



Reporting Standard ARS 111.0

Fair Values

Objective of this Reporting Standard

This Reporting Standard sets out the requirements for the provision of information to APRA relating to an authorised deposit-taking institution's fair value measurement. It includes *Form ARF 111.0 Fair Values* and associated instructions and should be read in conjunction with *Prudential Standard APS 110 Capital Adequacy* and *Prudential Standard APS 111 Capital Adequacy: Measurement of Capital*.

Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

Purpose

2. Information collected in *Form ARF 111.0 Fair Values* (ARF 111.0) is used by APRA for the purpose of prudential supervision, including assessing compliance with *Prudential Standard APS 110 Capital Adequacy* (APS 110) and *Prudential Standard APS 111 Capital Adequacy: Measurement of Capital* (APS 111). It may also be used by the Reserve Bank of Australia and the Australian Bureau of Statistics.

Application and commencement

3. This Reporting Standard applies to all authorised deposit-taking institutions (ADIs) other than branches of foreign banks and providers of purchased payment facilities. This Reporting Standard may also apply to the non-operating holding company (NOHC) of an ADI (refer to paragraph 5). This Reporting Standard applies for reporting periods commencing on or after 1 January 2013.

Information required

4. An ADI to which this Reporting Standard applies must provide APRA with the information required by the version of ARF 111.0 designated for an ADI at Level 1 for each reporting period.
5. If an ADI to which this Reporting Standard applies is part of a Level 2 group, the ADI must also provide APRA with the information required by the version of ARF 111.0 designated for an ADI at Level 2 for each reporting period, unless the ADI is a subsidiary of an authorised NOHC. If the ADI is a subsidiary of an authorised NOHC, the ADI's immediate parent NOHC must provide APRA with the information required by that form for each reporting period. In doing so, the immediate parent NOHC must comply with this Reporting Standard (other than paragraphs 4 and 11) as if it were the relevant ADI.

Forms and method of submission

6. The information required by this Reporting Standard must be given to APRA in electronic form, using one of the electronic submission mechanisms provided by the 'Direct to APRA' (also known as 'D2A') application.

Note: the Direct to APRA application software may be obtained from APRA.

Reporting periods and due dates

7. Subject to paragraph 8, an ADI to which this Reporting Standard applies must provide the information required by this Reporting Standard in respect of each quarter based on the financial year (within the meaning of the *Corporations Act 2001*) of the ADI.
8. APRA may, by notice in writing, vary the reporting periods, or specified reporting periods, for a particular ADI, to require it to provide the information required by this Reporting Standard more frequently, or less frequently, having regard to:
 - (a) the particular circumstances of the ADI;
 - (b) the extent to which the information is required for the purposes of the prudential supervision of the ADI; or
 - (c) the requirements of the Reserve Bank of Australia or the Australian Bureau of Statistics.
9. The information required by this Reporting Standard must be provided to APRA in accordance with the table below. The right hand column of the table sets out the number of business days after the end of the reporting period to which the information relates, within which information must be submitted to APRA by an ADI in each of the classes set out in the same row in the left hand column.

Class of ADI	Number of business days
Bank – Advanced or Applicant Advanced	30
Bank – Standardised	20
Branch of a Foreign Bank	Not applicable
Building Society	15
Credit Union	15
Specialist Credit Card Institution (SCCI)	15
Provider of Purchased Payment Facilities	Not applicable
Other ADI ¹	20

10. APRA may grant an ADI an extension in writing of a due date, in which case the new due date for the provision of the information will be the date on the notice of extension.

Quality control

11. The information provided by an ADI under this Reporting Standard (except for the information required under paragraph 5) must be the produced by processes and controls that have been reviewed and tested by the external auditor of the ADI **once the ADI is required to comply with AASB 13 Fair Value Measurement for public reporting in Australia.** *Guidance Statement GS 012 Prudential Reporting Requirements for Auditors of Authorised Deposit-taking Institutions*, issued by the Auditing and Assurance Standards Board, provides guidance on the scope and nature of the review and testing required from external auditors. This review and testing must occur at least annually and more frequently if necessary for the external auditor to form an opinion on the accuracy and reliability of the information.
12. All information provided by an ADI under this Reporting Standard must be subject to processes and controls developed by the ADI for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the ADI to ensure that an appropriate set of policies and procedures for the authorisation of information submitted to APRA is in place.

Authorisation

13. When an ADI submits information under this Reporting Standard using the D2A software, it will be necessary for an officer of the ADI to digitally sign, authorise and encrypt the relevant information. For this purpose, APRA's certificate authority will issue 'digital certificates', for use with the software, to officers of the ADI who have authority from the ADI to transmit the information to APRA.

¹ The definitions of 'credit union' and 'other ADI' in paragraph 17 of this Reporting Standard provide that Cairns Penny Savings and Loans Limited is to be treated in accordance with the reporting period requirements applicable to credit unions.

Minor alterations to forms and instructions

14. APRA may make minor variations to:
- (a) a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies; or
 - (b) the instructions to a form, to clarify their application to the form
- without changing any substantive requirement in the form or instructions.
15. If APRA makes such a variation it must notify in writing each ADI that is required to report under this Reporting Standard.

Transition

16. An ADI must report under the old reporting standard in respect of a transitional reporting period. For these purposes:

old reporting standard means the reporting standard revoked by the determination that makes this Reporting Standard (being the reporting standard that this Reporting Standard replaces); and

transitional reporting period means a reporting period under the old reporting standard:

- (a) that ended before the date of revocation of the old reporting standard; and
- (b) in relation to which the ADI was required, under the old reporting standard, to report by a date on or after the date of revocation of the old reporting standard.

Note: For the avoidance of doubt, if an ADI was required to report under an old reporting standard, and the reporting documents were due before the date of revocation of the old reporting standard, the ADI is still required to provide any overdue reporting documents in accordance with the old reporting standard.

Interpretation

17. In this Reporting Standard:

ADI means an authorised deposit-taking institution within the meaning of the *Banking Act 1959*.

APRA means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998*.

Australian-owned bank means a locally incorporated ADI that assumes or uses the work ‘bank’ in relation to its banking business and is not a foreign subsidiary bank.

authorised NOHC has the meaning given in the *Banking Act 1959*.

bank – advanced or applicant advanced means an Australian-owned bank or a foreign subsidiary bank that has APRA’s approval or is seeking APRA’s approval to use an

internal ratings-based approach to credit risk and/or an advanced measurement approach to operational risk for capital adequacy purposes.

bank – standardised means an Australian-owned bank or a foreign subsidiary bank that uses the standardised approaches to credit risk and operational risk for capital adequacy purposes in respect of the whole of its operations.

branch of a foreign bank means a ‘foreign ADI’ as defined in section 5 of the *Banking Act 1959*, but does not include an SCCI that is a foreign ADI.

building society means a locally incorporated ADI that assumes or uses the expression ‘building society’ in relation to its banking business.

business days means ordinary business days, exclusive of Saturdays, Sundays and public holidays.

class of ADI means each of the following:

- (i) bank – advanced or applicant advanced;
- (ii) bank – standardised;
- (iii) branch of a foreign bank;
- (iv) building society;
- (v) credit union;
- (vi) other ADI;
- (vii) provider of purchased payment facilities; and
- (viii) an SCCI.

credit union means a locally incorporated ADI that assumes or uses the expression ‘credit union’ in relation to its banking business and, for the purposes of this Reporting Standard, includes Cairns Penny Savings and Loans Limited.

due date means the relevant date under paragraph 9 or, if applicable, paragraph 10.

foreign subsidiary bank means a locally incorporated ADI in which a bank that is not locally incorporated has a stake of more than 15 per cent.

immediate parent NOHC means an authorised NOHC, or a subsidiary of an authorised NOHC, that is an immediate parent NOHC within the meaning of *Prudential Standard APS 001 Definitions* (APS 001).

Level 1 has the meaning in APS 001.

Level 2 has the meaning in APS 001.

locally incorporated means incorporated in Australia or in a State or Territory of Australia, by or under a Commonwealth, State or Territory law.

other ADI means an ADI that is not an Australian-owned bank, a branch of a foreign bank, a building society, a credit union, a foreign subsidiary bank, a provider of purchased payment facilities or a specialist credit card institution, and, for the purposes of this Reporting Standard, does not include Cairns Penny Savings and Loans Limited.

provider of purchased payment facilities means an ADI that is subject to a condition on its authority under section 9 of the *Banking Act 1959* confining the banking business that the ADI is authorised to carry on to providing purchased payment facilities.

reporting period means a period mentioned in paragraph 7 or, if applicable, paragraph 8.

specialist credit card institution (SCCI) means an ADI that is subject to a condition on its authority under section 9 of the *Banking Act 1959* confining the banking business that the ADI is authorised to carry on to the activities of credit card acquiring and credit card issuing in any credit card scheme that is designated as a payment system under section 11 of the *Payment Systems (Regulation) Act 1998*.

stake means a stake determined under the *Financial Sector Shareholdings Act 1998*, as if the only associates that were taken into account under paragraph (b) of subclause 10(1) of the Schedule to that Act were those set out in paragraphs (h), (j) and (l) of subclause 4(1).

subsidiary has the meaning in the *Corporations Act 2001*.

18. APRA may determine in writing that an individual ADI of one class of ADI is to be treated, for the purposes of this Reporting Standard, as though it were an ADI of another class of ADI.

ARF_111_0 Fair Values

Australian Business Number

Institution Name

Reporting Period

Scale Factor

<p>Millions to one decimal place for banks Whole dollars no decimal place for other ADIs</p>
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Reporting Consolidation

<p>Level 1/Level 2</p>

Section A: Assets at Fair Value

	Fair Value Hierarchy		
	Quoted Prices (Unadjusted) Level 1	Valuation Techniques (Observable Inputs) Level 2	Valuation Techniques (Significant unobservable inputs) Level 3
1. Recurring fair value measurements			
1.1. Trading portfolio assets			
1.2. Available-for-sale securities			
1.3. Derivative assets			
1.4. Investment properties			
1.5. Other assets at fair value			
1.6. Total recurring fair value assets			
2. Non-recurring fair value measurements			
2.1. Assets held for sale			
2.2. Other non-recurring fair value assets			
2.3. Total non-recurring fair value assets			
3. Total Assets at Fair Value			
	Level 1	Level 2	Level 3
4. Unrealised Gains/(Losses) on Assets (Including derivative liabilities)			
4.1. Cumulative gross recurring unrealised gains through P&L for assets held at the end of the reporting period (Including derivative liabilities)			
4.2. Cumulative gross recurring unrealised losses through P&L for assets held at the end of the reporting period (Including derivative liabilities)			
4.3. Cumulative gross recurring unrealised gains through OCI for assets held at the end of the reporting period (Including derivative liabilities)			
4.4. Cumulative gross recurring unrealised losses through OCI for assets held at the end of the reporting period (Including derivative liabilities)			
5. Total Unrealised Gains/(Losses) on Assets (Including derivative liabilities)			
	Transfers between Fair Value Levels		
6. Transfers between Levels in Fair Value Hierarchy	From Level 1	From Level 2	From Level 3
6.1. Transfers into Level 1 fair value hierarchy			
6.2. Transfers into Level 2 fair value hierarchy			
6.3. Transfers into Level 3 fair value hierarchy			

Section B: Liabilities at Fair Value

	Fair Value Hierarchy			Total
	Quoted Prices (Unadjusted) Level 1	Valuation Techniques (Observable Inputs) Level 2	Valuation Techniques (Significant unobservable inputs) Level 3	
1. Recurring fair value measurements				
1.1. Trading portfolio liabilities				
1.2. Derivative liabilities				
1.3. Other liabilities at fair value				
1.4. Total recurring fair value liabilities				
2. Non-recurring fair value measurements				
2.1. Total non-recurring fair value liabilities				
3. Total Liabilities at Fair Value				
	Level 1	Level 2	Level 3	Total
4. Unrealised Gains/(Losses) on Liabilities (excluding derivatives)				
4.1. Cumulative gross recurring unrealised gains through P&L for liabilities held at the end of the reporting period (excluding derivatives)				
4.2. Cumulative gross recurring unrealised losses through P&L for liabilities held at the end of the reporting period (excluding derivatives)				
4.3. Cumulative gross recurring unrealised gains through OCI for liabilities held at the end of the reporting period (excluding derivatives)				
4.4. Cumulative gross recurring unrealised losses through OCI for liabilities held at the end of the reporting period (excluding derivatives)				
5. Total Unrealised Gains/(Losses) on Liabilities (excluding derivatives)				
	Transfers between Fair Value Levels			
6. Transfers between Levels in Fair Value Hierarchy	From Level 1	From Level 2	From Level 3	
6.1. Transfers into Level 1 fair value hierarchy				
6.2. Transfers into Level 2 fair value hierarchy				
6.3. Transfers into Level 3 fair value hierarchy				

Reporting Forms ARF 111.0.1 and ARF 111.0.2

Fair Values

Instruction Guide

This instruction guide is designed to assist in the completion of the following forms:

- (a) *Form ARF 111.0.1 Fair Values (Level 1)*; and
- (b) *Form ARF 111.0.2 Fair Values (Level 2)*.

These forms set out the disclosure of certain information relating to assets and liabilities that are held at fair value by an ADI at Level 1 and Level 2.¹

General directions and notes

Reporting entity

The forms are to be completed at Level 1 and Level 2 by all ADIs other than branches of a foreign bank and providers of purchased payment facilities.

If an ADI is a subsidiary of a NOHC, the report at Level 2 is to be provided by the ADI's immediate parent NOHC.²

Securitisation deconsolidation principle

Except as otherwise specified in these instructions, the following applies:

1. Where an ADI (or a member of its Level 2 consolidated group) participates in a securitisation that meets APRA's operational requirements for regulatory capital relief under *Prudential Standard APS 120 Securitisation* (APS 120):
 - (a) special purpose vehicles (SPVs) holding securitised assets may be treated as non-consolidated independent third parties for regulatory reporting purposes irrespective of whether the SPVs (or their assets) are consolidated for accounting purposes;
 - (b) the assets, liabilities, revenues and expenses of the relevant SPVs may be excluded from the ADI's reported amounts in APRA's regulatory reporting returns; and
 - (c) the underlying exposures (i.e. the pool) under such a securitisation may be excluded from the calculation of regulatory capital (refer to APS 120). However, the ADI must still hold regulatory capital for the securitisation

¹ Level 1 and Level 2 are defined in accordance with APS 001.

² Refer to paragraph 5 of *Reporting Standard ARS 111.0 Fair Values*.

exposures³ that it retains or acquires and such exposures are to be reported in *Form ARF 120.0 Standardised – Securitisation* (ARF 120.0) or *Forms ARF 120.1A to ARF 120.1C IRB – Securitisation* (ARF 120.1A, ARF 120.1B and ARF 120.1C) (as appropriate). The risk-weighted assets (RWA) relating to such securitisation exposures must also be reported in *Form ARF 110.0 Capital Adequacy*.

2. Where an ADI (or a member of its Level 2 consolidated group) participates in a securitisation that does not meet APRA's operational requirements for regulatory capital relief under APS 120, or the ADI elects to treat the securitised assets as on-balance sheet assets under *Prudential Standard APS 112 Capital Adequacy: Standardised Approach to Credit Risk* (APS 112) or *Prudential Standard APS 113 Capital Adequacy: Internal Ratings-based Approach to Credit Risk* (APS 113), such exposures are to be reported as on-balance sheet assets in APRA's regulatory reporting returns. In addition, these exposures must also be reported as a part of the ADI's total securitised assets within *Form ARF 120.2 Securitisation – Supplementary Items* (ARF 120.2).

Reporting period and timeframes for lodgement

The forms are to be completed as at the last day of the stated reporting period (i.e. the relevant quarter). The following table specifies the number of business days after the end of the relevant reporting period within which each class of ADI must submit data to APRA.

Class of ADI	Number of business days
Bank – Advanced or Applicant Advanced	30
Bank – Standardised	20
Building Society	15
Credit Union	15
SCCI	15
Other ADI ⁴	20

An immediate parent NOHC must submit data to APRA within the same timeframe as its subsidiary ADI.

Where both 'Bank – Standardised' and 'Bank – Advanced or Applicant Advanced' reporting requirements and timeframes apply to an ADI

In the following cases an Australian-owned bank or a foreign subsidiary bank must meet reporting requirements and timeframes applicable to both a 'Bank – Advanced or Applicant Advanced' and a 'Bank – Standardised':

- (a) where the ADI is operating under the standardised approaches to credit and operational risk, but has applied for IRB and AMA approval, in which case the

³ Securitisation exposures are defined in accordance with APS 120.

⁴ Cairns Penny Savings and Loans Limited is to be treated in accordance with the reporting period requirements applicable to credit unions.

ADI will be both a ‘Bank – Advanced or Applicant Advanced’ and a ‘Bank – Standardised’; and

- (b) where the ADI has received IRB and/or AMA approval in respect of most (but not all) of its operations, and has approval for partial use of the standardised approaches to credit and/or operational risk for the remainder of its operations.

Such an ADI must report under the ARF 111.0.1 and ARF 111.0.2 (the forms) as follows:

Description of ADI	Reporting requirement	Timeframes for lodgement
ADI uses the standardised approaches to credit and operational risk, but has applied to adopt IRB and AMA approaches for <u>all</u> its operations	Report under the forms (for purposes of calculating regulatory capital on the basis of the standardised approaches only)	‘Bank – Standardised’ timeframe (within 20 business days)
	Separately report under the forms as if IRB/AMA approval given (for purposes of assessing prospective regulatory capital calculation after IRB/AMA approval (i.e. ‘parallel run’ of data))	‘Bank – Advanced or Applicant Advanced’ timeframe (within 30 business days)
ADI uses the standardised approaches to credit and operational risk but has applied to adopt the IRB and AMA approach for <u>most (but not all)</u> of its operations (or APRA has indicated that it does not propose to grant IRB and/or AMA approval in respect of all of the ADI’s operations)	Report under the forms (for purposes of calculating regulatory capital on the basis of the standardised approaches only)	‘Bank – Standardised’ timeframe (within 20 business days)
	Separately report under the forms as if approval given for IRB/AMA with partial use (for purposes of assessing prospective regulatory capital calculation after IRB/AMA approval (i.e. ‘parallel run’ of data)). (This report must cover both operations that will be under IRB/AMA approaches and operations that will remain under standardised approaches.)	‘Bank – Advanced or Applicant Advanced’ timeframe (within 30 business days)

Description of ADI	Reporting requirement	Timeframes for lodgement
ADI has IRB and/or AMA approval, but some operations remain under a Basel II standardised approach	Report under the forms in respect of all operations using the relevant approaches (for purposes of calculating regulatory capital)	'Bank – Advanced or Applicant Advanced' timeframe (within 30 business days)

Unit of measurement

The form(s) must be completed in Australian dollars (AUD) in accordance with the units set out for each class of ADI in the following table.

Class of ADI	Units
Bank – Advanced or Applicant Advanced	Millions of dollars rounded to one decimal place
Bank – Standardised	Millions of dollars rounded to one decimal place
Building Society	Whole dollars with no decimal place
Credit Union	Whole dollars with no decimal place
SCCI	Whole dollars with no decimal place
Other ADI	Whole dollars with no decimal place

An immediate parent NOHC must complete this form in AUD in accordance with the same units as its subsidiary ADI.

Amounts denominated in foreign currency are to be converted to AUD in accordance with *AASB 121 The Effects of Changes in Foreign Exchange Rates* (AASB 121).

Basis of preparation

Unless otherwise specifically stated, ADIs are to comply with Australian Accounting Standards regarding the measurement of asset, liability and equity items.

Implementation

ADIs are to complete the form(s) on a best endeavours basis until AASB 13 is applied to annual reporting periods beginning on or after 1 January 2013.

Specific instructions

The following instructions are applicable at Level 1 and (where relevant) Level 2 reporting consolidation bases.

SECTION A: Assets at Fair Value

1. Recurring fair value measurements

Recurring fair value measurements of assets or liabilities are those that Australian Accounting Standards require or permit in the statement of financial position at the end of each reporting period.

1.1 Trading portfolio assets

Please report the fair values of all trading portfolio securities representing held for trading financial assets as defined in AASB 139 *Financial Instruments* (AASB 139), categorised within the relevant level(s) of the fair value hierarchy⁵ in accordance with AASB 13. These trading portfolio financial assets must exclude derivatives which are reported separately below.

1.2 Available-for-sale securities

Please report the fair values of available-for-sale securities, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

1.3 Derivative assets

Please report the fair values of derivative assets, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

1.4 Investment properties

Please report the fair values of investment properties, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

1.5 Other assets at fair value

This is a derived field which is equal to item 1.6 less the sum of items 1.1 to 1.4 above.

1.6 Total recurring fair value assets

Please report the total fair values of recurring assets which are measured at fair value, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

⁵ Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for the asset or liability.

2. Non-recurring fair value measurements

Non-recurring fair value measurements of assets or liabilities are those that Australian Accounting Standards require or permit in the statement of financial position in particular circumstances (e.g. when an entity measures an asset held for sale at fair value less costs to sell in accordance with *AASB 5 Non-current Assets Held for Sale and Discontinued Operations* (AASB 5) because the asset's fair value less costs to sell is lower than its carrying amount).

2.1 Assets held for sale

Please report the fair values of all assets held for sale that are measured at fair value in accordance with AASB 5, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

2.2 Other non-recurring fair value assets

This is a derived field which is equal to item 2.3 less item 2.1 above.

2.3 Total non-recurring fair value assets

Please report the total fair values of non-recurring assets which are measured at fair value, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

3. Total Assets at Fair Value

Derived field calculated as the sum of items 1.6 and 2.3.

4. Unrealised Gains/(Losses) on Assets (including derivative liabilities)

Please sum all the unrealised fair value gains on assets separately from the sum of unrealised fair value losses on assets. Please report the gross gains in item 4.1 and/or 4.3; and the gross losses in item 4.2 and/or 4.4 accordingly. *That is, there should not be any netting of gains and losses for this reporting form.*

Please report the unrealised fair value gains or losses on derivatives (regardless whether they are assets or liabilities as at the end of the reporting period) in this section instead of Section B below. This is because a derivative can be an asset (i.e. 'in the money') in one reporting period and that same derivative a liability (i.e. 'out of the money') in another reporting period.

Cumulative unrealised gains or losses should reflect the unrealised gains or losses of the assets on the balance sheet as at the reporting date.

4.1 Cumulative gross recurring unrealised gains through P&L for assets held at the end of the reporting period (including derivative liabilities)

Please report the cumulative total gross recurring unrealised gains included in profit and loss (and reflected as part of retained earnings) for assets held at the end of the reporting period, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

Please input the gains as a positive number in each box.

4.2 Cumulative gross recurring unrealised losses through P&L for assets held at the end of the reporting period (including derivative liabilities)

Please report the cumulative total gross recurring unrealised losses included in profit and loss (and reflected as part of retained earnings) for assets held at the end of the reporting period, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

Please input the losses as a negative number in each box.

4.3 Cumulative gross recurring unrealised gains through OCI for assets held at the end of the reporting period (including derivative liabilities)

Please report the cumulative total gross recurring unrealised gains included in other comprehensive income (and reflected as part of accumulated other comprehensive income) for assets held at the end of the reporting period, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

Please input the gains as a positive number in each box.

4.4 Cumulative gross recurring unrealised losses through OCI for assets held at the end of the reporting period (including derivative liabilities)

Please report the cumulative total gross recurring unrealised losses included in other comprehensive income (and reflected as part of accumulated other comprehensive income) for assets held at the end of the reporting period, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

Please input the losses as a negative number in each box.

5. Total Unrealised Gains/(Losses) on Assets (Including derivative liabilities)

Derived field calculated as the sum of items 4.1 to 4.4.

6. Transfers between Levels in Fair Value Hierarchy

6.1 Transfers into Level 1 fair value hierarchy

Please report any transfers of assets from Level 2 or Level 3 into Level 1 of the fair value hierarchy during the reporting period in the relevant boxes.

6.2 Transfers into Level 2 fair value hierarchy

Please report any transfers of assets from Level 1 or Level 3 into Level 2 of the fair value hierarchy during the reporting period in the relevant boxes.

6.3 Transfers into Level 3 fair value hierarchy

Please report any transfers of assets from Level 1 or Level 2 into Level 3 of the fair value hierarchy during the reporting period in the relevant boxes.

SECTION B: Liabilities at Fair Value

1 Recurring fair value measurements

1.1 Trading portfolio liabilities

Please report the fair values of all trading portfolio securities, representing held for trading financial liabilities as defined in AASB 139, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13. These trading portfolio financial liabilities must exclude derivatives which are reported separately below.

1.2 Derivative liabilities

Please report the fair values of derivative liabilities, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

1.3 Other liabilities at fair value

This is a derived field which is equal to item 1.4 less sum of items 1.1 to 1.2 above.

1.4 Total recurring fair value liabilities

Please report the fair values of total recurring liabilities which are measured at fair value, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

2 Other non-recurring fair value measurements

2.1 Total non-recurring fair value liabilities

Please report the total fair value of any non-recurring liabilities which are measured at fair value, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

3 Total Liabilities at Fair Value

Derived field calculated as the sum of items 1.4 and 2.1.

4 Unrealised Gains/(Losses) on Liabilities (excluding derivatives)

Please sum all the unrealised fair value gains on liabilities separately from the sum of unrealised fair value losses on liabilities. Please report the gross gains in item 4.1 and/or 4.3 and the gross losses in item 4.2 and/or 4.4 accordingly. *That is, there should not be any netting of gains and losses for this reporting form.*

Please exclude all unrealised gains or losses on derivatives which should be reported in Section A Item 4 above.

Cumulative unrealised gains or losses should reflect the unrealised gains or losses of the liabilities on the balance sheet as at the reporting date.

4.1 Cumulative gross recurring unrealised gains through P&L for liabilities held at the end of the reporting period (excluding derivatives)

Please report the cumulative total gross recurring unrealised gains included in profit and loss (and reflected as part of retained earnings) for liabilities held at the end of the reporting period, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

Please input the gains as a positive number in each box.

4.2 Cumulative gross recurring unrealised losses through P&L for liabilities held at the end of the reporting period (excluding derivatives)

Please report the cumulative total gross recurring unrealised losses included in profit and loss (and reflected as part of retained earnings) for liabilities held at the end of the reporting period, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

Please input the losses as a negative number in each box.

4.3 Cumulative gross recurring unrealised gains through OCI for liabilities held at the end of the reporting period (excluding derivatives)

Please report the cumulative total gross recurring unrealised gains included in other comprehensive income (and reflected as part of accumulated other comprehensive income) for liabilities held at the end of the reporting period, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

Please input the gains as a positive number in each box.

4.4 Cumulative gross recurring unrealised losses through OCI for liabilities held at the end of the reporting period (excluding derivatives)

Please report the cumulative total gross recurring unrealised losses included in other comprehensive income (and reflected as part of accumulated other comprehensive income) for liabilities held at the end of the reporting period, categorised within the relevant level(s) of the fair value hierarchy in accordance with AASB 13.

Please input the losses as a negative number in each box.

5 Total Unrealised Gains/(Losses) on Liabilities (excluding derivatives)

Derived field calculated as the sum of items 4.1 to 4.4.

6 Transfers between Levels in Fair Value Hierarchy

6.1 Transfers into Level 1 fair value hierarchy

Please report any transfers of liabilities from Level 2 or Level 3 into Level 1 of the fair value hierarchy during the reporting period in the relevant boxes.

6.2 Transfers into Level 2 fair value hierarchy

Please report any transfers of liabilities from Level 1 or Level 3 into Level 2 of the fair value hierarchy during the reporting period in the relevant boxes.

6.3 Transfers into Level 3 fair value hierarchy

Please report any transfers of liabilities from Level 1 or Level 2 into Level 3 of the fair value hierarchy during the reporting period in the relevant boxes.