

MODULE 6 Balance Sheet Assets		LBS2	LBS3	LBS4	
Line E	Item	International loans	International holdings of debt	International other assets.	Not to be reported
E.1	Cash				
E.1.1	Notes and coins	X			
E.1.2	Cash items in the course of collection			X	
E.1.3	Gold				X
E.1.4	SUBTOTAL				
E.2	Loans to Banks				
E.2.1	Loans to Parent	X			
E.2.2	Loans to other group entities	X			
E.2.3	Loans to other banks	X			
E.2.4	SUBTOTAL				
E.3	Marketable Assets				
E.3.1	Government debt		X		
E.3.2	Public Sector Entities debt		X		
E.3.3	Parent issued CDs, CP and FRNs		X		
E.3.4	Other group bank issued CDs, CP and FRNs		X		
E.3.5	Other bank issued CDs, CP and FRNs		X		
E.3.6	Other CP		X		
E.3.7	Debt to parent		X		
E.3.8	Other group bank debt		X		
E.3.9	Other bank debt		X		
E.3.10	SUBTOTAL				
E.4	Other Marketable Assets				
E.4.1	Debt - group non-banking entities		X		
E.4.2	Debt - Corporate		X		
E.4.3	Debt - Securitisation exposures - non equity		X		
E.4.4	Bank equity holdings		X		
E.4.5	Corporate equity holdings		X		
E.4.6	Securitisation exposures - equity tranche holdings		X		
E.4.7	SUBTOTAL				
E.5	Loans and Advances				
E.5.1	Loans to group non-banking entities	X			
E.5.2	Loans to Sovereigns	X			
E.5.3	Loans to Public Sector Entities	X			
E.5.4	Corporate Loans	X			
E.5.5	Retail Loans	X			
E.5.6	Residential Mortgages	X			
E.5.7	Capital Connected Loans	X			
E.5.8	SUBTOTAL				
E.6	Non Marketable Investments				
E.6.1	Government Debt		X		
E.6.2	Public Sector Entity Debt		X		
E.6.3	Debt to parent		X		
E.6.4	Other group bank debt		X		
E.6.5	Other bank debt		X		
E.6.6	Debt - group non-banking entities		X		
E.6.7	Debt - Corporate		X		
E.6.8	Debt - Securitisation exposures - non equity		X		
E.6.9	Capital Investment in subsidiaries and other associated companies			X	
E.6.10	Capital Investment in other banks			X	
E.6.11	Corporate equity		X		
E.6.12	Securitisation exposures - equity tranches		X		
E.6.13	SUBTOTAL				
E.7	Other Financial				
E.7.1	Items in suspense			X	
E.7.2	Settlement Balances			X	
E.7.3	Debtors and Prepayments, interest receivable			X	
E.7.4	Operating leases				X
E.7.5	All past due assets	See footnote *			
E.7.6	Other assets			X	
E.7.7	SUBTOTAL				
E.8	Other				
E.8.1	Premises owned and occupied by the reporting bank				X
E.8.2	Other land and property owned by the reporting bank				X
E.8.3	Plant, equipment, leasehold premises, and motor vehicles				X
E.8.4	Intangible assets including goodwill				X
E.8.5	SUBTOTAL				
E.9	TOTAL ASSETS				

* E.7.5 Past due assets should be reported under the type of asset. i.e loans are LBS2

MODULE 6		LBS6	LBS7	LBS8	
		International deposits	International own issues of securities	International other liabilities	Not to be reported
Balance Sheet Liabilities					
Line F	Item				
F.1	Deposits:				
F.1.1	Swiss fiduciary deposits	X			
F.1.2	Structured products issued (deposits)	X			
F.1.3	All other deposits	X			
F.1.4	SUBTOTAL				
F.2	CDs and Other Debt				
F.2.1	Certificates of deposit issued	X			
F.2.2	Structured products issued (non-deposits)		X		
F.2.3	Promissory notes, bills and other short term paper issued		X		
F.2.4	Non-capital term debt issued		X		
F.2.5	SUBTOTAL				
F.3	Creditors, Accruals etc				
F.3.1	Interest payable			X	
F.3.2	Creditors and accruals			X	
F.3.3	Current taxation				X
F.3.4	Other taxation				X
F.3.5	Settlement balances				X
F.3.6	Items in suspense				X
F.3.7	Revenue Reserves, Own Funds, unverified profits*			X	X
F.3.8	Other liabilities				X
F.3.9	SUBTOTAL				
F.3.10	TOTAL LIABILITIES				

* F.3.7 Own funds should be reported on LBS8, revenue reserves and unverified profits should not be reported.

Capital		LBS6	LBS7	LBS8	
		International deposits	International own issues of securities	International other liabilities	Not to be reported
A	Tier 1 Capital				
A.1	Ordinary shares/Common Stock			X	
A.2	Perpetual non-cumulative preferred stock			X	
A.3	Reserves:				
A.3.1	Share Premium Account			X	
A.3.2	Disclosed Prior Year Reserves				X
A.3.3	FX Translation Differences				X
A.3.4	Current Year's profit verified by external audit			X	
	Total Reserves:				
A.4	Current Year Losses			X	
A.5	Minority Interests in Tier 1			X	
A.6	Total				
A.7	Less: (adjustments to capital)				
A.7.1	Goodwill and other intangible assets				X
A.7.2	Securitisations - gains on sale				X
	Total deductions:				
	TOTAL TIER 1				
B	Tier 2 Capital				
B.1	Fixed Asset Revaluation Reserve			X	
B.2	Reserves/fair value gains of securities not held for trading				X
B.3	General Provisions			X	
B.4	Hybrid Debt/Equity instruments			X	
B.5	Subordinated term debt	X			
B.6	Minority interests in Tier 2			X	
B.7	Total				
B.8	Less: (adjustments to capital)				
B.8.1	Excess General Provisions				X
B.8.2	Amortisation on Tier 2 subordinated debt	X			
B.8.3	Excess Tier 2 subordinated debt				X
B.8.4	Excess Tier 2				X
	Total deductions:				
	TOTAL TIER 2				
C	Deductions from Capital				
C.1	Investment in Subsidiaries				
C.2	Capital connected loans				
C.3	Holdings of banks' Capital Instruments				
C.4	Securitisations - Equity Tranches				
C.5	Off balance sheet items of a capital nature				
C.6	IRB deductions, including deduction for excess expected losses				X
C.7	Other				X
	TOTAL DEDUCTIONS				
D	Capital after deductions				
D.1.1	Tier 1 Capital				
D.1.2	Deductions pro rata				
D.1	Net Tier 1 capital				
D.2.1	Tier 2 Capital				
D.2.2	Deductions pro rata				
D.2	Net Tier 2 capital				
	ADJUSTED CAPITAL BASE (Tiers 1&2)				