



RFB006 Excluded activity entities

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) and legal entity identifier (LEI);
- 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 with a minimum precision of whole units in the reporting currency. Where values correspond to percentages, these should be entered as decimal numbers with a minimum precision of four decimal places.

Reporting basis

For ring-fenced bodies (RFBs) that are part of a sub-consolidation group,¹ this template is to be reported by one RFB on behalf of all entities in the RFB sub-consolidation group. If this template is to be reported on an individual basis, then any reference to the RFB sub-consolidation group in the definitions below should be taken to refer to the RFB’s subsidiaries.

Overview

This template consists of four parts:

- Dealing in investments as principal and commodities trading (excluding derivatives)

This section provides details of the extent of firms’ excluded activities, excluding derivatives transactions.

¹ ‘Sub-consolidation group’ is defined in the Glossary of the PRA Rulebook: www.prarulebook.co.uk/.

- **Dealing in investments as principal and commodities trading: derivatives**
This section provides details of the extent of firms' excluded activities which involve derivative transactions.
- **Financial institutions exposures, excluding capital holdings**
This section provides details of firms' exposures to financial institutions, other than those which relate to capital holdings.
- **Financial institution exposures: capital holdings**
This section provides details of firms' exposures to financial institutions arising from capital holdings.

This template collects data on the extent to which entities that are within the RFB sub-consolidation group conduct excluded activities and incur prohibited exposures that would not be allowed under the terms set out in the Excluded Activities and Prohibitions Order ('the Order').²

Section 1

Rows – Dealing in investments as principal and commodities trading (excluding derivatives)

- One row should be reported for any entity in the sub-consolidation group which has dealt in investments as principal or traded in commodities (excluding derivatives), where these would not be allowed under the terms set out in the Order, over the applicable reporting period. Where there are no entities in the sub-consolidation group that have conducted this type of transaction over the reporting period, this section should be left blank.

Columns – Dealing in investments as principal and commodities trading (excluding derivatives)

- **c010: Entity name**
Report the full name of the sub-consolidation group entity
- **c015: Entity identification**
Firms should provide the LEI as default. Where an LEI is not known or available, firms should use a Specific Code (SC) (ie this may be a

² SI 2014/2080 The Financial Services and Markets Act 2000 (Excluded Activities and Prohibitions) Order 2014: www.legislation.gov.uk/uksi/2014/2080/pdfs/uksi_20142080_en.pdf.

non-LEI identification code). If an SC is used it must be consistent from one reporting period to the next. Where either code is not applicable then 'None' should be used.

LEIs must be completed in the following way using the LEI/ prefix followed by the 20 character LEI code ie LEI/YUEDD7W89PH0FV8Q2S28 where YUEDD7W89PH0FV8Q2S28 is an example LEI. Specific codes must be completed in the following way using the SC/ prefix followed by the relevant code ie SC/123456ABC where 123456ABC is a specific code used by the firm. 'None' can be entered as stated and is case sensitive. The presence of the prefix will be validated on submission.

- **c020: Amount during period *net of use of exceptions***

For Section 1, record the total value of non-derivative transactions which constitute dealing in investments as principal over the reporting period.

Definitions as per Articles 4 and 5 of the Order. Report these totals net of any transactions which meet the conditions for the exceptions specified in the Order.

Section 2

Rows – Dealing in investments as principal and commodities trading: derivative transactions

- One row should be reported for any entity in the sub-consolidation group which has conducted derivatives transactions that would not be allowed under the terms set out in the Order, over the applicable reporting period. Where there are no entities in the sub-consolidation group that have conducted this type of transaction over the reporting period, this section should be left blank.

Columns – Dealing in investments as principal and commodities trading: derivative transactions

- **c010: Entity name**

Report the full name of the sub-consolidation group entity

- **c015: Entity identification**

See instructions for entity identification in Section 2.

- **c020, c030, c040, c050: Amount at end-period *net* of use of exceptions**
Report the relevant risk requirement (RRR), notional amount and carrying amount as at the end of the reporting period as per the definitions given in template RFB008a (Risk Management). Report these totals net of any transactions which meet the conditions for the exceptions specified in the Order.

Section 3

Rows – Financial institution exposures excluding capital holdings

- One row should be reported for any entity in the sub-consolidation group which has incurred financial institution exposures (excluding capital holdings), where these would not be allowed under the terms set out in the Order, over the applicable reporting period. Where there are no entities in the sub-consolidation group that have incurred this type of exposure over the reporting period, this section should be left blank.

Columns – Financial institution exposures excluding capital holdings

- **c010: Entity name**
Report the full name of the sub-consolidation group entity
- **c015: Entity identification**
See instructions for entity identification in Section 2.
- **c020: Amount at end-period *net* of use of exceptions**
Report the financial institution gross exposures (excluding capital holdings) as at the end of the reporting period as per the definitions given in template RFB001 (Intragroup exposures). Report these totals net of any transactions which meet the conditions for the exceptions specified in the Order.

Section 4

Rows – Financial institution exposures: capital holdings

- One row should be reported for any entity in the sub-consolidation group which has incurred financial institution exposures arising from capital holdings, where these would not be allowed under the terms set out in the Order, over the applicable reporting period. Where there are no entities in the sub-consolidation

group that have incurred this type of exposure over the reporting period, this section should be left blank.

Columns – Financial institution exposures: capital holdings

- **c010: Entity name**

Report the full name of the sub-consolidation group entity

- **c015: Entity identification**

See instructions for entity identification in Section 2.

- **c020: Amount at end-period *net* of use of exceptions**

Report the financial institution gross exposures arising from capital holdings as at the end of the reporting period as per the definitions given in template RFB001 (intragroup exposures). Report these totals net of any transactions which meet the conditions for the exceptions specified in the Order.

February 2018