	**FAIR-VALUED ASSETS AND LIABILITIES** Absolute value of fair-valued assets and liabilities corresponding to the AVA amounts reported in rows 0010 to 0130 and row 0180. For some rows, in particular rows 0090 to 0130, these amounts may have to be approximated or allocated based on expert judgement. Row 0010: Total absolute value of fair-valued assets and liabilities included in the threshold computation of Article 4(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4. That includes the absolute value of fair-valued assets and liabilities for which AVAs are assessed to have zero value in accordance with Articles 9(2), 10(2) or 10(3) of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4, which are also separately reported in rows 0070 and 0080. Row 0010 is the sum of row 0030 and row 0180. Row 0020: share of total absolute value of fair-valued assets and liabilities reported in row 0010 stemming from trading book positions (absolute value). Row 0030: Absolute value of fair-valued assets and liabilities corresponding to the portfolios referred to in Articles 9 to 17 of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4. That includes the absolute value of fair-valued assets and liabilities for which AVAs are assessed to have zero value in accordance with Articles 9(2), 10(2) or 10(3) of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4, which are also separately reported in rows 0070 and 0080. Row 0030 shall be the sum of rows 0090 to 0130. Row 0050: Absolute value of fair-valued assets and liabilities included in the scope of the computation of unearned credit spread AVA. For the purpose of the computation of this AVA, exactly matching, offsetting fair-valued assets and

Not in effect

This document is not effective today but will become effective in the future.

	liabilities, excluded from the threshold computation in accordance with Article 4(2) of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4, may not be considered exactly matching, offsetting anymore. Row 0060: Absolute value of fair-valued assets and liabilities included in the scope of the computation of investment and funding costs AVA. For the purpose of the computation of this AVA, exactly matching, offsetting fair-valued assets and liabilities, excluded from the threshold computation in accordance with Article 4(2) of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4, may not be considered exactly matching, offsetting anymore. Row 0070: Absolute value of fair-valued assets and liabilities corresponding to the valuation exposures assessed to have zero AVA value referred to in Article 9(2) of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4. Row 0080: Absolute value of fair-valued assets and liabilities corresponding to the valuation exposures assessed to have zero AVA value referred to in paragraphs 2 and 3 of Article 10 of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4. Rows 0090 to 0130: Absolute value of fair-valued assets and liabilities allocated as set out below (see corresponding row instructions) in accordance with the following risk categories: interest rates, foreign exchange, credit, equities, and commodities. That includes the absolute value of fair-valued assets and liabilities for which AVAs are assessed to have zero value in accordance with Articles 9(2), 10(2) or 10(3) of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4, which are also separately reported in rows 0070 and 0080. Row 0180: Absolute value of fair-valued assets and liabilities corresponding to the portfolios under the fall-back approach.
0130	**FAIR-VALUED ASSETS** Absolute value of fair-valued assets corresponding to the different rows as explained in the instructions on columns 0130-0140 above.
0140	**FAIR-VALUED LIABILITIES** Absolute value of fair-valued liabilities corresponding to the different rows as explained in the instructions on columns 0130-0140 above.
0150	**QTD REVENUE** The quarter-to-date revenues (‘QTD revenue’) since the last reporting date attributed to the fair valued assets and liabilities corresponding to the different rows as explained in the instructions on columns 0130-0140 above, where relevant allocated or approximated based on expert judgment.

Not in effect

This document is not effective today but will become effective in the future.

0160	**IPV DIFFERENCE** The sum across all positions and risk factors of unadjusted difference amounts ('IPV difference') calculated at the month end closest to the reporting date under the independent price verification process performed in accordance with Article 105(8) CRR, with respect to the best available independent data for the relevant position or risk factor. Unadjusted difference amounts refer to unadjusted differences between the trading system generated valuations and the valuations assessed during the monthly IPV process. No adjusted difference amounts in the books and records of the institution for the relevant month end date shall be included in the calculation of IPV difference.
0170 - 0250	**FAIR VALUE ADJUSTMENTS** Adjustments, sometimes also referred to as 'reserves', potentially applied in the institution's accounting fair value that are made outside of the valuation model used to generate carrying amounts (excluding deferral of day one gains and losses) and that can be identified as addressing the same source of valuation uncertainty as the relevant AVA. They could reflect risk factors not captured within the valuation technique that are in a form of a risk premium or exit cost and are compliant with the definition of fair value. They shall nevertheless be considered by market participants when setting a price. (IFRS 13.9 and IFRS13.88)
0170	**MARKET PRICE UNCERTAINTY** Adjustment applied in the institution's fair value to reflect the risk premium arising from the existence of a range of observed prices for equivalent instruments or, in respect of a market parameter input to a valuation model, the instruments from which the input has been calibrated, and thus that can be identified as addressing the same source of valuation uncertainty as the Market price uncertainty AVA.
0180	**CLOSE-OUT COSTS** Adjustment applied in the institution's fair value to adjust for the fact that the position level valuations do not reflect an exit price for the position or portfolio, in particular where such valuations are calibrated to a mid-market price, and thus that can be identified as addressing the same source of valuation uncertainty as the close-out costs AVA.
0190	**MODEL RISK** Adjustment applied in the institution's fair value to reflect market or product factors that are not captured by the model used to calculate daily position values and risks ('valuation model') or to reflect an appropriate level of prudence given the uncertainty arising from the existence of a range of alternative valid models and model calibrations and thus that can be identified as addressing the same source of valuation uncertainty as the model risk AVA.

Not in effect

This document is not effective today but will become effective in the future.

0200	**CONCENTRATED POSITIONS** Adjustment applied in the institution's fair value to reflect the fact that the aggregate position held by the institution is larger than normal traded volume or larger than the position sizes on which observable quotes or trades that are used to calibrate the price or inputs used by the valuation model are based and thus can be identified as addressing the same source of valuation uncertainty as the concentrated positions AVA.
0210	**UNEARNED CREDIT SPREADS** Adjustment applied in the institution's fair value to cover expected losses due to counterparty default on derivative positions (i.e. total Credit Valuation Adjustment 'CVA' at institution level).
0220	**INVESTING AND FUNDING COSTS** Adjustment applied in the institution's fair value to compensate where valuation models do not fully reflect the funding cost that market participants would factor into the exit price for a position or portfolio (i.e. total Funding Valuation Adjustment at institution level where an institution computes such adjustment, or alternatively, equivalent adjustment).
0230	**FUTURE ADMINISTRATION COSTS** Adjustment applied in the institution's fair value to reflect administrative costs that are incurred by the portfolio or position but are not reflected in the valuation model or the prices used to calibrate inputs to that model, and thus that can be identified as addressing the same source of valuation uncertainty as the Future administrative costs AVA.
0240	**EARLY TERMINATION** Adjustments applied in the institution's fair value to reflect contractual or non-contractual early termination expectations that are not reflected in the valuation model and thus can be identified as addressing the same source of valuation uncertainty as the Early termination AVA.
0250	**OPERATIONAL RISK** Adjustments applied in the institution's fair value to reflect the risk premium that market participants would charge to compensate for operational risks arising from hedging, administration and settlement of contracts in the portfolio, and thus can be identified as addressing the same source of valuation uncertainty as the operational risk AVA.
0260	**DAY 1 P&L** Adjustments to reflect instances where the valuation model plus all other relevant fair value adjustments applicable to a position or portfolio did not reflect the price paid or received at first day recognition, i.e. the deferral of day one gains and losses (IFRS 9.B5.1.2.A).

Not in effect

This document is not effective today but will become effective in the future.

0270	**EXPLANATION DESCRIPTION** Description of the positions treated in accordance with point (b) of Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 and the reason why it was not possible to apply Articles 9 to 17 thereof.

Rows	
0010	**1. TOTAL CORE APPROACH** Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 For each relevant category of AVAs referred to in columns 0010 to 0110, total AVAs computed under the core approach as set out in Chapter 3 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 o for fair-valued assets and liabilities included in the threshold computation in accordance with Article 4(1) of that Regulation. That includes the diversification benefits reported in row 0140 in accordance with Articles 9(6), 10(7) and 11(7) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0020	**OF WHICH: TRADING BOOK** Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 For each relevant category of AVAs referred to in columns 0010 to 0110, share of total AVAs reported in row 0010 stemming from trading book positions (absolute value).
0030	**1.1 PORTFOLIOS UNDER ARTICLES 9 TO 17 OF** PRA Rulebook, Trading Book (CRR) Part, Chapter 4 **- TOTAL CATEGORY LEVEL POST-DIVERSIFICATION** Point (a) of Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 For each relevant category of AVAs referred to in columns 0010 to 0110, total AVAs computed in accordance with Articles 9 to 17 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 for fair-valued assets and liabilities included in the threshold computation in accordance with Article 4(1) of that Regulation, except fair-valued assets and liabilities subject to the treatment described in point (b) of Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 That includes the AVAs computed in accordance with Articles 12 and 13 of

	PRA Rulebook, Trading Book (CRR) Part, Chapter 4 that are reported in rows 0050 and 0060 and are included in market price uncertainty AVAs, close-out costs AVAs and model risk AVAs as set out in Articles 12(2) and 13(2) of that Regulation. That includes the diversification benefits reported in row 0140 in accordance with Articles 9(6), 10(7) and 11(7) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4

Not in effect

This document is not effective today but will become effective in the future.

	Row 0030 shall be the difference between rows 0040 and 0140.
0040 - 0130	**1.1.1 TOTAL CATEGORY LEVEL PRE-DIVERSIFICATION** For rows 0090 to 0130, institutions shall allocate their fair-valued assets and liabilities included in the threshold computation in accordance with Article 4(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 (trading book and non-trading book) to the following risk categories: interest rates, foreign exchange, credit, equities, and commodities. To that end, institutions shall rely on their internal risk management structure and, following a mapping developed based on expert judgement, allocate their business lines or trading desks to the most appropriate risk category. AVAs, Fair Value Adjustments and other required information which correspond to the allocated business lines or trading desks, shall be allocated to the same relevant risk category to provide at row level for each risk category a consistent overview of the adjustments performed both for prudential purposes and accounting purposes, as well as an indication of the size of the positions concerned (in terms of fair-valued assets and liabilities). Where AVAs or other adjustments are computed at a different level of aggregation, in particular at firm level, institutions shall develop an allocation methodology of the AVAs to the relevant sets of positions. The allocation methodology shall lead to row 0040 being the sum of rows 0050 to 0130 for columns 0010 to 0100. Regardless of the approach applied, the information reported shall, as much as possible, be consistent at row level, since the information provided will be compared at this level (AVA amounts, upside uncertainty, fair-value amounts and potential fair-value adjustments). The breakdown in rows 0090 to 0130 excludes the AVAs computed in accordance with Articles 12 and 13 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 that are reported in rows 0050 and 0060 and are included in market price uncertainty AVAs, closeout costs AVAs and model risk AVAs as set out in Articles 12(2) and 13(2) of that Regulation. Diversification benefits are reported in row 0140 in accordance with Articles 9(6), 10(7) and 11(7) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 and are therefore excluded from rows 0040 to 0130.

Not in effect

This document is not effective today but will become effective in the future.

0050	**OF WHICH: UNEARNED CREDIT SPREADS AVA** Article 105(10) CRR, Article 12 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 The total AVA calculated for unearned credit spreads ('AVA on CVA') and its allocation between market price uncertainty, close-out cost or model risk AVAs under Article 12 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 Column 0110: The total AVA is given for information only as its allocation between market price uncertainty, close-out cost or model risk AVAs leads to its inclusion – after taking into account diversification benefits – under the respective category level AVAs. Columns 0130 and 0140: Absolute value of fair-valued assets and liabilities included in the scope of the computation of unearned credit spread AVAs. For the purpose of the computation of this AVA, exactly matching, offsetting fair-valued assets and liabilities, excluded from the threshold computation in accordance with Article 4(2) of Delegated Regulation (EU) 2016/101 PRA Rulebook, Trading Book (CRR) Part, Chapter 4 shall not be considered exactly matching, offsetting anymore.
0060	**OF WHICH: INVESTMENT AND FUNDING COSTS AVA** Article 105(10) CRR, Article 17 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 The total AVA calculated for investing and funding costs and its allocation between market price uncertainty, close-out cost or model risk AVAs under Article 13 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 Column 0110: The total AVA is given for information only as its allocation between market price uncertainty, close-out cost or model risk AVAs leads to its inclusion – after taking into account diversification benefits – under the respective category level AVAs. Columns 0130 and 0140: Absolute value of fair-valued assets and liabilities included in the scope of the computation of investment and funding costs AVA. For the purpose of the computation of this AVA, exactly matching, offsetting fair valued assets and liabilities, excluded from the threshold computation in accordance with Article 4(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 shall not be considered exactly matching, offsetting anymore.
0070	**OF WHICH: AVA ASSESSED TO HAVE ZERO VALUE UNDER ARTICLE 9(2) OF** PRA Rulebook, Trading Book (CRR) Part, Chapter 4 Absolute value of fair-valued assets and liabilities corresponding to the valuation exposures assessed to have zero AVA value under Article 9(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4

Not in effect

This document is not effective today but will become effective in the future.

0080	**OF WHICH: AVA ASSESSED TO HAVE ZERO VALUE UNDER PARAGRAPHS 2 AND 3 OF ARTICLE 10 OF** PRA Rulebook, Trading Book (CRR) Part, Chapter 4 Absolute value of fair-valued assets and liabilities corresponding to the valuation exposures assessed to have zero AVA value under Article 10(2) or 10(3) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0090	**1.1.1.1 INTEREST RATES**
0100	**1.1.1.2 FOREIGN EXCHANGE**
0110	**1.1.1.3 CREDIT**

0120	**1.1.1.4 EQUITIES**
0130	**1.1.1.5 COMMODITIES**
0140	**1.1.2 (-) DIVERSIFICATION BENEFITS** Total diversification benefit. Sum of rows 0150 and 0160.
0150	**1.1.2.1 (-) DIVERSIFICATION BENEFIT CALCULATED USING METHOD 1** For those categories of AVA aggregated under Method 1 in accordance with Articles 9(6), 10(7) and 11(6) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4, the difference between the sum of the individual AVAs and the total category level AVA after adjusting for aggregation.
0160	**1.1.2.2 (-) DIVERSIFICATION BENEFIT CALCULATED USING METHOD 2** For those categories of AVA aggregated under Method 2 in accordance with Articles 9(6), 10(7) and 11(6) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4, the difference between the sum of the individual AVAs and the total category level AVA after adjusting for aggregation.
0170	**1.1.2.2* MEMORANDUM ITEM: PRE-DIVERSIFICATION AVAS REDUCED BY MORE THAN 90% BY DIVERSIFICATION UNDER METHOD 2** In the terminology of Method 2, the sum of FV – PV for all valuation exposures for which APVA < 10% (FV – PV).

Not in effect

This document is not effective today but will become effective in the future.

0180	**1.2 PORTFOLIOS CALCULATED UNDER THE FALL-BACK APPROACH** Point (b) of Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4. For portfolios subject to the fall-back approach under point (b) of Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4, the total AVA shall be computed as a sum of rows 0190, 0200 and 0210. Relevant balance sheet and other contextual information shall be provided in columns 0130 - 0260. A description of the positions and the reason why it was not possible to apply Articles 9 to 17 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 shall be provided in column 0270.
0190	**1.2.1 FALL-BACK APPROACH; 100% UNREALISED PROFIT** Point (b)(i) of Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0200	**1.2.2 FALL-BACK APPROACH; 10% NOTIONAL VALUE** Point (b)(ii) of Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4
0210	**1.2.3 FALL-BACK APPROACH; 25% OF INCEPTION VALUE** Point (b)(iii) of Article 7(2) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4

6.3. C 32.03 - Prudent Valuation: Model Risk AVA (PruVal 3)

6.3.1. General remarks

181. This template is to be completed only by institutions that exceed the threshold referred to in Article 4(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 at their level. Institutions that are part of a group breaching the threshold on a consolidated basis are required to report this template only where the y also exceed the threshold at their level.

182. This template shall be used to report details of the top 20 individual model risk AVAs in terms of AVA amount that contribute to the total category level model risk AVA computed in accordance with Article 11 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4. That information corresponds to the information reported in column 0050 of template C 32.02.

183. The top 20 individual model risk AVAs, and corresponding product information, shall be reported in decreasing order starting from the largest individual model risk AVAs.

184. Products corresponding to those top individual model risk AVAs shall be reported using the product inventory required by point (a) of Article 19(3) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4.

Not in effect

This document is not effective today but will become effective in the future.

185. Where products are sufficiently homogenous with respect to the valuation model and the model risk AVA, they shall be merged and shown on one line for the purpose of maximising coverage of this template in respect of the total category level Model Risk AVA of the institution.

6.3.2. Instructions concerning specific positions

Columns	
0005	**RANK** The rank is a row identifier and shall be unique for each row in the template. It shall follow the numerical order 1, 2, 3, etc., with 1 being assigned to the highest individual model risk AVAs, 2 to the second highest and so on.
0010	**MODEL** Internal name (alpha-numerical) of the model used by the institution to identify the model.
0020	**RISK CATEGORY** The risk category (interest rates, FX, credit, equities, commodities) that most appropriately characterises the product or group of products that give rise to the model risk valuation adjustment. Institutions shall report the following codes: IR – interest rates FX – foreign exchange CR – credit EQ – equities CO – commodities
0030	**PRODUCT** Internal name (alpha-numerical) for the product or group of products, in line with the product inventory required by point (a) of Article 19(3) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4, that is valued using the model.
0040	**OBSERVABILITY** Number of price observations for the product or group of products in the last twelve months that meet either of the following criteria: - The price observation is a price at which the institution has conducted a transaction; - It is a verifiable price for an actual transaction between third parties; - The price is obtained from a committed quote. Institutions shall report one of the following values: ‘none’, ‘1-6’, ‘6-24’, ‘24-100’, ‘100+’.

Not in effect

This document is not effective today but will become effective in the future.

0050	**MODEL RISK AVA** Article 11(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4. Individual model risk AVA before diversification benefit, but after portfolio netting where relevant.
0060	**OF WHICH: USING EXPERT-BASED APPROACH** Amounts in column 0050 that have been calculated under the expert-based approach referred to in Article 11(4) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4.
0070	**OF WHICH: AGGREGATED USING METHOD 2** Amounts in column 0050 that have been aggregated under Method 2 of the Annex to PRA Rulebook, Trading Book (CRR) Part, Chapter 4. These amounts correspond to FV – PV in the terminology of that Annex.
0080	**AGGREGATED AVA CALCULATED UNDER METHOD 2** The contribution towards the total category level AVA for model risk, as computed in accordance with Article 11(7) of the PRA Rulebook, Trading Book (CRR) Part, Chapter 4 of individual model risk AVAs that are aggregated using Method 2 of the Annex to that Regulation (EU). That amount corresponds to APVA in the terminology of the Annex.
0090 - 0100	**FAIR-VALUED ASSETS AND LIABILITIES** Absolute value of fair-valued assets and liabilities valued using the model reported in column 0010 as stated in the financial statements under the applicable framework.
0090	**FAIR-VALUED ASSETS** Absolute value of fair-valued assets valued using the model reported in column 0010 as stated in the financial statements under the applicable framework.
0100	**FAIR-VALUED LIABILITIES** Absolute value of fair-valued liabilities valued using the model reported in column 0010 as stated in the financial statements under the applicable framework.

Not in effect

This document is not effective today but will become effective in the future.

0110	**IPV DIFFERENCE (OUTPUT TESTING)** The sum of unadjusted difference amounts ('IPV difference') calculated at the month end closest to the reporting date under the independent price verification process performed in accordance with Article 105(8) CRR, with respect to the best available independent data for the corresponding product or group of products. Unadjusted difference amounts refer to unadjusted differences between the trading system generated valuations and the valuations assessed during the monthly IPV process. No adjusted difference amounts in the books and records of the institution for the relevant month end date shall be included in the calculation of IPV difference. Only results that have been calibrated from prices of instruments that would be mapped to the same product (output testing) shall be included here. Input testing results from market data inputs that are tested against levels that have been calibrated from different products shall not be included.
0120	**IPV COVERAGE (OUTPUT TESTING)** The percentage of those positions mapped to the model weighted by model risk AVA that is covered by the output IPV testing results given in column 0110.
0130 – 0140	**FAIR VALUE ADJUSTMENTS** Fair Value adjustments as referred to in columns 0190 and 0240 of template C 32.02 that have been applied to the positions mapped to the model in column 0010.
0150	**DAY 1 P&L** Adjustments as defined in column 0260 of template C 32.02 that have been applied to the positions mapped to the model in column 0010.

Not in effect

6.4. C 32.04 - Prudent Valuation: Concentrated positions AVA (PruVal 4)

6.4.1. General remarks

186. This template shall be completed only by institutions that exceed the threshold referred to in Article 4(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4. Institutions that are part of a group breaching the threshold on a consolidated basis shall report this template only where they also exceed the threshold at their level.

187. This template shall be used to report details of the top 20 individual concentrated positions AVAs in terms of AVA amount that contribute to the total category level concentrated positions AVA computed in accordance with Article 14 of PRA Rulebook, Trading Book (CRR) Part, Chapter 4. This information shall correspond to the information reported in column 0070 of template C 32.02.

This document is not effective today but will become effective in the future.

188. The top 20 concentrated positions AVAs, and corresponding product information, shall be reported in decreasing order starting from the largest individual concentrated positions AVAs.

189. Products corresponding to these top individual concentrated positions AVAs shall be reported using the product inventory required by point (a) of Article 19(3) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4.

190. Positions that are homogenous in terms of AVA calculation methodology shall be aggregated where this is possible to maximise the coverage of this template.

6.4.2. Instructions concerning specific positions

Columns	
0005	**RANK** The rank is a row identifier and shall be unique for each row in the template. It shall follow the numerical order 1, 2, 3, etc., with 1 being assigned to the highest concentrated positions AVAs, 2 to the second highest and so on.
0010	**RISK CATEGORY** The risk category (interest rates, FX, credit, equities, commodities) that most appropriately characterises the position. Institutions shall report the following codes: IR – Interest Rates FX – Foreign exchange CR – Credit EQ – Equities CO – Commodities
0020	**PRODUCT** Internal name for the product or group of products in line with the product inventory required by point (a) of Article 19(3) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4.
0030	**UNDERLYING** Internal name of the underlying, or underlyings, in the case of derivatives or of the instruments in the case of non-derivatives.

Not in effect

This document is not effective today but will become effective in the future.

0040	**CONCENTRATED POSITION SIZE** Size of the individual concentrated valuation position identified in accordance with point (a) of Article 14(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4, expressed in the unit described in column 0050.
0050	**SIZE MEASURE** Unit of size measure used internally as part of the identification of the concentrated valuation position to compute the concentrated position size referred in column 0040. In the case of positions in bonds or equity, please report the unit used for internal risk management, such as 'number of bonds', 'number of shares' or 'market value'. In the case of position in derivatives, please report the unit used for internal risk management, such as 'PV01; EUR per 1 basis point parallel yield curve shift'.
0060	**MARKET VALUE** Market value of the position.
0070	**PRUDENT EXIT PERIOD** The prudent exit period in number of days estimated in accordance with point (b) of Article 14(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4.
0080	**CONCENTRATED POSITIONS AVA** The concentrated positions AVA amount calculated in accordance with Article 14(1) of PRA Rulebook, Trading Book (CRR) Part, Chapter 4 for the individual concentrated valuation position concerned.
0090	**CONCENTRATED POSITION FAIR VALUE ADJUSTMENT** The amount of any fair value adjustments taken to reflect the fact that the aggregate position held by the institution is larger than the normal traded volume or larger than position sizes and on which quotes or trades, which are used to calibrate the price or inputs used by the valuation model, are based. The amount reported shall correspond to the amount that has been applied to the individual concentrated valuation position concerned.

Not in effect

This document is not effective today but will become effective in the future.

0100	**IPV DIFFERENCE** The sum of unadjusted difference amounts ('IPV difference') calculated at the month end closest to the reporting date under the independent price verification process performed in accordance with Article 105(8) CRR, with respect to the best available independent data for the individual concentrated valuation position concerned. Unadjusted difference amounts shall refer to unadjusted differences between the valuations generated by the trading system and the valuations assessed during the monthly IPV process. No adjusted difference amounts in the books and records of the institution for the relevant month end date shall be included in the calculation of IPV difference.

7. C 33.00 - Exposures to General governments (GOV)

7.1. General remarks

191. The information for the purpose of template C 33.00 shall cover all exposures to 'General governments' as referred to in point (b) of paragraph 42 of Annex V to this Implementing Regulation.

192. Where the exposures to 'General governments' are subject to own funds requirements in accordance with Title II of Part Three CRR, exposures to 'General governments' are included in different exposure classes in accordance with Article 112 and Article 147 CRR, as specified by the instructions for the completion of template C 07.00, C 08.01 and C 08.02.

193. Table 2 (Standardised Approach) and Table 3 (IRB Approach), included in Part 3 of Annex V to this Implementing Regulation, shall be observed for the mapping of exposure classes used to calculate capital requirements under CRR to counterparty sector 'General governments'.

194. Information shall be reported for the total aggregate exposures (meaning the sum of all countries in which the bank has sovereign exposures) and for each country on the basis of the residence of the counterparty on an immediate borrower basis.

195. The allocation of exposures to exposure classes or jurisdictions shall be made without considering credit mitigation techniques and in particular without considering substitution effects. However, the calculation of exposure values and risk weighted exposure amounts for each exposure class and each jurisdiction shall include the incidence of credit risk mitigation techniques, including substitution effects.

196. The reporting of information on exposures to 'General governments' by jurisdiction of residence of the immediate counterparty other than the domestic jurisdiction of the reporting institution is subject to the thresholds laid down in Article 6(3) of this Implementing Regulation.

Not in effect

This document is not effective today but will become effective in the future.

7.2. Scope of the template on exposures to “General governments”

197. The scope of the GOV template covers on-balance sheet, off-balance sheet and derivatives direct exposures to “General governments” in the banking and trading book. In addition, a memorandum item on indirect exposures in the form of credit derivatives sold on general government exposures is also requested.

198. An exposure is a direct exposure when the immediate counterparty is an entity that is a ‘General government’ as referred to in point (b) of paragraph 42 of Annex V to this Implementing Regulation.

199. The template is divided in two sections. The first one is based on a breakdown of exposures by risk, regulatory approach and exposure classes whereas a second one is based on a breakdown by residual maturity

7.3. Instructions concerning specific positions

Columns	Instructions
0010-0260	**DIRECT EXPOSURES**
0010-0140	**ON-BALANCE SHEET EXPOSURES**
0010	**Total gross carrying amount of non-derivative financial assets** Aggregate of gross carrying amount, as determined in accordance with paragraph 34 of Part 1 of Annex V to this Implementing Regulation, of non-derivative financial assets to General governments, for all accounting portfolios under IFRS or national GAAP based on BAD defined in paragraphs 15 to 22 of Part 1 of Annex V to this Implementing Regulation, and listed in columns 0030 to 0120 Prudent valuation adjustments shall not reduce the gross carrying amount of trading and non-trading exposures measured at fair value.
0020	**Total carrying amount of non-derivative financial assets (net of short positions)** Aggregate of the carrying amount, as referred to in paragraph 27 of Part 1 of Annex V to this Implementing Regulation, of non-derivative financial assets to General governments for all accounting portfolios under IFRS or national GAAP based on BAD defined in paragraphs 15 to 22 of Part 1 of Annex V to this Implementing Regulation and listed in columns 0030 to 0120, net of short positions. Where the institution has a short position for the same residual maturity and the same immediate counterparty that is denominated in the same currency, the carrying amount of the short position shall be netted against the carrying amount of the direct position. That net amount shall be considered to be zero when it is a negative amount. Where an institution has a short position without a matching direct position, the amount of the short position shall be considered zero for the purposes of this column.

Not in effect

This document is not effective today but will become effective in the future.

0030-0120	**NON-DERIVATIVE FINANCIAL ASSETS BY ACCOUNTING PORTFOLIOS** Aggregate carrying amount of non-derivative financial assets, as defined in the row above of this table, to General governments, broken down by accounting portfolio under the applicable accounting framework.
0030	**Financial assets held for trading** IFRS 7.8(a)(ii); IFRS 9 Appendix A
0040	**Trading financial assets** Articles 32 and 33 BAD; Paragraph 16 of Part 1 of Annex V to this Implementing Regulation; point (a) of Article 8(1) AD Only to be reported by institutions under national Generally Accepted Accounting Principles (GAAP).
0050	**Non-trading financial assets mandatorily at fair value through profit or loss** IFRS 7.8(a)(ii); IFRS 9.4.1.4
0060	**Financial assets designated at fair value through profit or loss** IFRS 7.8(a)(i); IFRS 9.4.1.5 and point (a) of Article 8(1) and Article 8(6) AD
0070	**Non-trading non-derivative financial assets measured at fair value through profit or loss** Article 36(2) BAD; point (a) of Article 8(1) AD Only to be reported by institutions under national Generally Accepted Accounting Principles (GAAP).
0080	**Financial assets at fair value through other comprehensive income** IFRS 7.8(d); IFRS 9.4.1.2A
0090	**Non-trading non-derivative financial assets measured at fair value to equity** Point (a) of Article 8(1) and Article 8(8) AD Only to be reported by institutions under national Generally Accepted Accounting Principles (GAAP).
0100	**Financial assets at amortised cost** IFRS 7.8(f); IFRS 9.4.1.2; Paragraph 15 of Part 1 of Annex V to this Implementing Regulation

Not in effect

This document is not effective today but will become effective in the future.

0110	**Non-trading non-derivative financial assets measured at a cost-based method** Article 35 BAD; point (i) of Article 6(1) and Article 8(2) AD; Paragraph 16 of Part 1 of Annex V to this Implementing Regulation Only to be reported by institutions under national Generally Accepted Accounting Principles (GAAP).
0120	**Other non-trading non-derivative financial assets** Article 37 BAD; Article 12(7) AD; Paragraph 16 of Part 1 of Annex V to this Implementing Regulation Only to be reported by institutions under national Generally Accepted Accounting Principles (GAAP).
0130	**Short positions** Carrying amount of short positions, as defined in IFRS 9 BA.7(b) where the direct counterparty is a General government as defined in paragraphs 155 to 160 of this Annex. Short positions arise where the institution sells securities acquired in a reverse repurchase loan or borrowed in a securities lending transaction. The carrying amount is the fair value of the short positions. Short positions shall be reported by residual maturity bucket, as listed in rows 0170 to 0230, and by immediate counterparty. The short positions reported in this column can be netted against positions with the same residual maturity and immediate counterparty and denominated in the same currency that are reported in columns 0030 to 0120 in order to obtain the net position that is reported in column 0020.
0140	**Of which: Short positions from reverse repurchased loans classified as held for trading or trading financial assets** Carrying amount of short positions, as defined in IFRS 9 BA.7(b), that arise when the institution sells the securities acquired in reverse repurchase loans, where the direct counterparty of those securities is a General government and that are included in the held for trading or trading financial assets accounting portfolios (columns 0030 or 0040). Short positions that arise when the sold securities were borrowed in a securities lending transition shall not be included in this column.
0150	**Accumulated impairment**

Not in effect

This document is not effective today but will become effective in the future.

	Aggregate accumulated impairment related to non-derivative financial assets reported in columns 0080 to 0120 (paragraphs 70 and 71 of Part 2 of Annex V to this Implementing Regulation)
0160	**Accumulated impairment - of which: from financial assets at fair value through other comprehensive income or from non-trading non-derivative financial assets measured at fair value to equity** Aggregate of accumulated impairment related to non-derivative financial assets reported in columns 0080 and 0090.
0170	**Accumulated negative changes in fair value due to credit risk** Aggregate of accumulated negative changes in fair value due to credit risk related to positions informed in columns 0050, 0060, 0070, 0080 and 0090 (paragraph 69 of Part 2 of Annex V to this Implementing Regulation)
0180	**Accumulated negative changes in fair value due to credit risk - of which: from non-trading financial assets mandatorily at fair value through profit or loss, financial assets designated at fair value through profit or loss or from non-trading financial assets measured at fair value through profit or loss** Aggregate of accumulated negative changes in fair value due to credit risk related to positions informed in columns 0050, 0060 and 0070.
0190	**Accumulated negative changes in fair value due to credit risk - of which: from financial assets at fair value through other comprehensive income or from non-trading non-derivative financial assets measured at fair value to equity** Aggregate of accumulated negative changes in fair value due to credit risk related to positions informed in columns 0080 and 0090.
0200-0230	**DERIVATIVES** Direct derivative positions shall be reported in columns 0200 to 0230. For the reporting of derivatives subject to both counterparty credit risk and market risk capital charges, see instructions for the row breakdown.

Not in effect

This document is not effective today but will become effective in the future.

0200-0210	**Derivatives with positive fair value** All derivative instruments with a General government counterparty with a positive fair value for the institution at the reporting date, regardless of whether those instruments are used in a qualifying hedging relationship, are held for trading, or are included in the trading portfolio under IFRS and national GAAP based on BAD. Derivatives used in economic hedging shall be reported here when they are included in the trading or held for trading accounting portfolios (paragraphs 120, 124, 125 and 137 to 140 of Part 2 of Annex V to this Implementing Regulation).
0200	**Derivatives with positive fair value: Carrying amount** Carrying amount of the derivatives accounted for as financial assets at the reporting reference date. Under GAAP based on BAD, derivatives to be reported in these columns include the derivative instruments measured at cost or at the lower of cost or market included in the trading portfolio or designated as hedging instruments.
0210	**Derivatives with positive fair value: Notional amount** Under IFRS and national GAAP based on BAD, notional amount, as defined in paragraphs 133 to 135 of Part 2 of Annex V to this Implementing Regulation, of all derivative contracts concluded and not yet settled at the reporting reference date, where the counterparty is a General government as defined in paragraphs 155 to 160 of this Annex and the fair value of the derivative is positive for the institution at the reference date.
0220-0230	**Derivatives with negative fair value** All derivative instruments with a General government counterparty with a negative fair value for the institution at the reporting reference date, regardless of whether those instruments are used in a qualifying hedging relationship or are held for trading or included in the trading portfolio under IFRS and national GAAP based on BAD. Derivatives used in economic hedging shall be reported here when they are included in the trading or held for trading accounting portfolios (paragraphs 120, 124, 125 and 137 to 140 of Part 2 of Annex V to this Implementing Regulation).
0220	**Derivatives with negative fair value: Carrying amount** Carrying amount of the derivatives accounted for as financial liabilities at the reporting reference date. Under GAAP based on BAD, derivatives to be reported in these columns include the derivative instruments measured at cost or at the lower of cost or market included in the trading portfolio or designated as hedging instruments.

Not in effect

This document is not effective today but will become effective in the future.

0230	**Derivatives with negative fair value: Notional amount** Under IFRS and national GAAP based on BAD, notional amount, as defined in paragraphs 133 to 135 of Part 2 of Annex V to this Implementing Regulation, of all derivative contracts concluded and not yet settled at the reference date, where the counterparty is a General government as defined in paragraphs 155 to 160 of this Annex and the fair value of the derivative is negative for the institution at the reference date.
0240-0260	**OFF-BALANCE SHEET EXPOSURES**
0240	**Nominal amount** Where the direct counterparty of the off-balance sheet item is a General government as defined in paragraphs 155 to 160 of this Annex, nominal amount of the commitments and financial guarantees that are not considered as a derivative in accordance with IFRS or under national GAAP based on BAD (paragraphs 102-119 of Part 2 of Annex V to this Implementing Regulation,). In accordance with paragraphs 43 and 44 of Part 2 of Annex V to this Implementing Regulation, the General government is the direct counterparty: (a) in a financial guarantee given, when it is the direct counterparty of the guaranteed debt instrument, and (b) in a loan commitment and other commitment given, when it is the counterparty whose credit risk is assumed by the reporting institution.
0250	**Provisions** Point (6)(c) and 'Off balance sheet items' of Article 4, Articles 27(11), 28(8) and Article 33 BAD; IFRS 9.4.2.1(c)(ii),(d)(ii), 9.5.5.20;IAS 37, IFRS 4, Part 2.11 of Annex V to this Implementing Regulation. Provisions on all off-balance sheet exposures regardless of how they are measured, except those that are measured at fair value through profit or loss in accordance with IFRS 9. Under IFRS, the impairment of a loan commitment given shall be reported in column 150 where the institution cannot separately identify the expected credit losses related to the drawn and undrawn amount of the debt instrument. In case the combined expected credit losses for that financial instrument exceed the gross carrying amount of the loan component of the instrument, the remaining balance of the expected credit losses shall be reported as a provision in column 0250.
0260	**Accumulated negative changes in fair value due to credit risk** For off-balance sheet items measured at fair value through profit or loss under IFRS 9, accumulated negative changes in fair value due to credit risk (paragraph 110 of Part 2 of Annex V to this Implementing Regulation)

Not in effect

This document is not effective today but will become effective in the future.

0270-280	**Memorandum item: credit derivatives sold on general government exposures** Credit derivatives that do not meet the definition of financial guarantees in Annex V, Part 2, paragraph 58 that the reporting institution has underwritten with counterparties other than General governments and whose reference exposure is a General government shall be reported. These columns shall not be reported for exposures broken down by risk, regulatory approach and exposure class (rows 0020 to 0160).
0270	**Derivatives with positive fair value - Carrying amount** Aggregated carrying amount of the credit derivatives sold on general government exposures reported which have a positive fair value for the institution at the reference reporting date, without considering prudent valuation adjustments. For derivatives under IFRS, the amount to be reported in this column is the carrying amount of the derivatives that are financial assets at the reporting date. For derivatives under GAAP based on BAD, the amount to be reported in this column shall be the fair value of the derivatives with a positive fair value at the reference reporting date, independently of how they are accounted for.
0280	**Derivatives with negative fair value - Carrying amount** Aggregated carrying amount of the credit derivatives sold on general government exposures reported which have a negative fair value for the institution at the reference reporting date, without considering prudent valuation adjustments. For derivatives under IFRS, the amount to be reported in this column shall be the carrying amount of the derivatives that are financial liabilities at the reporting date. For derivatives under GAAP based on BAD, the amount to be reported in this column is the fair value of the derivatives with a negative fair value at the reference reporting date, independently of how they are accounted for.
0290	**Exposure value** Exposure value for exposures subject to the credit risk framework. For exposures under the Standardised Approach (SA): see Article 111 CRR. For exposures under the IRB Approach: see Article 166 and the second sentence of Article 230(1) CRR. For the reporting of derivatives subject to both counterparty credit risk and market risk capital charges, see instructions for the row breakdown. The exposures reported in columns 0270 and 0280 are not to be considered for the purposes of this column, as the value in this column is based solely on direct exposures.

Not in effect

This document is not effective today but will become effective in the future.

0300	**Risk weighted exposure amount** Risk weighted exposure amount for exposures subject to the credit risk framework. For exposures under the Standardised Approach (SA): see paragraphs 1 to 5 of Article 113 CRR. For exposures under the IRB Approach: see paragraphs 1 and 3 of Article 153 CRR. For the reporting of direct exposures within the scope of Article 271 CRR subject to own funds requirements for both counterparty credit risk and market risk, see instructions for the row breakdown. The exposures reported in columns 0270 and 0280 shall not be considered for the purposes of this column, as the value in this column is based solely on direct exposures.

Rows	Instructions
BREAKDOWN OF EXPOSURES BY REGULATORY APPROACH	
0010	**Total exposures** Aggregate of exposures to General governments, as defined in paragraphs 155 to 160 of this Annex.
0020-0155	**Exposures under the credit risk framework** Aggregate of exposures to General governments that shall be risk-weighted in accordance with Title II of Part Three CRR. Exposures under the credit risk framework include exposures from both the non-trading book and the trading book subject to a capital charge for counterparty credit risk. Direct exposures within the scope of Article 271 CRR subject to own funds requirements for both counterparty credit risk and market risk shall be reported both in the credit risk rows (0020 to 0155) and the market risk row (row 0160): the exposures due to counterparty credit risk shall be reported in the credit risk rows, while the exposures due to market risk shall be reported in the market risk row.
0030	**Standardised Approach** Exposures to General governments that shall be risk-weighted in accordance with Chapter 2 of Title II of Part Three CRR, including exposures from the non-trading book for which the risk-weighting in accordance with that Chapter addresses counterparty credit risk.

Not in effect

This document is not effective today but will become effective in the future.

0040	**Central governments** Exposures to General governments that are central governments. These exposures are allocated to the “Central governments or central banks” exposure class in accordance with Articles 112 and 114 CRR, as specified by the instructions for template C 07.00, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.
0050	**Regional governments or local authorities** Exposures to General governments that are regional governments or local authorities. These exposures are allocated to the “Regional governments or local authorities” exposure class in accordance with Articles 112 and 115 CRR, as specified by the instructions for template C 07.00, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.
0060	**Public sector entities** Exposures to General governments that are public sector entities. These exposures are allocated to the “Public sector entities” exposure class in accordance with Articles 112 and 116 CRR, as specified by the instructions for template C 07.00, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.
0070	**International Organisations** Exposures to General governments that are international organisations. These exposures are allocated to the “International Organisations” exposure classes in accordance with Articles 112 and 118 CRR, as specified by the instructions for template C 07.00, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.
0075	**Other general government exposures subject to Standardised Approach** Exposures to General governments other than those included in rows 0040 to 0070 above, which are allocated to SA exposure classes in accordance with Article 112 CRR for the purposes of calculating own funds requirements.

Not in effect

This document is not effective today but will become effective in the future.

0080	**IRB Approach** Exposures to General governments that shall be risk-weighted in accordance with Chapter 3 of Title II of Part Three CRR, including exposures from the non-trading book for which the risk-weighting in accordance with that Chapter addresses counterparty credit risk.
0090	**Central governments** Exposures to General governments that are central governments and that are allocated to the “Central governments and central banks” exposure class in accordance with point (a) of Article 147(3) CRR, as specified by the instructions for template C 08.01 and C 08.02, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply..
0100	**Regional governments or local authorities [Central governments and central banks]** Exposures to General governments that are regional governments or local authorities and that are allocated to the “Central governments and central banks” exposure class in accordance with point (a) of Article 147(3) CRR, as specified by the instructions for template C 08.01 and C 08.02, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.
0110	**Regional governments or local authorities [Institutions]** Exposures to General governments that are regional governments or local authorities and that are allocated to the “Institutions” exposure class in accordance with point (a) of Article 147(4) CRR, as specified by the instructions for template C 08.01 and C 08.02, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply
0120	**Public sector entities [Central governments and central banks]** Exposures to General governments that are public sector entities in accordance with Article 4(8) CRR and that are allocated to the “Central governments and central banks” exposure class in accordance with point (a) of Article 147(3) CRR, as specified by the instructions for template C 08.01 and C 08.02, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.

Not in effect

This document is not effective today but will become effective in the future.

0130	**Public sector entities [Institutions]** Exposures to General governments that are public sector entities in accordance with Article 4(8) CRR and that are allocated to the "Institutions" exposure class in accordance with point (b) of Article 147(4) CRR, as specified by the instructions for template C 08.01 and C 08.02, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.
0140	**International Organisations [Central governments and central banks]** Exposures to General governments that are International Organisations and that are allocated to the "Central governments and central banks" exposure class in accordance with point (c) of Article 147(3) CRR, as specified by the instructions for template C 08.01 and C 08.02, with the exception of the specifications as regards the redistribution of exposures to General governments to other exposure classes due to the application of credit risk mitigation techniques with substitution effects on the exposure, which shall not apply.
0155	**Other general government exposures subject to IRB Approach** Exposures to General governments other than those included in rows 0090 to 0140 above which are allocated to IRB exposure classes in accordance with Article 147 CRR for the purposes of calculating own funds requirements.
0160	**Exposures subject to market risk** This row covers positions for which one of the following own funds requirements of Title IV of Part Three CRR is calculated: - Own funds requirements for position risk in accordance with Article 326 CRR - Own funds requirements for specific or general risk in accordance with Chapter 5 of Title IV of Part Three CRR. Direct exposures within the scope of Article 271 CRR subject to own funds requirements for both counterparty credit risk and market risk shall be reported both in the credit risk rows (0020 to 0155) and the market risk row (row 0160): the exposure due to counterparty credit risk shall be reported in the credit risk rows, while the exposure due to market risk shall be reported in the market risk row

Not in effect

This document is not effective today but will become effective in the future.

0170-0230	**BREAKDOWN OF EXPOSURES BY RESIDUAL MATURITY** Residual maturity shall be computed in days between the contractual date of maturity and the reporting reference date for all positions. Exposures to General governments shall be broken-down by residual maturity and allocated to the buckets provided as follows: • **[0 - 3M [** : Less than 90 days; • **[3M - 1Y [** : Equal or greater than 90 days and less than 365 days; • **[1Y – 2Y [** : Equal or greater than 365 days and less than 730 days; • **[2Y – 3Y [** : Equal or greater than 730 days and less than 1 095 days; • **[3Y – 5Y [** : Equal or greater than 1 095 days and less than 1 825 days; □□ **[5Y – 10Y [** : Equal or greater than 1 825 days and less than 3 650 days; • **[10Y – more** : Equal or greater than 3 650 days. Where the contractual date of maturity is earlier than the reporting reference date (i.e. the difference between reporting reference date and maturity date is a negative value), the exposure shall be allocated to the bucket [0 – 3M]. Exposures without a residual maturity shall be allocated to the residual maturity bucket on the basis of their period of notice or other contractual indications about the maturity. If there is no predefined period of notice nor other contractual indication about the maturity, exposures shall be allocated to the residual maturity bucket [10Y – more].

Not in effect