

ARF	Form	Reporting Entity	Audit	Basis of Consolidation
110.0	Capital Adequacy (Licensed ADI)	Licensed ADI	Yes	
110.0	Capital Adequacy (Consolidated)	Consolidated	Yes	Prudential
112.1	On-Balance Sheet Business Risk Weighting Schedule (Licensed ADI)	Licensed ADI	Yes	
112.1	On-Balance Sheet Business Risk Weighting Schedule (Consolidated)	Consolidated	Yes	Prudential
112.2	Off-Balance Sheet Business Return (Licensed ADI)	Licensed ADI	Yes	
112.2	Off-Balance Sheet Business Return (Consolidated)	Consolidated	Yes	Prudential
113.0	Market Risk	Consolidated	Yes	Prudential
113.1	Repricing Analysis (Consolidated)	Consolidated	Yes	Prudential
113.1	Repricing Analysis (Licensed ADI)	Licensed ADI	Yes	
210.0	Statement of High Quality Liquid Assets Calculation	Licensed ADI	Yes	
220.0	Impaired Assets	Consolidated or Licensed ADI	Yes	Prudential
220.3	Prescribed Provisioning	Consolidated & Licensed ADI	Yes	Prudential
220.5	Movements In Provisions For Impairment (Licensed ADI)	Licensed ADI	Yes	
220.5	Movements In Provisions For Impairment (Consolidated)	Consolidated	Yes	Accounting
221.0	Large Exposures	Consolidated or Licensed ADI	Yes	Prudential
222.0	Exposures to Related Parties	Licensed ADI or Extended Licensed Entity	Yes	
230.0	Commercial Property	Consolidated or Licensed ADI	Yes	Prudential
N/A	Country Exposure	Consolidated or Licensed ADI	Yes	Prudential
231.1	International Exposures (Locational Data Part 1)	Licensed ADI	No	
231.2	International Exposures (Locational Data Part 2)	Licensed ADI	No	
231.3	International Exposures (Consolidated Data)	Consolidated or Licensed ADI	No	Accounting
320.0	Statement of Financial Position (Domestic Books)	Domestic Books	Yes	
320.1	Debt Securities Held	Domestic Books	No	
320.2	Equity Securities Held	Domestic Books	No	
320.3	Debt Securities on Issue	Domestic Books	No	
320.4	Accepted and Endorsed Bills	Domestic Books	No	
320.5	Securities Subject to Repurchase & Resale & Stock Lending & Borrowing	Domestic Books	No	
320.6	Financial Derivatives - This form is put on hold	Domestic Books	No	
320.7	Deposits and Loans Classified by State and Territory	Domestic Books	No	
320.7	Deposits and Loans Classified by State and Territory	Licensed ADI	No	
320.9	Intra-Group Receivables and Payable - Not required until Oct 03	Domestic Books	No	
321.0	Statement of Financial Position (Offshore Operations)	Offshore Operations	Yes	
322.0	Statement of Financial Position (Consolidated)	Consolidated	Yes	Accounting

323.0	Statement of Financial Position (Licensed ADI)	Licensed ADI	Yes	
325.0	International Operations	For each Offshore Operation & offshore controlled entity	No	
326.0	Offshore Banking Units	Domestic Books	No	
330.0	Statement of Financial Performance (Licensed ADI)	Licensed ADI	Yes	
330.0	Statement of Financial Performance (Consolidated)	Consolidated	Yes	Accounting
330.1	Interest Income and Interest Expense (Licensed ADI)	Licensed ADI	Yes	
330.1	Interest Income and Interest Expense (Consolidated)	Consolidated	Yes	Accounting
330.2	Other Operating Income (Licensed ADI)	Licensed ADI	Yes	
330.2	Other Operating Income (Consolidated)	Consolidated	Yes	Accounting
330.3	Other Operating Expenses (Licensed ADI)	Licensed ADI	Yes	
330.3	Other Operating Expenses (Consolidated)	Consolidated	Yes	Accounting
331.0	Selected Revenues and Expenses	Domestic Books	No	
331.0	Selected Revenues and Expenses	Licensed ADI	No	
332.0	Statement of Economic Activity	Domestic Books	No	
332.0	Statement of Economic Activity	Licensed ADI	No	
391.0	Commercial Finance	Domestic Books	No	
391.0	Commercial Finance	Licensed ADI	No	
392.0	Housing Finance	Domestic Books	No	
392.0	Housing Finance	Licensed ADI	No	
393.0	Lease Finance	Domestic Books	No	
393.0	Lease Finance	Licensed ADI	No	
394.0	Personal Finance	Domestic Books	No	
394.0	Personal Finance	Licensed ADI	No	
395.0	Business Finance	Domestic Books	No	
396.0	Points of Presence	Domestic Books	No	
396.0	Points of Presence	Licensed ADI	No	

Accounting Consolidated Group

The accounting consolidated group is to be determined in accordance with the requirements of the Australian accounting standards, notably *AASB 1024 Consolidated Accounts*.

Prudential Consolidated ADI Group

The prudential consolidated group should also be determined in accordance with Australian accounting standards, notably *AASB 1024 Consolidated Accounts* with the following modifications:

(1) Include the following:

- all controlled banking entities, securities entities and other financial entities (e.g. finance companies, money market corporations, stockbrokers and leasing companies).

(2) Exclude subsidiary entities involved in the following business activities:

- insurance businesses (including friendly societies and health funds);
- acting as manager, responsible entity, approved trustee, trustee or similar role in relation to funds management or the securitisation of assets; and
- non-financial (commercial) operations.