



Draft – for consultation as part of CP25/16, available at:

www.bankofengland.co.uk/pru/Pages/publications/cp/2016/cp2516.aspx

PRA109 Intragroup exposures

General information

Firm should complete the following mandatory fields:

- the basis of their reporting;
- the submission number – firms should enter '1' and increase this number by '1' in case of resubmission;
- the unique 'firm reference number' (FRN);
- the name of the firm;
- the reporting period start and end dates; and
- the reporting currency – firms should report in the currency of their annual audited accounts.

Units

All amounts should be reported in absolute values rounded to the nearest whole number in reporting currency. Where values correspond to percentages, these should be entered as decimal numbers up to 2 decimal places.

Overview

This template consists of four parts:

- **Part 1: Identification of the counterparty**
This section is based on the COREP template 'Identification of the counterparty' (C27.00). In this section, firms should list the entities that are reported in the rest of the template.
- **Part 2: Exposures to intragroup counterparties**
This section is based on the COREP template 'Exposures in the non-trading and trading book' (C28.00). In this section, firms should report on aggregate exposures to any group of connected counterparties that contains members of the ring-fenced body's *group*, or any individual entities within the ring-fenced body's *group* that are not part of a group of connected counterparties, to the



extent that these are **not** reported within C28.00. Any exposures that are reported within C28.00 should not be reported again here.

- **Part 3: Detail of exposures to intragroup counterparties**

This section is based on the COREP template 'Detail of the exposures to individual clients within groups of connected clients' (C29.00). In this section, firms should report an entity level breakdown of exposures to any group of connected counterparties that contains members of the ring-fenced body's *group*, to the extent that these are **not** reported within C29.00.

- **Part 4: Instrument and collateral breakdown**

This section provides a more granular breakdown, by type of exposure, of the aggregate exposures to intragroup counterparties as reported in either C28.00, or Part 2 of this template.

Definitions

Firms should refer to the definitions for the corresponding COREP templates contained within Annex IX to the Implementing Technical Standards on Supervisory Reporting (hereafter referred to as Annex IX).¹

Part 4 Instructions

Data elements

The *data elements* are referred to by row (r) or column (c).

Rows

- **r010: Debt securities**

Firms to report exposures to debt securities as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX, other than exposures reported under r30-r50 below.

- **r020: Loans and advances**

Firms to report exposures to loans and advances as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX.

¹ Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions: <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1460047060395&uri=CELEX:32014R0680>



- **r030: Repurchase transactions**
Firms to report exposures to repurchase transactions as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX.
- **r040: Securities or commodities lending or borrowing transactions (securities financing transactions)**
Firms to report exposures to securities or commodities lending or borrowing transactions (securities financing transactions) as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX.
- **r050: Margin lending transactions**
Firms to report exposures to margin lending transactions as referenced within the instructions in C28.00 template for c060, c120, and c240 in Annex IX.
- **r060: Money market fund (MMF) shares/units**
Firms to report exposures to MMF shares / units as defined within the instructions in C28.00 template for c070, c130, and c250 in Annex IX.
- **r070: Shares and other equities**
Firms to report exposures to shares and other equities as defined within the instructions in C28.00 template for c070, c130, and c250 in Annex IX.
- **r080: Long settlement transactions**
Firms to report exposures to long settlement transactions as defined within the instructions in C28.00 template for c080, c140, and c260 in Annex IX.
- **R090: Interest-rate contracts**
Firms to report exposures to interest-rate contracts as defined within the instructions in C28.00 template for c080, c140, and c260 in Annex IX.
- **r100: Foreign-exchange contracts and contracts concerning gold**
Firms to report exposures to foreign-exchange contracts and contracts concerning gold as defined within the instructions in C28.00 template for c080, c140, and c260 in Annex IX.
- **r110: Contracts of a similar nature (as defined in Annex II(3) of Regulation (EU) No 575/2013)**



Firms to report exposures to contracts of a similar nature (as defined in Annex II(3) of Regulation (EU) No 575/2013) as defined within the instructions in C28.00 template for c080, c140, and c260 in Annex IX.

- **r120: Acceptances**

Firms to report exposures to acceptances as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r130: Forward deposits**

Firms to report exposures to forward deposits as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r140: Undrawn credit facilities with an original maturity of more than one year**

Firms to report exposures to undrawn credit facilities with an original maturity of more than one year as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r150: Undrawn credit facilities with an original maturity of up to and including one year**

Firms to report exposures to undrawn credit facilities with an original maturity of up to and including one year as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r160: Undrawn credit facilities comprising agreements to lend which may be cancelled unconditionally at any time without notice**

Firms to report exposures to undrawn credit facilities comprising agreements to lend which may be cancelled unconditionally at any time without notice as defined within the instructions in C28.00 template for c090, c150, and c270 in Annex IX.

- **r170: Guarantees having the character of credit substitutes**

Firms to report exposures to guarantees having the character of credit substitutes as defined within the instructions in C28.00 template for c100, c160, and c280 in Annex IX.

- **r180: Credit derivatives**

Firms to report exposures to credit derivatives as defined within the instructions in C28.00 template for c100, c160, and c280 in Annex IX.



- **r190: Irrevocable standby letters of credit**

Firms to report exposures to irrevocable standby letters of credit as defined within the instructions in C28.00 template for c100, c160, and c280 in Annex IX.

- **r200: Other commitments**

Firms to report exposures to other commitments as defined within the instructions in C28.00 template for c110, c170, and c290 in Annex IX.

Columns

- **c040: Funded credit protection other than substitution effect**

Firms to report funded credit protection other than substitution effect as defined within the instructions in C28.00 template for c300 in Annex IX, broken down by the sub-categories set out in r010 – r200 above.

Validations

Submitted data must conform to the validation rules set out in the reporting template, as well as the following constraints:

Direct exposures

- i) The sum of the amounts entered in c010 for r010 to r050 in Part 4 must equal the total amounts entered in c060, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- ii) The sum of the amounts entered in c010 for r060 to r070 in Part 4 must equal the total amounts entered in c070, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- iii) The sum of the amounts entered in c010 for r080 to r110 in Part 4 must equal the total amounts entered in c080, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- iv) The sum of the amounts entered in c010 for r120 to r160 in Part 4 must equal the total amounts entered in c090, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- v) The sum of the amounts entered in c010 for r170 to r190 in Part 4 must equal the total amounts entered in c100, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.



- vi) The amount entered in c010 for r200 in Part 4 must equal the total amounts entered in c110, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.

Indirect exposures

- vii) The sum of the amounts entered in c020 for r010 to r050 in Part 4 must equal the total amounts entered in c120, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- viii) The sum of the amounts entered in c020 for r060 to r070 in Part 4 must equal the total amounts entered in c130, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- ix) The sum of the amounts entered in c020 for r080 to r110 in Part 4 must equal the total amounts entered in c140, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- x) The sum of the amounts entered in c020 for r120 to r160 in Part 4 must equal the total amounts entered in c150, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- xi) The sum of the amounts entered in c020 for r170 to r190 in Part 4 must equal the total amounts entered in c160, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- xii) The amount entered in c020 for r200 in Part 4 must equal the total amounts entered in c170, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.

Substitution effect of eligible credit risk mitigation techniques

- xiii) The sum of the amounts entered in c030 for r010 to r050 in Part 4 must equal the total amounts entered in c240, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- xiv) The sum of the amounts entered in c030 for r060 to r070 in Part 4 must equal the total amounts entered in c250, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.



- xv) The sum of the amounts entered in c030 for r080 to r110 in Part 4 must equal the total amounts entered in c260, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- xvi) The sum of the amounts entered in c030 for r120 to r160 in Part 4 must equal the total amounts entered in c270, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- xvii) The sum of the amounts entered in c030 for r170 to r190 in Part 4 must equal the total amounts entered in c280, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.
- xviii) The amount entered in c030 for r200 in Part 4 must equal the total amounts entered in c290, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.

Funded credit protection other than substitution effect

- xix) The sum of the amounts entered in c040 for r010 to r200 in Part 4 must equal the total amounts entered in c300, in either Part 2 of this *data item* or C28.00, across all groups of connected counterparties or individual entities within the *group*.

[DRAFT July 2016]