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*This template should be used for reporting from 1 June 2020.*

**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)**

**RFB004a: Financial assets subject to impairment that are past due**

Based on FINREP template F07.00

		Intragroup transactions								
		Assets without significant increase in credit risk since initial recognition (Stage 1)			Assets with significant increase in credit risk since initial recognition but not credit-impaired (Stage 2)			Credit-impaired assets (Stage 3)		
		≤ 30 days	> 30 days ≤ 90 days	> 90 days	≤ 30 days	> 30 days ≤ 90 days	> 90 days	≤ 30 days	> 30 days ≤ 90 days	> 90 days
		010	020	030	040	050	060	070	080	090
060	Debt securities									
120	Loans and advances									
190	<b>TOTAL DEBT INSTRUMENTS</b>									

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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	<b>Derivatives</b>			
020	<b>Short positions</b>			
030	Equity instruments			
040	Debt securities			
050	<b>Deposits</b>			
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	<b>Debt securities issued</b>			
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	<b>Other financial liabilities</b>			
445	<i>of which: lease liabilities</i>			



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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	<b>Loan commitments given</b>											
021	of which: non-performing											
090	<b>Financial guarantees given</b>											
101	of which: non-performing											
170	<b>Other Commitments given</b>											
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	<b>Loan commitments received</b>		
080	<b>Financial guarantees received</b>		
150	<b>Other Commitments received</b>		

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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 and trading	Financial liabilities held for trading and trading	Total Trading	of which: sold
		010	020	030	040
010	<b>Interest rate</b>				
020	of which: economic hedges				
035	options				
045	other				
070	<b>Equity</b>				
080	of which: economic hedges				
095	options				
105	other				
130	<b>Foreign exchange and gold</b>				
140	of which: economic hedges				
155	options				
165	other				
190	<b>Credit</b>				
195	of which: economic hedges with use of the fair value option				
201	of which: other economic hedges				
210	Credit default swap				
220	Credit spread option				
230	Total return swap				
240	Other				
250	<b>Commodity</b>				
260	of which: economic hedges				
270	<b>Other</b>				
280	of which: economic hedges				
290	<b>DERIVATIVES</b>				

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**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
<b>ASSETS</b>									
010	<b>Financial assets held for trading</b>								
020	Derivatives								
030	Equity instruments								
040	Debt securities								
050	Loans and advances								
056	<b>Non-trading financial assets mandatorily at fair value through profit and loss</b>								
057	Equity instruments								
058	Debt securities								
059	Loans and advances								
060	<b>Financial assets designated at fair value through profit or loss</b>								
080	Debt securities								
090	Loans and advances								
101	<b>Financial assets at fair value through other comprehensive income</b>								
102	Equity instruments								
103	Debt securities								
104	Loans and advances								
<b>LIABILITIES</b>									
150	<b>Financial liabilities held for trading</b>								
160	Derivatives								
170	Short positions								
180	Deposits								
190	Debt securities issued								
200	Other financial liabilities								
210	<b>Financial liabilities designated at fair value through profit or loss</b>								
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
<b>ASSETS</b>				
015	<b>Financial assets at amortised cost</b>			
016	Debt securities			
017	Loans and advances			
<b>LIABILITIES</b>				
070	<b>Financial liabilities measured at amortised cost</b>			
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	<b>Derivatives - Trading</b>				
020	<b>Debt securities</b>				
030	Central banks				
040	General governments				
050	Credit institutions				
060	Other financial corporations				
070	Non-financial corporations				
080	<b>Loans and advances</b>				
090	Central banks				
100	General governments				
110	Credit institutions				
120	Other financial corporations				
130	Non-financial corporations				
140	Households				
141	of which: credit for consumption				
142	of which: lending for house purchase				
150	<b>Other assets</b>				
160	<b>Deposits</b>				
170	Central banks				
180	General governments				
190	Credit institutions				
200	Other financial corporations				
210	Non-financial corporations				
220	Households				
230	<b>Debt securities issued</b>				
240	<b>Other financial liabilities</b>				
260	<b>Other liabilities</b>				
270	<b>INTEREST</b>				
280	of which: interest-income on credit impaired financial assets				
290	of which: interest from leases				

**Part 2: Gains or losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss by instr**  
Based on FINREP template F16.02

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

**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	<b>Derivatives</b>	
015	of which: Economic hedges with use of the fair value option	
020	<b>Equity instruments</b>	
030	<b>Debt securities</b>	
040	<b>Loans and advances</b>	
050	<b>Short positions</b>	
060	<b>Deposits</b>	
070	<b>Debt securities issued</b>	
080	<b>Other financial liabilities</b>	
090	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES HELD FOR TRADING, NET</b>	
095	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	<b>Equity instruments</b>	
030	<b>Debt securities</b>	
040	<b>Loans and advances</b>	
090	<b>GAINS OR (-) LOSSES ON NON-TRADING FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT AND LOSS, NET</b>	
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	<b>Debt securities</b>		
030	<b>Loans and advances</b>		
040	<b>Deposits</b>		
050	<b>Debt securities issued</b>		
060	<b>Other financial liabilities</b>		
070	<b>GAINS OR (-) LOSSES ON FINANCIAL ASSETS AND LIABILITIES DESIGNATED AT FAIR VALUE THROUGH PROFIT OR LOSS, NET</b>		



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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	<b>Fee and commission income</b>	
020	Securities	
030	Issuances	
040	Transfer orders	
050	Other fee and commission income in relation to securities	
051	Corporate Finance	
052	M&A advisory	
053	Treasury services	
054	Other fee and commission income in relation to corporate finance activities	
055	Fee based advice	
060	Clearing and settlement	
070	Asset management	
080	Custody [by type of customer]	
090	Collective investment	
100	Other fee and commission income in relation to custody services	
110	Central administrative services for collective investment	
120	Fiduciary transactions	
131	Payment services	
132	Current accounts	
133	Credit cards	
134	Debit cards and other card payments	
135	Transfers and other payment orders	
136	Other fee and commission income in relation to payment services	
140	Customer resources distributed but not managed [by type of product]	
150	Collective investment	
160	Insurance products	
170	Other fee and commission income in relation to customer resources distributed but not managed	
180	Structured Finance	
190	Loan servicing activities	
200	Loan commitments given	
210	Financial guarantees given	
211	Loans granted	
213	Foreign exchange	
214	Commodities	
220	Other fee and commission income	
230	<b>(Fee and commission expenses)</b>	
235	(Securities)	
240	(Clearing and settlement)	
245	(Asset management)	
250	(Custody)	
255	(Payment services)	
256	of which: Credit, Debit and other Cards	
260	(Loan servicing activities)	
270	(Loan commitments received)	
280	(Financial guarantees received)	
281	(Externally provided distribution of products)	
282	(Foreign exchange)	
290	(Other fee and commission expenses)	

**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	<b>Asset management [by type of customer]</b>	
020	Collective investment	
030	Pension funds	
040	Customer portfolios managed on a discretionary basis	
050	Other investment vehicles	
060	<b>Custody assets [by type of customer]</b>	
070	Collective investment	
080	Other	
090	Of which: entrusted to other entities	
100	<b>Central administrative services for collective investment</b>	
110	<b>Fiduciary transactions</b>	
120	<b>Payment services</b>	
130	<b>Customer resources distributed but not managed [by type of product]</b>	
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 performing exposures	Collateral received on non-performing exposures	Financial guarantees received on performing exposures	Financial guarantees received on non-performing exposures			
			Not past due or Past due <= 30 days	Past due > 30 days <= 90 days		Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years	Past due > 5 years	Of which: defaulted	Of which: impaired		Unlikely to pay that are not past-due or past-due <= 90 days	Past due > 90 days <= 180 days	Past due > 180 days <= 1 year	Past due > 1 year <= 5 years					Past due > 5 years		
010	020	030	055	060	070	080	090	100	105	110	120	130	140	150	160	170	180	190	195	201	200	205	210	
010	Debt securities																							
070	Loans and advances																							
180	DEBT INSTRUMENTS AT COST OR 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 STRICT LOCOM, OR FAIR VALUE THROUGH PROFIT OR LOSS OR THROUGH EQUITY NOT SUBJECT TO IMPAIRMENT																							
330	DEBT INSTRUMENTS OTHER THAN HELD FOR TRADING OR TRADING																							
340	Loan commitments given																							
410	Financial guarantees given																							
480	Other Commitments given																							
550	OFF-BALANCE SHEET EXPOSURES																							

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**RFB004: Intragroup financial reporting (detailed breakdown)**

**RFB004i: Information on forborne 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 impairment, accumulated negative 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 COST OR 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 OR TRADING																	
340	Loan commitments given																	

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**RFB004: Intragroup financial reporting (detailed breakdown)**

**RFB004j: Information on other administrative expenses**

*Based on FINREP template F16.08*

		Current period
		010
010	<b>Information Technology expenses</b>	
020	IT outsourcing	
030	IT expenses other than IT outsourcing expenses	
040	<b>Taxes and duties (other)</b>	
050	<b>Consulting and professional services</b>	
060	<b>Advertising marketing and communication</b>	
070	<b>Expenses related to credit risk</b>	
080	<b>Litigation expenses not covered by provisions</b>	
090	<b>Real estate expenses</b>	
100	<b>Leasing expenses</b>	
110	<b>Other administrative expenses - Rest</b>	
120	<b>OTHER ADMINISTRATIVE EXPENSES</b>	