

REPORTING GUIDE FOR GUIDELINES ON CAPITAL COMPONENTS

1.0 General Instructions

- 1.1 This reporting guidance is applicable to all Labuan banks licensed under Part VI of the Labuan Financial Services and Securities Act 2010 (LFSSA) in completing the statutory reporting under the *Guidelines on Capital Components*.
- 1.2 Worksheets CC-01 (Summary) to CC-06(CapInst) should be completed by all Labuan banks based on the requirements outlined in the *Guidelines on Capital Components*.
- 1.3 Labuan banks are required to complete the relevant forms in the softcopy format as provided by Labuan Financial Services Authority (Labuan FSA) on a quarterly basis for both entity and consolidated reporting. The reporting forms have to be submitted no later than 15 days after the quarter-end reporting date.
- 1.4 The cells are shaded to denote the requirement/function of the cell.
- i. All cells shaded in yellow must be filled. Where not relevant, a value of '0' shall be keyed-in.
 - ii. Cells shaded in green have been pre-programmed with formulae.
 - iii. Cells shaded in blue refer to other cell from different tab.
- 1.5 All amounts are to be reported and rounded up to the nearest US Dollar (USD).

1.6 Labuan FSA places significant emphasis on the accuracy of information submitted for the purposes of the Banking Capital Adequacy Framework. In this regard, the Principal Officer of the Labuan bank is primarily responsible and will be held accountable for the accuracy of the information provided in the reporting form to Labuan FSA under this framework.

2.0 Worksheets of the Reporting Forms for Components of Capital

2.1 The reporting form consists of the following worksheets:

i **Capital Components**

The worksheets in this part should be completed by all Labuan banks, for both entity and consolidated level reporting.

	Title	Form	Tab
1	Summary	CC-01: (Summary)	<ul style="list-style-type: none"> • CC-01 • CC-02
2	Components of Capital	CC-03: (CC) Components of Capital	CC-03
3	Regulatory Adjustments	CC-04: (RegAdj) Regulatory Adjustments	CC-04
4	Minority Interest and Capital Instruments Issued Out of Consolidated Subsidiaries and Held by Third Parties	CC-05: (MI) Minority Interest and Capital Instruments Issued Out of Consolidated Subsidiaries and Held by Third Parties	CC-05
5	Capital Instruments Meeting All Relevant Criteria for Inclusion	CC-06: (CapInst) Capital Instruments Meeting All Relevant Criteria for Inclusion	<ul style="list-style-type: none"> • CC-06 • CC-07 • CC-08

ii **Capital Components for Islamic Window Operations**

The worksheets in this part should be completed by Labuan banks with Islamic window operations if the criteria as specified by Labuan FSA are not met.

	Title	Form	Tab
1	Summary	CCi-01: (Summary)	<ul style="list-style-type: none">• CCI-01• CCI-02
2	Components of Capital	CCi-03: (CC) Components of Capital	CCi-03
3	Regulatory Adjustments	CCi-04: (RegAdj) Regulatory Adjustments	CCi-04
4	Capital Instruments Meeting All Relevant Criteria for Inclusion	CCi-05: (CapInst) Capital Instruments Meeting All Relevant Criteria for Inclusion	<ul style="list-style-type: none">• CCI-05• CCI-06• CCI-07

3.0 Specific Instructions for Individual Worksheet

CC-01(Summary) and CCI-01(Summary): Summary

- 3.1 This worksheet reports the headline indicators of the overall Banking Capital Adequacy Framework, which include risk weighted assets (RWA), regulatory capital base and capital adequacy ratios.
- 3.2 The values in the RWA table should be filled based on the relevant outputs from the other reporting forms in the Banking Capital Adequacy Framework.

CC-03(CC) and CCI-03(CC): Components of Capital

- 3.3 The total principal amounts of Additional Tier 1 and Tier 2 capital instruments that meet all relevant criteria for inclusion, based on detailed instrument information entered in worksheets CC-06(CapInst)/CCI-05(CapInst).
- 3.4 The share premium attributable to Additional Tier 1 and Tier 2 capital instruments meeting all relevant criteria for inclusion shall be reported under

worksheet CC-03(CC) and worksheet CCI.03(CC) for Islamic window respectively.

CC-04(RegAdj) and CCI-04(RegAdj): Regulatory Adjustments

3.5 The amount of common equity for purposes of calculating the 10% threshold is provided to assist Labuan banks in reporting the amount of all capital investments held in excess of 10% of the Labuan bank's common equity, as outlined in paragraph 26.2 (iii) of the *Guidelines on Capital Components*.

CC-05(MI): Minority Interest and Capital Instruments Issued Out of Consolidated Subsidiaries and Held by Third Parties

3.6 This worksheet is applicable only for consolidated level reporting.

CC-06(CapInst) and CCI.05(CapInst): Capital Instruments Meeting All Relevant Criteria for Inclusion

3.7 In this worksheet, amounts reported for each capital instrument should exclude share premium amounts (Note: Share premium amounts shall be reported separately under worksheet CC-03(CC) and worksheet CCI-03(CC) for Additional Tier 1 and Tier 2 capital instruments respectively).

3.8 The effective maturity date refers to the first date of the incentive to be redeemed (e.g. step-up) that a capital instrument may have.