



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



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			

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		



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				
201	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	
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	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		



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	Loan servicing activities	
200	Loan commitments given	
210	Financial guarantees given	
220	Other	
230	(Fee and commission expenses)	
240	(Clearing and settlement)	
250	(Custody)	
260	(Loan servicing 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	Not past due or Past due <= 30 days	Past due > 30 days <= 90 days	060	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	130	140	150	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	160	170	180
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																									
340	Loan commitments given																									
410	Financial guarantees given																									
480	Other Commitments given																									
550	OFF-BALANCE SHEET EXPOSURES																									

