



**BANK OF ENGLAND
PRUDENTIAL REGULATION
AUTHORITY**

RFB004: Intragroup financial reporting (detailed breakdown)

General Information

1	Name of the template	RFB004
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



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RFB004: Intragroup financial reporting (detailed breakdown)

RFB004b: Breakdown of financial liabilities

Based on FINREP template F08.01

		Carrying amount: Intragroup		
		Held for trading	Designated at fair value through profit or loss	Amortised cost
		010	020	030
010	Derivatives			
020	Short positions			
030	Equity instruments			
040	Debt securities			
050	Deposits			
051	<i>Current accounts / overnight deposits</i>			
052	<i>Deposits with agreed maturity</i>			
053	<i>Deposits redeemable at notice</i>			
054	<i>Repurchase agreements</i>			
360	Debt securities issued			
370	Certificates of deposits			
380	Asset-backed securities			
390	Covered bonds			
400	Hybrid contracts			
410	Other debt securities issued			
420	<i>Convertible compound financial instruments</i>			
430	<i>Non-convertible</i>			
440	Other financial liabilities			
450	FINANCIAL LIABILITIES			



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RFB004: Intragroup financial reporting (detailed breakdown)

RFB004c: Loan commitments, financial guarantees and other commitments

Part 1: Loan commitments, financial guarantees and other commitments given to other group entities

Based on FINREP template F09.01

	Intragroup transactions									
	Nominal amount of off-balance sheet commitments and financial guarantees under IFRS 9 impairment			Provisions on off-balance sheet commitments and financial guarantees under IFRS 9 impairment			Other commitments considered under IAS 37 and financial guarantees measured under IFRS4		Commitments and financial guarantees measured at fair value	
	Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Credit-impaired instruments (Stage 3)	Instruments without significant increase in credit risk since initial recognition (Stage 1)	Instruments with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)	Credit-impaired instruments (Stage 3)	Nominal amount	Provision	Nominal amount	Accumulated negative changes in fair value due to credit risk on non-performing commitments
010	020	030	040	050	060	100	110	120	130	
010	Loan commitments given									
021	of which: non-performing									
090	Financial guarantees given									
101	of which: non-performing									
170	Other Commitments given									
181	of which: non-performing									

Part 2: Loan commitments, financial guarantees and other commitments received from other group entities

Based on FINREP template F09.02

	Maximum amount of the guarantee that can be considered	Nominal amount
	010	020
010	Loan commitments received	
080	Financial guarantees received	
150	Other Commitments received	



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RFB004: Intragroup financial reporting (detailed breakdown)

RFB004d: Derivatives

Based on FINREP template F10.00

By type of risk / By product or by type of market		Carrying amount:		Notional amount:	
		Financial assets held for trading	Financial liabilities held for trading	Total Trading	of which: sold
		010	020	030	040
010	Interest rate				
020	of which: economic hedges				
035	options				
045	other				
070	Equity				
080	of which: economic hedges				
095	options				
105	other				
130	Foreign exchange and gold				
140	of which: economic hedges				
155	options				
165	other				
190	Credit				
195	of which: economic hedges with use of the fair value option				
200	of which: other economic hedges				
210	Credit default swap				
220	Credit spread option				
230	Total return swap				
240	Other				
250	Commodity				
260	of which: economic hedges				
270	Other				
280	of which: economic hedges				
290	DERIVATIVES				



RFB004: Intragroup financial reporting (detailed breakdown)

RFB004e: Fair value hierarchy

Part 1: Fair value hierarchy: financial instruments at fair value

Based on FINREP template F14.00

		Intragroup transactions							
		Fair value hierarchy			Change in fair value for the period		Accumulated change in fair value before taxes		
		Level 1	Level 2	Level 3	Level 2	Level 3	Level 1	Level 2	Level 3
		010	020	030	040	050	060	070	080
ASSETS									
010	Financial assets held for trading								
020	Derivatives								
030	Equity instruments								
040	Debt securities								
050	Loans and advances								
056	Non-trading financial assets mandatorily at fair value through profit and loss								
057	Equity instruments								
058	Debt securities								
059	Loans and advances								
060	Financial assets designated at fair value through profit or loss								
080	Debt securities								
090	Loans and advances								
101	Financial assets at fair value through other comprehensive income								
102	Equity instruments								
103	Debt securities								
104	Loans and advances								
LIABILITIES									
150	Financial liabilities held for trading								
160	Derivatives								
170	Short positions								
180	Deposits								
190	Debt securities issued								
200	Other financial liabilities								
210	Financial liabilities designated at fair value through profit or loss								
220	Deposits								
230	Debt securities issued								
240	Other financial liabilities								

Part 2: Fair value hierarchy: financial instruments at amortised cost

Based on FINREP template F41.01

		Fair value	Fair value hierarchy: Intragroup transactions		
			Level 1	Level 2	Level 3
		010	020	030	040
ASSETS					
015	Financial assets at amortised cost				
016	Debt securities				
017	Loans and advances				
LIABILITIES					
070	Financial liabilities measured at amortised cost				
080	Deposits				
090	Debt securities issued				
100	Other financial liabilities				



RFB004: Intragroup financial reporting (detailed breakdown)

RFB004f: Breakdown of selected statement of profit or loss items

Part 1: Interest income and expenses by instrument and counterparty sector

Based on FINREP template F16.01

		Current period: Intragroup transactions		Current period: Shared customer transactions	
		Income	Expenses	Income	Expenses
		010	020	030	040
010	Derivatives -Trading				
020	Debt securities				
030	Central banks				
040	General governments				
050	Credit institutions				
060	Other financial corporations				
070	Non-financial corporations				
080	Loans and advances				
090	Central banks				
100	General governments				
110	Credit institutions				
120	Other financial corporations				
130	Non-financial corporations				
140	Households				
150	Other assets				
160	Deposits				
170	Central banks				
180	General governments				
190	Credit institutions				
200	Other financial corporations				
210	Non-financial corporations				
220	Households				
230	Debt securities issued				
240	Other financial liabilities				
260	Other liabilities				
270	INTEREST				
280	of which: interest-income on credit-impaired financial assets				

Part 2: Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instrument

Based on FINREP template F16.02

		Current period: Intragroup transactions
		010
020	Debt securities	
030	Loans and advances	
040	Deposits	
050	Debt securities issued	
060	Other financial liabilities	
070	GAINS OR (-) LOSSES ON DERECOGNITION OF FINANCIAL ASSETS AND LIABILITIES NOT MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET	

Part 3: Gains or losses on financial assets and liabilities held for trading by instrument

Based on FINREP template F16.03

		Current period: Intragroup transactions
		010
010	Derivatives	
015	of which: Economic hedges with use of the fair value option	
020	Equity instruments	
030	Debt securities	
040	Loans and advances	
050	Short positions	
060	Deposits	
070	Debt securities issued	
080	Other financial liabilities	
090	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET	
100	of which: gains and losses due to the reclassification of assets at amortised cost	

Part 4: Gains or losses on non-trading financial assets mandatorily at fair value through profit and loss by instrument

Based on FINREP template F16.04.1

		Current period: Intragroup transactions
		010
020	Equity instruments	
030	Debt securities	
040	Loans and advances	
090	GAINS OR (-) LOSSES ON NON-TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT AND LOSS, NET	
100	of which: gains and losses due to the reclassification of assets at amortised cost	

Part 5: Gains or losses on financial assets and liabilities designated at fair value through profit or loss by instrument

Based on FINREP template F16.05

		Current period: Intragroup transactions	Changes in fair value due to credit risk
		010	020
020	Debt securities		
030	Loans and advances		
040	Deposits		
050	Debt securities issued		
060	Other financial liabilities		
070	GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET		



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RFB004: Intragroup financial reporting (detailed breakdown)

RFB004g: Asset management, custody and other service functions

Part 1: Fee and commission income and expenses by activity

Based on FINREP template F22.01

		Current period: Intragroup transactions
		010
010	Fee and commission income	
020	Securities	
030	<i>Issuances</i>	
040	<i>Transfer orders</i>	
050	<i>Other</i>	
060	Clearing and settlement	
070	Asset management	
080	Custody [by type of customer]	
090	<i>Collective investment</i>	
100	<i>Other</i>	
110	Central administrative services for collective investment	
120	Fiduciary transactions	
130	Payment services	
140	Customer resources distributed but not managed [by type of product]	
150	<i>Collective investment</i>	
160	<i>Insurance products</i>	
170	<i>Other</i>	
180	Structured Finance	
190	Servicing of securitization activities	
200	Loan commitments given	
210	Financial guarantees given	
220	Other	
230	(Fee and commission expenses)	
240	(Clearing and settlement)	
250	(Custody)	
260	(Servicing of securitization activities)	
270	(Loan commitments received)	
280	(Financial guarantees received)	
290	(Other)	

Part 2: Assets involved in the services provided

Based on FINREP template F22.02

		Amount of the assets involved in the services provided to other group entities
		010
010	Asset management [by type of customer]	
020	Collective investment	
030	Pension funds	
040	Customer portfolios managed on a discretionary basis	
050	Other investment vehicles	
060	Custody assets [by type of customer]	
070	Collective investment	
080	Other	
090	Of which: entrusted to other entities	
100	Central administrative services for collective investment	
110	Fiduciary transactions	
120	Payment services	
130	Customer resources distributed but not managed [by type of product]	
140	Collective investment	
150	Insurance products	
160	Other	



RFB004: Intragroup financial reporting (detailed breakdown)

RFB004h: Information on performing and non-performing exposures to other group entities

Based on FINREP template F18.00

	Gross carrying amount / Nominal amount												Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions							Collateral received and financial guarantees received		
	Performing				Non-performing								Performing exposures - accumulated impairment and provisions	Non-performing exposures - accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Collateral received on non-performing exposures	Financial guarantees received on non-performing exposures		
	010	020	030	055	060	070	080	090	100	105	110	120		130	140	150	160	170			180	190
010	Debt securities																					
070	Loans and advances																					
180	DEBT INSTRUMENTS AT AMORTISED COST																					
181	Debt securities																					
191	Loans and advances																					
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT																					
211	Debt securities																					
221	Loans and advances																					
231	DEBT INSTRUMENTS AT FAIR VALUE THROUGH PROFIT AND LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT																					
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING																					
340	Loan commitments given																					
410	Financial guarantees given																					
480	Other Commitments given																					
550	OFF-BALANCE SHEET EXPOSURES																					



RFB004: Intragroup financial reporting (detailed breakdown)

RFB004i: Information on forbore exposures to other group entities

Based on FINREP template F19.00

	Gross carrying amount / nominal amount of exposures with forbearance measures											Accumulated impairment, accumulated negative changes in fair value due to credit risk and provisions					Collateral received and financial guarantees received	
	Performing exposures with forbearance measures					Non-performing exposures with forbearance measures						Performing exposures with forbearance measures - Accumulated impairment and provisions	Non-performing exposures with forbearance measures - Accumulated changes in impairment due to credit risk and provisions					
	010	020	Instruments with modifications in their terms and conditions 030	Refinancing 040	of which: Performing forborne exposures under probation 050	060	Instruments with modifications in their terms and conditions 070	Refinancing 080	of which: Defaulted 090	of which: Impaired 100	of which: Forbearance of non-performing exposures 110		120	130	140	Instruments with modifications in their terms and conditions 150	Refinancing 160	Collateral received on exposures with forbearance measures 170
010	Debt securities																	
070	Loans and advances																	
180	DEBT INSTRUMENTS AT AMORTISED COST																	
181	Debt securities																	
191	Loans and advances																	
201	DEBT INSTRUMENTS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME OR THROUGH EQUITY SUBJECT TO IMPAIRMENT																	
211	Debt securities																	
221	Loans and advances																	
231	DEBT INSTRUMENTS AT FAIR VALUE THROUGH PROFIT AND LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT																	
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING																	
340	Loan commitments given																	