

DRAFT

3RF_111_0: Level 3 Eligible Capital

Australian Business Number	Institution Name	
Entity identifier	Name of Level 3 Head	
Reporting Period	Scale Factor	Reporting Consolidation
As at end of each quarter; DD/MM/YYYY	Millions of dollars with one decimal place	Level 3 group

1. Level 3 Eligible Capital

1.1. Paid-up ordinary shares	
1.2. Retained earnings	
1.3. Undistributed current year earnings	
1.3.1. <i>Of which:</i> ADI upfront fee income	
1.4. Accumulated other comprehensive income and other disclosed reserves	
1.4.1. Unrealised gains or losses recognised on the balance sheet	
1.4.2. Reserves from equity-settled share-based payments	
1.4.3. Foreign currency translation reserve	
1.4.4. Property revaluation reserve	
1.4.5. General reserves	
1.4.6. Cumulative unrealised gains or losses on hedges offsetting gains or losses included in Level 3 EC	
1.4.7. Other gains and losses in accumulated comprehensive income and other disclosed reserves specified by APRA	
1.5. Minority interests	
1.5.1. ADI Level 2 group minority interests	
1.5.2. General insurance Level 2 group minority interests	
1.6. General insurance technical provisions in surplus or deficit of those required by GPS 320	
1.6.1. Technical provisions in surplus or deficit of those required by GPS 320	
1.6.2. Level 3 adjustment where there are multiple standalone general insurers	
1.7. Regulatory adjustments	
1.7.1. Assets under a fixed or floating charge (GI, LI, Super, FM and OA blocks only)	
1.7.2. Cash flow hedge reserve	
1.7.3. Covered bonds excess assets in cover pools (ADI block only)	
1.7.4. Deferred tax assets and deferred tax liabilities	
1.7.5. Difference between the adjusted policy liabilities and the sum of policy liabilities and policy owners' retained profits (LI block only)	
1.7.6. Equity holdings and other capital support provided to third party financial institutions (ADI, FM and OA blocks only)	
1.7.6.1. ADI block equity holdings	

DRAFT

1.7.6.2. FM block equity holdings	
1.7.6.3. OA block equity holdings	
1.7.7. Equity holdings and other capital support provided to third party commercial (non-financial) institutions (ADI block only)	
1.7.8. Fair value adjustments	
1.7.9. Fair value gains and losses arising from changes in own creditworthiness	
1.7.10. Goodwill and other intangibles	
1.7.10.1. Goodwill	
1.7.10.2. Other intangible assets	
1.7.11. Guarantees or credit derivatives that provide for a materiality threshold (ADI block only)	
1.7.12. Holdings of own capital instruments and any unused trading limit agreed with APRA	
1.7.13. Holdings of own capital instruments on behalf of third parties	
1.7.14. Industry support schemes (ADI block only)	
1.7.15. Investments in joint ventures and associates (GI and LI blocks only)	
1.7.15.1. GI block investments	
1.7.15.2. LI block investments	
1.7.16. Operational Risk Financial Requirement reserves (Super block only)	
1.7.17. Reinsurance assets (GI and LI blocks only)	
1.7.17.1. Reinsurance assets (general insurance)	
1.7.17.2. Reinsurance assets (life insurance)	
1.7.18. Adjustments relating to securitisation	
1.7.19. Shortfall in provisions for credit losses (ADI block only)	
1.7.20. Superannuation defined benefit funds	
1.7.20.1. Surplus in any superannuation defined benefit fund sponsored by a Level 3 institution	
1.7.20.2. Deficit in any superannuation defined benefit fund sponsored by a Level 3 institution and not already reflected in Level 3 EC	
1.7.21. Other adjustments	
1.8. Adjustments and exclusions to Level 3 EC	
2. Level 3 Eligible Capital	
3. Balance sheet	
3.1. Total assets	
3.2. Total liabilities	
3.3. Net assets	