

Bank of England PRA

Chapter 10

Instructions regarding reporting templates

IR.02.03 — Additional branch balance sheet information

General comments

This template relates to annual submission of information for third country branches.

| | ITEM | INSTRUCTIONS |
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| List of encumbered assets | | |
| C0010 | Total assets as per balance sheet - Net value of encumbered assets | This is the total amount of the asset reported as available for the branch. |
| C0020 | Code of encumbered assets | Asset ID code using the following priority: <ul style="list-style-type: none"> - ISO 6166 code of ISIN when available - Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) - Code attributed by the undertaking, when the options above are not available. This code must be consistent over time. |
| C0030 | Type of code of encumbered assets | Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used: <ol style="list-style-type: none"> 1 - ISO 6166 for ISIN code 2 - CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 - SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 - WRT (Wertpapier Kenn-Number, the alphanumeric German identification number) 5 - Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 - BBGID (The Bloomberg Global ID) 7 - Reuters RIC (Reuters instrument code) 8 – FIGI (Financial Instrument Global Identifier) 9 - Other code by members of the Association of National Numbering Agencies 99 - Code attributed by the undertaking |
| C0040 | Description of asset of encumbered | This should be a description of the asset. This cell should be completed for each encumbered asset. |

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| | assets | |
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| C0050 | Gross value as per balance-sheet | This is the gross value of the asset that can be attributed to the branch. This cell should be completed for each encumbered asset. |
| C0060 | Amount subject to prior security interests | This is the value of the asset that is subject to prior security interests. This cell should be completed for each encumbered asset. |
| C0070 | Net value of encumbered assets | This is the net amount of the asset reported as available for the branch. This cell should be completed for each encumbered asset. |
| C0080 | Description of encumbrances | This is the description of the encumbrances |

List of preferential claims to be paid out of branch available assets

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| C0090 | Balance sheet liability | Description of the balance sheet liability |
| C0100 | Gross value | This is the gross value of the liability. This cell should list each liability included in 'other creditors' in the balance, whether there is a preferential claim or not. In the case where there is no preferential claim the gross value will equal the net value. |
| C0110 | Preferential claim | This is the amount of the preferential claim related to the liability. This cell should list each liability included in 'other creditors' in the balance sheet, whether there is a preferential claim or not. Where there is no preferential claim the value will be 0. Preferential claims should only be included where they are payable from branch available assets in priority to insurance claims. |
| C0120 | Net amount | This is the net value of the liability when preferential claims are taken into account. This cell should list each liability included in 'other creditors' in the balance sheet, whether there is a preferential claim or not. Where there is no preferential claim the net value will equal the gross value. |
| C0040/R0040 | Value of remaining other currencies — Assets held for index-linked and unit-linked contracts | Report the total value of the assets held for index-linked and unit-linked contracts for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0040) and in the currencies reported by currency (C0050/R0040). |

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| C0050/R0040 | Value of material currencies — Assets held for index-linked and unit-linked contracts | Report the value of the assets held for index-linked and unit-linked contracts for all currencies required to be reported separately. |
| C0020/R0050 | Total value of all currencies — Reinsurance recoverables | Report the total value of the reinsurance recoverables for all currencies. |
| C0030/R0050 | Value of the reporting currency — Reinsurance recoverables | Report the value of the reinsurance recoverables for the reporting currency. |
| C0040/R0050 | Value of remaining other currencies — Reinsurance recoverables | Report the total value of the reinsurance recoverables for remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0050) and in the currencies reported by currency (C0050/R0050). |
| C0050/R0050 | Value of material currencies — Reinsurance recoverables | Report the value of the Reinsurance recoverables for each of the currencies required to be reported separately. |
| C0020/R0060 | Total value of all currencies — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables | Report the total value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for all currencies. |
| C0030/R0060 | Value of the reporting currency — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables | Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the reporting currency. |
| C0040/R0060 | Value of remaining other currencies — Deposits to cedants, | Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the remaining currencies that are not reported by currency. |

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| | insurance and intermediaries receivables and reinsurance receivables | This means that this cell excludes the amount reported in the reporting currency (C0030/R0060) and in the currencies reported by currency (C0050/R0060). |
| C0050/R0060 | Value of material currencies — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables | Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for each of the currencies required to be reported separately. |
| C0020/R0070 | Total value of all currencies — Any other assets | Report the total value of any other assets for all currencies. |
| C0030/R0070 | Value of the reporting currency — Any other assets | Report the value of any other assets for the reporting currency. |
| C0040/R0070 | Value of remaining other currencies — Any other assets | Report the total value of any other assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0070) and in the currencies reported by currency (C0050/R0070). |
| C0050/R0070 | Value of material currencies — Any other assets | Report the value of any other assets for each of the currencies required to be reported separately. |
| C0020/R0100 | Total value of all currencies — Total assets | Report the total value of the total assets for all currencies. |
| C0030/R0100 | Value of the reporting currency — Total assets | Report the value of total assets for the reporting currency. |
| C0040/R0100 | Value of remaining other currencies — Total assets | Report the value of total assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0100) and in the currencies reported by currency (C0050/R0100). |

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| C0050/R0100 | Value of material currencies — Total assets | Report the value of total assets for each of the currencies required to be reported separately. |
| C0020/R0110 | Total value of all currencies — Technical provisions (excluding index-linked and unit-linked contracts) | Report the total value of the technical provisions (excl. index-linked and unit-linked contracts) for all currencies. |
| C0030/R0110 | Value of the reporting currency — Technical provisions (excluding index-linked and unit-linked contracts) | Report the value of the technical provisions (excl. index-linked and unit-linked contracts) for the reporting currency |
| C0040/R0110 | Value of remaining other currencies — Technical provisions (excluding index-linked and unit-linked contracts) | Report the total value of the technical provisions (excl. index-linked and unit-linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0110) and in the currencies reported by currency (C0050/R0110). |
| C0050/R0110 | Value of material currencies — Technical provisions (excluding index-linked and unit-linked contracts) | Report the value of the Technical provisions (excl. index-linked and unit-linked contracts) for each of the currencies required to be reported separately |
| C0020/R0120 | Total value of all currencies — Technical provisions — index-linked and unit-linked contracts | Report the total value of the technical provisions — index-linked and unit-linked contracts for all currencies. |
| C0030/R0120 | Value of the reporting currency — Technical provisions — index-linked and unit-linked contracts | Report the value of the technical provisions — index-linked and unit-linked contracts for the reporting currency. |
| C0040/R0120 | Value of remaining other currencies — Technical provisions — index-linked and | Report the value of the technical provisions — index-linked and unit-linked contracts for the remaining currencies that are not reported by currency. This means that this cell excludes the amount |

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| | unit-linked contracts | reported in the reporting currency (C0030/R0120) and in the currencies reported by currency (C0050/R0120). |
| C0050/R0120 | Value of material currencies — Technical provisions — index-linked and unit-linked contracts | Report the value of the technical provisions — index-linked and unit-linked contracts for each of the currencies required to be reported separately. |
| C0020/R0130 | Total value of all currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables | Report the total value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for all currencies. |
| C0030/R0130 | Value of the reporting currency — Deposits from reinsurers and insurance, intermediaries and reinsurance payables | Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for the reporting currency. |
| C0040/R0130 | Value of remaining other currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables | Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0130) and in the currencies reported by currency (C0050/R0130). |
| C0050/R0130 | Value of material currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables | Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for each of the currencies required to be reported separately. |
| C0020/R0140 | Total value of all currencies — Derivatives | Report the total value of the derivatives for all currencies. |
| C0030/R0140 | Value of the reporting currency — Derivatives | Report the value of the derivatives for the reporting currency. |

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| C0040/R0140 | Value of remaining other currencies — Derivatives | Report the total value of the derivatives for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0140) and in the currencies reported by currency (C0050/R0140). |
| C0050/R0140 | Value of material currencies — Derivatives | Report the value of the derivatives for each of the currency required to be reported separately. |
| C0020/R0150 | Total value of all currencies — Financial liabilities | Report the total value of the financial liabilities for all currencies. |
| C0030/R0150 | Value of the reporting currency — Financial liabilities | Report the value of the financial liabilities for the reporting currency. |
| C0040/R0150 | Value of remaining other currencies — Financial liabilities | Report the total value of the financial liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0150) and in the currencies reported by currency (C0050/R0150). |
| C0050/R0150 | Value of material currencies — Financial liabilities | Report the value of the financial liabilities for each of the currencies required to be reported separately. |
| C0020/R0160 | Total value of all currencies — Contingent liabilities | Report the total value of the Contingent liabilities for all currencies. |
| C0030/R0160 | Value of the reporting currency — Contingent liabilities | Report the value of the contingent liabilities for the reporting currency. |
| C0040/R0160 | Value of remaining other currencies — Contingent liabilities | Report the total value of the contingent liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0160) and in the currencies reported by currency (C0050/R0160). |
| C0050/R0160 | Value of material currencies — Contingent liabilities | Report the value of the contingent liabilities for each of the currencies required to be reported separately |

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| C0020/R0170 | Total value of all currencies — Any other liabilities | Report the total value of any other liabilities for all currencies. |
| C0030/R0170 | Value of the reporting currency — Any other liabilities | Report the value of any other liabilities for the reporting currency. |
| C0040/R0170 | Value of remaining other currencies — Any other liabilities | Report the total value of any other liabilities for remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0170) and in the currencies reported by currency (C0050/R0170). |
| C0050/R0170 | Value of material currencies — Any other liabilities | Report the value of any other liabilities for each of the currencies required to be reported separately. |
| C0020/R0200 | Total value of all currencies — Total liabilities | Report the total value of the total liabilities for all currencies. |
| C0030/R0200 | Value of the reporting currency — Total liabilities | Report the value of total liabilities for the reporting currency. |
| C0040/R0200 | Value of remaining other currencies — Total liabilities | Report the total value of total liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0200) and in the currencies reported by currency (C0050/R0200). |
| C0050/R0200 | Value of material currencies — Total liabilities | Report the value of total liabilities for each of the currency required to be reported separately. |