



RFB003 and RFB004: Intragroup financial reporting – core and detailed breakdowns

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.

Reporting basis

For ring-fenced bodies (RFBs) that are part of a sub-consolidation group,¹ this template is to be reported on a sub-consolidated basis.

If this template is reported on an individual basis, then any reference to the RFB sub-consolidation group in the definitions below should be taken to refer to the RFB itself.

RFB003: Overview

RFB003 consists of three templates covering balance sheet, profit and loss and statement of comprehensive income data, based closely on corresponding FINREP templates.

With the exception of c020 in the ‘Statement of profit or loss’ template (RFB003b), firms should report amounts and/or transactions between members of the RFB’s

¹ ‘Sub-consolidation group’ is defined in the Glossary of the PRA Rulebook: <http://www.prarulebook.co.uk/>.



sub-consolidation group and other entities that are part of the RFB's group² but not part of the RFB sub-consolidation group.

Within c020 in the 'Statement of profit or loss' template (RFB003b), on the other hand, firms should not report transactions with other group entities, but instead should report income, expenses, or other profit or loss items that relate to transactions with shared customers, as defined below.

RFB003: Definitions

Firms should refer to the definitions for the corresponding FINREP templates contained within the EBA's final draft amendments to Annex V to the Implementing Technical Standards on Supervisory Reporting, as published in November 2016.³

RFB003b: Columns

- **c020:** This column captures profit and loss items relating to the ordinary activities of RFB sub-consolidation group members from a relationship with a shared customer.

Shared customer is defined as a single customer (eg person or entity) that had a contractual or trading relationship with an RFB or any member of the sub-consolidation group and at the same time had a contractual or trading relationship with any entity that is part of the RFB's *group* but not part of the RFB sub-consolidation group at any point during the reporting reference period.

RFB003: Financial instruments: Derivatives held for hedge accounting

Within the intragroup financial reporting templates, for all intragroup derivatives transactions reported in c010, firms are required to treat these as 'financial assets held for trading' or 'financial liabilities held for trading'. No amounts or transactions should be reported within the templates as being in a hedge accounting relationship.

RFB004: Overview

RFB004 consists of nine templates that contain detailed breakdowns of balance sheet and profit and loss items, based closely on corresponding FINREP templates.

² 'Group' is defined in FSMA s421.

³ Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: <http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/implementing-technical-standards-on-proposed-amendments-to-finrep-ifsr-due-to-ifsr-9>.



With the exception of c030 and c040 in Part 1 of the 'Breakdown of selected statement of profit or loss items' template (RFB004f), firms should report amounts and/or transactions between members of the RFB's sub-consolidation group and other entities that are part of the RFB's group but not part of the RFB sub-consolidation group.

Within c030 and c040 in Part 1 of the 'Breakdown of selected statement of profit or loss items' template (RFB004f), on the other hand, firms should not report transactions with other group entities, but instead should report income, expenses, or other profit or loss items that relate to transactions with shared customers, as defined below.

Where a particular template (eg RFB004a, RFB004c or RFB004i) or cell relates to a type of business or a situation that does not apply to the firm in question, the firm may choose not to submit those cells, rather than submitting zeroes.

RFB004: Definitions

Firms should refer to the definitions for the corresponding FINREP templates contained within the EBA's final draft amendments to Annex V to the Implementing Technical Standards on Supervisory Reporting, as published in November 2016.⁴

RFB004f: Columns

- **Part 1, c030 and c040:** This column captures interest income and expenses relating to the ordinary activities of RFB sub-consolidation group members from a relationship with a shared customer.

Shared customer is defined as a single customer (eg person or entity) that had a contractual or trading relationship with an RFB or any member of the sub-consolidation group and at the same time had a contractual or trading relationship with any entity that is part of the RFB's group but not part of the RFB sub-consolidation group at any point during the reporting reference period.

⁴ Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: <http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/implementing-technical-standards-on-proposed-amendments-to-finrep-ifsr-due-to-ifsr-9>.



RFB004: Financial instruments: Derivatives held for hedge accounting

Within the intragroup financial reporting templates, for all intragroup derivatives transactions reported, firms are required to treat these as 'financial assets held for trading' or 'financial liabilities held for trading'. No amounts or transactions should be reported within the templates as being in a hedge accounting relationship.

As shown in template 'Derivatives' (RFB004d), some may be recognised as being in an economic hedge.

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