



RFB001 Intragroup exposures

General information

Firm should complete the following mandatory fields:

- the basis of their reporting;
- the submission number – firms should enter ‘1’ and increase this number by ‘1’ in case of resubmission;
- the unique ‘firm reference number’ (FRN) and legal entity identifier (LEI);
- the name of the firm;
- the reporting period start and end dates; and
- the reporting currency – firms should report in the currency of their annual audited accounts.

Units

All amounts should be reported in absolute values with a minimum precision of whole units in the reporting currency. Where values correspond to percentages, these should be entered as decimal numbers with a minimum precision of four decimal places.

Overview

This template consists of four parts:

- Part 1: Identification of the counterparty
This section is based on the COREP template ‘Identification of the counterparty’ (C27.00). In this section, firms should list the entities that are reported in the rest of the template.
- Part 2: Exposures to intragroup counterparties
This section is based on the COREP template ‘Exposures in the non-trading and trading book’ (C28.00). In this section, firms should report on aggregate exposures to any group¹ of connected clients that contains members of the ring-fenced body’s group, or any individual entities within the ring-fenced body’s group that are not part of a group of connected clients, to the extent that these are **not**

¹ ‘Group’ is defined in FSMA s421.

reported within C28.00. Any exposures that are reported within C28.00 should not be reported again here.

- **Part 3: Detail of exposures to intragroup counterparties**

This section is based on the COREP template 'Detail of the exposures to individual clients within groups of connected clients' (C29.00). In this section, firms should report an entity level breakdown of exposures to any group of connected clients that contains members of the ring-fenced body's group, to the extent that these are **not** reported within C29.00.

- **Part 4: Instrument and collateral breakdown**

This section provides a more granular breakdown, by type of exposure, of the aggregate exposures to intragroup counterparties as reported in either C28.00, or Part 2 of this template.

Definitions

Firms should refer to the definitions for the corresponding COREP templates contained within Annex IX to the Implementing Technical Standards on Supervisory Reporting (hereafter referred to as Annex IX), as amended in March 2016.²

Firms should refer to the definition of 'group of connected clients' contained in CRR Article 3, and the definition of 'exposures' contained in CRR Article 389.³

Part 2 and Part 3 Instructions

Where this template is reported by an RFB on a sub-consolidated basis, all exposures to group entities outside the RFB sub-group should either be included within these templates, or within C28.00 and C29.00 as reported by the RFB on a sub-consolidated basis, but not both.

Where this template is reported by an RFB on an individual basis (ie where the RFB is not part of an RFB sub-group), all exposures to other group entities should either be included within these templates, or within C28.00 and C29.00 as reported by the RFB on an individual basis, but not both.

² Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: www.eba.europa.eu/regulation-and-policy/supervisory-reporting/implementing-technical-standards-amending-commission-implementing-regulation-eu-no-680/2014-on-supervisory-reporting-of-institutions-march-2016.

³ eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02013R0575-20160719.

Part 4 Instructions

Data elements

The data elements are referred to by row (r) or column (c).

Rows

- **r010: Debt securities**

Firms to report exposures to debt securities as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX, other than exposures reported under r30-r50 below.

- **r020: Loans and advances**

Firms to report exposures to loans and advances as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX.

- **r030: Repurchase transactions**

Firms to report exposures to repurchase transactions as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX.

- **r040: Securities or commodities lending or borrowing transactions (securities financing transactions)**

Firms to report exposures to securities or commodities lending or borrowing transactions (securities financing transactions) as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX.

- **r050: Margin lending transactions**

Firms to report exposures to margin lending transactions as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX.

- **r060: Money market fund (MMF) shares/units**

Firms to report exposures to MMF shares / units as defined within the instructions in C28.00 template for c070, c130, and c250 in Annex IX.

- **r070: Shares and other equities**

Firms to report exposures to shares and other equities as defined within the instructions in C28.00 template for c070, c130, and c250 in Annex IX.

- **r080: Long settlement transactions**

Firms to report exposures to long settlement transactions as defined within the instructions in C28.00 template for c080, c140, and c260 in Annex IX.

- **r090: Interest-rate contracts**

Firms to report exposures to interest-rate contracts as defined within the instructions in C28.00 template for c080, c140, and c260 in Annex IX.

- **r100: Foreign-exchange contracts and contracts concerning gold**

Firms to report exposures to foreign-exchange contracts and contracts concerning gold as defined within the instructions in C28.00 template for c080, c140, and c260 in Annex IX.

- **r110: Contracts of a similar nature (as defined in Annex II(3) of Regulation (EU) No 575/2013)**

Firms to report exposures to contracts of a similar nature (as defined in Annex II(3) of Regulation (EU) No 575/2013) as defined within the instructions in C28.00 template for c080, c140, and c260 in Annex IX.

- **r120: Acceptances**

Firms to report exposures to acceptances as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r130: Forward deposits**

Firms to report exposures to forward deposits as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r140: Undrawn credit facilities with an original maturity of more than one year**

Firms to report exposures to undrawn credit facilities with an original maturity of more than one year as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r150: Undrawn credit facilities with an original maturity of up to and including one year**

Firms to report exposures to undrawn credit facilities with an original maturity of up to and including one year as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r160: Undrawn credit facilities comprising agreements to lend which may be cancelled unconditionally at any time without notice**

Firms to report exposures to undrawn credit facilities comprising agreements to lend which may be cancelled unconditionally at any time without notice as

defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r170: Guarantees having the character of credit substitutes**

Firms to report exposures to guarantees having the character of credit substitutes as defined within the instructions in C28.00 template for c100, c160, and c280 in Annex IX.

- **r180: Credit derivatives**

Firms to report exposures to credit derivatives as defined within the instructions in C28.00 template for c100, c160, and c280 in Annex IX.

- **r190: Irrevocable standby letters of credit**

Firms to report exposures to irrevocable standby letters of credit as defined within the instructions in C28.00 template for c100, c160, and c280 in Annex IX.

- **r200: Other commitments**

Firms to report exposures to other commitments as defined within the instructions in C28.00 template for c110, c170, and c290 in Annex IX.

Columns

- **c040: Funded credit protection other than substitution effect**

Firms to report funded credit protection other than substitution effect as defined within the instructions in C28.00 template for c300 in Annex IX, broken down by the sub-categories set out in r010 – r200 above.

Validations

Submitted data must conform to the validation rules set out in the Appendix, as well as the following constraints:

Direct exposures

- i) The sum of the amounts entered in c010 for r010 to r050 in Part 4 must equal the total amounts entered in c060, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- ii) The sum of the amounts entered in c010 for r060 to r070 in Part 4 must equal the total amounts entered in c070, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.

- iii) The sum of the amounts entered in c010 for r080 to r110 in Part 4 must equal the total amounts entered in c080, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- iv) The sum of the amounts entered in c010 for r120 to r160 in Part 4 must equal the total amounts entered in c090, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- v) The sum of the amounts entered in c010 for r170 to r190 in Part 4 must equal the total amounts entered in c100, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- vi) The amount entered in c010 for r200 in Part 4 must equal the total amounts entered in c110, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.

Indirect exposures

- vii) The sum of the amounts entered in c020 for r010 to r050 in Part 4 must equal the total amounts entered in c120, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- viii) The sum of the amounts entered in c020 for r060 to r070 in Part 4 must equal the total amounts entered in c130, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- ix) The sum of the amounts entered in c020 for r080 to r110 in Part 4 must equal the total amounts entered in c140, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- x) The sum of the amounts entered in c020 for r120 to r160 in Part 4 must equal the total amounts entered in c150, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- xi) The sum of the amounts entered in c020 for r170 to r190 in Part 4 must equal the total amounts entered in c160, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- xii) The amount entered in c020 for r200 in Part 4 must equal the total amounts entered in c170, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.

Substitution effect of eligible credit risk mitigation techniques

- xiii) The sum of the amounts entered in c030 for r010 to r050 in Part 4 must equal the total amounts entered in c240, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- xiv) The sum of the amounts entered in c030 for r060 to r070 in Part 4 must equal the total amounts entered in c250, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- xv) The sum of the amounts entered in c030 for r080 to r110 in Part 4 must equal the total amounts entered in c260, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- xvi) The sum of the amounts entered in c030 for r120 to r160 in Part 4 must equal the total amounts entered in c270, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- xvii) The sum of the amounts entered in c030 for r170 to r190 in Part 4 must equal the total amounts entered in c280, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.
- xviii) The amount entered in c030 for r200 in Part 4 must equal the total amounts entered in c290, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.

Funded credit protection other than substitution effect

- xix) The sum of the amounts entered in c040 for r010 to r200 in Part 4 must equal the total amounts entered in c300, in either Part 2 of this data item or C28.00, across all groups of connected counterparties or individual entities within the group.

February 2018

Appendix: Validation rules

ID	Validation type	Blocking/ Non-blocking	Table	Rows	Columns	Formula	If value missing (but all relevant tables reported)
v0001	Manual	Blocking	RFB001 - Part 2	(All)		{c040} = sum(c060-180)	treat as zero/empty string
v0002	Manual	Blocking	RFB001 - Part 2	(All)		{c040} >= {c050}	treat as zero/empty string
v0003	Manual	Blocking	RFB001 - Part 2	(All)		{c040} >= abs({c190} + {c200})	treat as zero/empty string
v0004	Manual	Blocking	RFB001 - Part 2	(All)		{c210} = {c040} + {c190} + {c200}	treat as zero/empty string
v0005	Manual	Blocking	RFB001 - Part 2	(All)		{c210} >= {c220}	treat as zero/empty string
v0006	Manual	Blocking	RFB001 - Part 2	(All)		{c210} >= abs({c240} + {c250} + {c260} + {c270} + {c280} + {c290} + {c300} + {c310} + {c320})	treat as zero/empty string
v0007	Manual	Blocking	RFB001 - Part 2	(All)		{c330} = {c210} + {c240} + {c250} + {c260} + {c270} + {c280} + {c290} + {c300} + {c310} + {c320}	treat as zero/empty string
v0008	Manual	Blocking	RFB001 - Part 2	(All)		{c330} >= {c340}	treat as zero/empty string
v0009	Manual	Non-blocking	RFB001 - Part 3	(All)		{c050} = sum(c070-190)	treat as zero/empty string
v0010	Manual	Non-blocking	RFB001 - Part 3	(All)		{c050} >= abs({c200} + {c210})	treat as zero/empty string
v0011	Manual	Non-blocking	RFB001 - Part 3	(All)		{c050} >= {c060}	treat as zero/empty string
v0012	Manual	Non-blocking	RFB001 - Part 3	(All)		{c220} = {c050} + {c200} + {c210}	treat as zero/empty string
v0013	Manual	Non-blocking	RFB001 - Part 3	(All)		{c220} >= abs({c250} + {c260} + {c270} + {c280} + {c290} + {c300} + {c310} + {c320} + {c330})	treat as zero/empty string
v0014	Manual	Non-blocking	RFB001 - Part 3	(All)		{c220} >= {c230}	treat as zero/empty string
v0015	Manual	Non-blocking	RFB001 - Part 3	(All)		{c340} = {c220} + {c250} + {c260} + {c270} + {c280} + {c290} + {c300} + {c310} + {c320} + {c330}	treat as zero/empty string
v0016	Manual	Non-blocking	RFB001 - Part 3	(All)		{c340} >= {c350}	treat as zero/empty string
v0017	Sign	Non-blocking	RFB001 - Part 2	(All)	{190;200;240;250;260;270;280;290;300;310;320}	{RFB001 - Part 2} <= 0	treat as zero/empty string
v0018	Sign	Non-blocking	RFB001 - Part 3	(All)	{200;210;250;260;270;280;290;300;310;320;330}	{RFB001 - Part 3} <= 0	treat as zero/empty string

ID	Validation type	Blocking/ Non-blocking	Table	Rows	Columns	Formula	If value missing (but all relevant tables reported)
v0019	Sign	Blocking	RFB001 - Part 2	(All)	(040;050;060;070;080;090;100;110;120;130;140;150;160;170;180;210;220;230;330;340;350)	{RFB001 - Part 2} >= 0	do not run rule
v0020	Sign	Blocking	RFB001 - Part 3	(All)	(050;060;070;080;090;100;110;120;130;140;150;160;170;180;190;220;230;240;340;350;360)	{RFB001 - Part 3} >= 0	do not run rule
v0021	Unique identifier	Non-blocking	RFB001 - Part 1	(All)		{RFB001 - Part 1, c010} is a row identifier, and must be unique for each row in the table	do not run rule
v0022	Unique identifier	Blocking	RFB001 - Part 2	(All)		{RFB001 - Part 2, c010} is a row identifier, and must be unique for each row in the table	do not run rule
v0023	Unique identifier	Blocking	RFB001 - Part 3	(All)		{RFB001 - Part 3, c010 and c020} are a composite row identifier, and together must be unique for each row in the table	do not run rule
v0024	Allowed values for metric	Blocking	RFB001 - Part 1			{RFB001 - Part 1, c070} (type of counterparty) must be one of two values: either 'institutions' or 'unregulated financial entities'	do not run rule
v0025	Allowed values for metric	Blocking	RFB001 - Part 2			{RFB001 - Part 2, c020} (group or individual) must be one of two values: either 'group' or 'individual'.	do not run rule
v0026	Allowed values for metric	Blocking	RFB001 - Part 3			{RFB001 - Part 3, c040} (type of connection) must be one of two values: either 'control' or 'interconnectedness'	do not run rule