



**RFB003: Intragroup financial reporting (core)**

**General Information**

1	Name of the template	RFB003
2	PRA template version control	v1.01
3	Basis of reporting	
4	Submission number <i>(increase by 1 if resubmission)</i>	
5	Firm reference number <i>(FRN)</i>	
6	Legal entity identifier <i>(LEI)</i>	
7	Name of the firm	
8	Reporting period start date	
9	Reporting period end date	
10	Reporting currency	
11	Currency reporting unit	single



RFB003: Intragroup financial reporting (core)

RFB003a: Balance sheet statement

Part 1: Assets

Based on FINREP template F01.01

		Carrying amount: Intragroup transactions
		010
010	<b>Cash, cash balances at central banks and other demand deposits</b>	
040	Other demand deposits	
050	<b>Financial assets held for trading</b>	
060	Derivatives	
070	Equity instruments	
080	Debt securities	
090	Loans and advances	
096	<b>Non-trading financial assets mandatorily at fair value through profit and loss</b>	
097	Equity instruments	
098	Debt securities	
099	Loans and advances	
100	<b>Financial assets designated at fair value through profit or loss</b>	
120	Debt securities	
130	Loans and advances	
141	<b>Financial assets at fair value through other comprehensive income</b>	
142	Equity instruments	
143	Debt securities	
144	Loans and advances	
181	<b>Financial assets at Amortised Cost</b>	
182	Debt securities	
183	Loans and advances	
260	<b>Investments in subsidiaries, joint ventures and associates</b>	
360	<b>Other assets</b>	
370	<b>Non-current assets and disposal groups classified as held for sale</b>	
380	<b>TOTAL ASSETS</b>	

Part 2: Liabilities

Based on FINREP template F01.02

		Carrying amount: Intragroup transactions
		010
010	<b>Financial liabilities held for trading</b>	
020	Derivatives	
030	Short positions	
040	Deposits	
050	Debt securities issued	
060	Other financial liabilities	
070	<b>Financial liabilities designated at fair value through profit or loss</b>	
080	Deposits	
090	Debt securities issued	
100	Other financial liabilities	
110	<b>Financial liabilities measured at amortised cost</b>	
120	Deposits	
130	Debt securities issued	
140	Other financial liabilities	
170	<b>Provisions</b>	
220	Commitments and guarantees given	
230	Other provisions	
270	<b>Share capital repayable on demand</b>	
280	<b>Other liabilities</b>	
290	<b>Liabilities included in disposal groups classified as held for sale</b>	
300	<b>TOTAL LIABILITIES</b>	



RFB003: Intragroup financial reporting (core)

RFB003b: Statement of profit or loss

Based on FINREP template F02.00

		Current period: Intragroup transactions	Current period: Shared customer transactions
		010	020
010	<b>Interest income</b>		
020	Financial assets held for trading		
025	Non-trading financial assets mandatorily at fair value through profit or loss		
030	Financial assets designated at fair value through profit or loss		
041	Financial assets at fair value through other comprehensive		
051	Financial assets at amortised cost		
080	Other assets		
085	Interest income on liabilities		
090	<b>(Interest expenses)</b>		
100	(Financial liabilities held for trading)		
110	(Financial liabilities designated at fair value through profit or loss)		
120	(Financial liabilities measured at amortised cost)		
140	(Other liabilities)		
145	(Interest expense on financial assets)		
150	<b>(Expenses on share capital repayable on demand)</b>		
160	<b>Dividend income</b>		
170	Financial assets held for trading		
175	Non-trading financial assets mandatorily at fair value through profit and loss		
191	Financial assets at fair value through other comprehensive		
192	Investments in subsidiaries, joint ventures and associates accounted for using other than equity method		
200	<b>Fee and commission income</b>		
210	<b>(Fee and commission expenses)</b>		
220	<b>Gains or (-) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net</b>		
231	Financial assets at fair value through other comprehensive		
241	Financial assets at amortised cost		
260	Financial liabilities measured at amortised cost		
270	Other		
280	<b>Gains or (-) losses on financial assets and liabilities held for trading, net</b>		
287	<b>Gains or (-) losses on non-trading financial assets and liabilities mandatorily at fair value through profit or loss, net</b>		
290	<b>Gains or (-) losses on financial assets and liabilities designated at fair value through profit or loss, net</b>		
310	<b>Exchange differences [gain or (-) loss], net</b>		
330	<b>Gains or (-) losses on derecognition of non financial assets,</b>		
340	<b>Other operating income</b>		
350	<b>(Other operating expenses)</b>		
355	<b>TOTAL OPERATING INCOME, NET</b>		
360	<b>(Administrative expenses)</b>		
370	(Staff expenses)		
380	(Other administrative expenses)		
425	<b>Modification gains or (-) losses, net</b>		
426	Financial assets at fair value through other comprehensive		
427	Financial assets at amortised cost		
430	<b>(Provisions or (-) reversal of provisions)</b>		
440	(Commitments and guarantees given)		
450	(Other provisions)		
460	<b>(Impairment or (-) reversal of impairment on financial assets not measured at fair value through profit or loss)</b>		
481	(Financial assets at fair value through other comprehensive income)		
491	(Financial assets at amortised cost)		
510	<b>(Impairment or (-) reversal of impairment of investments in subsidiaries, joint ventures and associates)</b>		
520	<b>(Impairment or (-) reversal of impairment on non-financial assets)</b>		
590	<b>Share of the profit or (-) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method</b>		
600	<b>Profit or (-) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations</b>		
610	<b>PROFIT OR (-) LOSS BEFORE TAX FROM CONTINUING OPERATIONS</b>		
650	Profit or (-) loss before tax from discontinued operations		



**RFB003: Intragroup financial reporting (core)**

**RFB003c: Statement of comprehensive income**

Based on FINREP template F03.00

		<b>Current period: Intragroup transactions</b>
		010
020	<b>Other comprehensive income</b>	
030	<b>Items that will not be reclassified to profit or loss</b>	
070	Non-current assets and disposal groups held for sale	
080	Share of other recognised income and expense of entities accounted for using the equity method	
081	Fair value changes of equity instruments measured at fair value through other comprehensive income	
086	Fair value changes of financial liabilities at fair value through profit or loss attributable to changes in their credit risk	
100	<b>Items that may be reclassified to profit or loss</b>	
241	Debt instruments at fair value through other comprehensive income	
251	<i>Valuation gains or (-) losses taken to equity</i>	
261	<i>Transferred to profit or loss</i>	
270	<i>Other reclassifications</i>	
280	Non-current assets and disposal groups held for sale	
290	<i>Valuation gains or (-) losses taken to equity</i>	
300	<i>Transferred to profit or loss</i>	
310	<i>Other reclassifications</i>	
320	Share of other recognised income and expense of investments in subsidiaries, joint ventures and associates	