Jersey Financial Services Commission

Completion guide

Prudential reporting of credit risk under the standardised approach to credit risk

Near final draft

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1 Overview

1.1 Introduction

Every Jersey incorporated registered deposit taker (JIB) that uses the standardised approach to calculate its credit risk capital requirement will be required to complete the relevant sheets in the prudential return. The return covers the reporting institution's balance sheet assets and off-balance sheet exposures in its banking book, including OTC derivative contracts.

1.1.1 Reporting of CRM techniques with substitution effect

a) Exposures to obligors (immediate counterparties) and guarantors which are assigned to the same exposure class shall be reported as an inflow as well as an outflow to the same exposure class.

b) The exposure type shall not change because of unfunded credit protection.

c) If an exposure is secured by an unfunded credit protection, the secured part shall be assigned as an outflow e.g. in the exposure class of the obligor and as an inflow in the exposure class of the guarantor. However, the type of the exposure shall not change due to the change of the exposure class.

d) The substitution effect in the reporting framework shall reflect the risk weighting treatment effectively applicable to the covered part of the exposure. As such, the covered part of the exposure shall be risk weighted in accordance with the Standardised approach and shall be reported in the CR SA template.

1.1.2 Reporting of Counterparty Credit Risk

1.2 Credit and counterparty credit risks and free deliveries: Standardised Approach to Capital Requirements (CRSA)

1.2.1 General remarks

The template provides the necessary information on the calculation of own funds requirements for credit risk in accordance with the Standardised Approach. In particular, they provide detailed information on:

a) the distribution of the exposure values according to the different exposure classes; and

b) the amount and type of credit risk mitigation techniques used.

1.2.2 Scope of the CRSA template

In accordance with Article 112 of the JFSC's Credit Risk: Standardised Approach (CRR) part, each SA exposure shall be assigned to one of the SA exposure classes to calculate own funds requirements.

The information in CRSA is required for the total exposure across all exposure classes and individually for each of the exposure classes under the Standardised Approach.
However, the following positions are not within the scope of CRSA:

a) exposures assigned to the exposure class 'items representing securitisation positions'

as referred to in Article 112(1)(m) of the Credit Risk: Standardised Approach (CRR) Part, which shall be reported in the Securitisation templates; and

b) exposures deducted from own funds.

The scope of the CRSA template shall cover the following own funds requirements:

a) credit risk in accordance with the JFSC's Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II or Part Three CRR , including counterparty credit risk in accordance with the JFSC's Credit Risk Mitigation (CRR) part and Counterparty Credit Risk (CRR) part.

b) counterparty credit risk in accordance with the Credit Risk Mitigation (CRR) Part and Counterparty Credit Risk (CRR) Part for exposures subject to the Standardised Approach in accordance with Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II or Part Three CRR; and

The template shall include all exposures for which own funds requirements are calculated in accordance with Credit Risk: Standardised Approach (CRR) Part and Chapter 2 of Title II and Part Three CRR, including where a JIB applies Credit Risk Mitigation (CRR) Part, and Counterparty Credit Risk (CRR) Part and Chapter 6 of Title II of Part Three CRR

Exposures arising from OTC derivative contracts and settlement risk should not be separately reported within the CRSA template. Such exposures must be reported in the dedicated '3A.2 OTC' and Settlement Risk reporting templates, as applicable. To avoid double counting, firms should report OTC derivative exposures only in the OTC template and settlement risk exposures only in the Settlement Risk template.

1.3 Assignment of exposures to exposure classes under the SA

A JIB shall categorise Original exposures pre-conversion factors into the different exposure classes referred to in Article 112(1) of the Credit Risk: Standardised Approach (CRR) Part and assign these Original exposures pre-conversion factors in the order set out in Article 112(2) of the Credit Risk: Standardised Approach (CRR) Part.

After the Original exposures pre-conversion factors have been assigned to the relevant exposure classes, exposures may be redistributed to other exposure classes due to the application of credit risk mitigation (CRM) in accordance with Credit Risk Mitigation (CRR) Part, via the inflows and outflows columns. As a consequence of CRM where firms apply the risk weight substitution method or the Financial Collateral Simple Method, or apply the Other Funded Credit Protection Method in a way which involves a substitution effect, the covered part of the exposures prior to the application of any applicable conversion factors shall be reallocated to the exposure class of the protection provider.

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In the case of exposures in the form of units or shares in collective investment undertakings, and where the look through approach or the mandate-based approach (Article 132A(1-2) of the Credit Risk: Standardised Approach (CRR) Part) is used, the underlying individual exposure (in the case of the look through approach) and individual group of exposures (in the case of the mandate-based approach) shall be classified into their corresponding risk weight row according to their treatment. However, all the individual exposures shall be classified within the exposure class of Exposures in the form of units or shares in collective investment undertakings ('CIU').

1.4 Clarifications on the scope of some specific exposure classes referred to in Article 112 of the JFSC's Credit Risk: Standardised Approach (CRR) part.

1.4.1 Exposure Class "Institutions|"

Intra-group exposures referred to in Article 113(6) of the Credit Risk: Standardised Approach (CRR) Part shall be reported in line with paragraph below.

According to Article 113(6) of the Credit Risk: Standardised Approach (CRR) Part, a JIB may, with the prior permission of the JFSC, assign a risk weight of 0% to the exposures of that institution to a counterparty which is its parent undertaking, its subsidiary, a subsidiary of its parent undertaking or an undertaking linked by a common management relationship as defined in the applicable rules. That means that intra-group counterparties are not necessarily institutions but also undertakings which are assigned to other exposure classes, and therefore shall be reported in the corresponding exposure class.

1.4.2 Exposure Class "eligible covered bonds'

SA exposures shall be assigned to the exposure class 'eligible covered bonds' as follows:

Only eligible covered bonds as defined in Articles 129(1) and 129(6) of the JFSC's Credit Risk: Standardised Approach (CRR) part shall be classified in the exposure class 'eligible covered bonds'.

1.4.3 Exposure class "collective investment undertakings"

Where certain conditions set out in Articles 132A(2) and 132A(3) of the Credit Risk: Standardised Approach (CRR) Part are met, exposures in the form of units or shares in CIUs shall be reported as on balance sheet items in accordance with Article 111(1)(a) of the JFSC's Credit Risk: Standardised Approach (CRR) part.

Instructions concerning specific positions

2 ‘3A.1 CRSA’

Column Reference	Guidance
0010	**ORIGINAL EXPOSURE PRE-CONVERSION FACTORS** Exposure value calculated in accordance with Article 111 of the Credit Risk: Standardised Approach (CRR) Part without taking into account value adjustments and provisions, deductions, conversion factors and the effect of credit risk mitigation techniques with the following qualifications stemming from Article 111(1A to 3) of the Credit Risk: Standardised Approach (CRR) part of the Code: 1. For Derivative instruments, securities financing transactions and long settlement transactions subject to counterparty credit risk the original exposure shall correspond to the Exposure Value for Counterparty Credit Risk (see instructions to column 0210). Exposure values for leases shall be subject to Article 134(7) of the Credit Risk: Standardised Approach (CRR) Part. In particular, the residual value shall be included at its accounting value (i.e. the discounted estimated residual value at the end of the lease term).
0030	**(-) Value adjustments and provisions associated with the original exposure** Value adjustments and provisions for credit losses (credit risk adjustments in accordance with Article 110 of the Credit Risk General Provisions (CRR) Part and Commission Delegated Regulation (EU) No 183/2014[5]) made in accordance with the accounting framework to which the reporting entity is subject, as well as prudential value adjustments (additional value adjustments and other own funds reductions).
0035	**(-) Adjustment to exposure value due to on-balance sheet netting** The reduction in exposure value due to on-balance sheet netting determined in accordance with Article 219 of the Credit Risk Mitigation (CRR) Part shall be reported.
0040	**Exposure net of value adjustments, provisions and on-balance sheet netting** Sum of columns 0010, 0030, and 0035
0050 - 0100	**Credit risk mitigation (CRM) techniques with substitution effects on the exposure** Credit risk mitigation techniques as defined in Article 4(1)(57) CRR that reduce the credit risk of an exposure or exposures via the substitution of exposures as described below in “Substitution of the exposure due to CRM”. Collateral that has an effect on the exposure value (e.g. if used for credit risk mitigation techniques with substitution effects on the exposure) shall be capped at the exposure value.

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Column Reference	Guidance
	Items to be reported here: - financial collateral, incorporated in accordance with the Financial Collateral Simple Method; - other funded credit protection, incorporated in accordance with the Other Funded Credit Protection Method - eligible unfunded credit protection, incorporated in accordance with the Risk Weight Substitution Method.
0050 - 0060	**Unfunded credit protection: adjusted values** For exposures subject to the Risk Weight Substitution Method, a JIB shall separate each exposure, prior to the application of conversion factors, into a covered part and an uncovered part, in accordance with Article 235 of the Credit Risk Mitigation (CRR) Part and report the covered part.
0050	**(-) Guarantees** Article 203 of the Credit Risk Mitigation (CRR) Part. Unfunded Credit Protection as defined in Article 4(1)(59) CRR which does not include Credit Derivatives. A JIB shall report the value of the covered part prior to the application of any applicable conversion factors.
0060	**(-) Credit derivatives** Article 204 of the Credit Risk Mitigation (CRR) Part. A JIB shall report the value of the covered part prior to the application of any applicable conversion factors.
0070 - 0080	**(-) Funded credit protection** These columns refer to funded credit protection as defined in Article 4(1)(58) CRR and subject to the rules set out in Articles 196, 197 and 200 of the Credit Risk Mitigation (CRR) Part. The amounts shall not include master netting agreements (already included in Original Exposure pre-conversion factors). Investments in credit linked notes as referred to in Article 218 of the Credit Risk Mitigation (CRR) Part.
0070	**Financial Collateral Simple Method** For exposures subject to the Financial Collateral Simple Method, a JIB shall report the portion of the exposure prior to the application of any applicable conversion factors identified as collateralised under article 222(3) of the Credit Risk Mitigation (CRR) Part.
0080	**Other funded credit protection** This column refers to collateral recognised under the Other Funded Credit Protection Method. For collateral of types set out in Article 200(1)(a) and (c) of the Credit Risk Mitigation (CRR) Part, a JIB shall report the value of the protected part prior to the application of any applicable conversion factors as calculated according to Article 235 of the Credit Risk Mitigation Part.

Column Reference	Guidance
	For collateral of a type set out in Article 200(1)(b) of the Credit Risk Mitigation (CRR) Part, a JIB shall report the value of the collateral (after the application of any applicable currency mismatch adjustment), as determined under Article 232(2) of the Credit Risk Mitigation (CRR) Part.
0090 0100	**(-) Substitution of the exposure due to CRM** Articles 222(3), 200(1) and 235 of the Credit Risk Mitigation (CRR) Part. For exposures subject to the Risk Weight Substitution Method, and for collateral recognised under the Financial Collateral Simple Method or the Other Funded Credit Protection Method, a JIB shall separate each exposure, prior to the application of conversion factors, into a covered part and an uncovered part in accordance with Article 235 of the Credit Risk Mitigation (CRR) Part and report each part separately. Similarly, for collateral of a type set out in Article 200(1)(b) of the Credit Risk Mitigation (CRR) Part, a JIB shall treat the part of the exposure that is secured by the collateral (after the application of any applicable currency mismatch adjustment) as the covered part of the exposure prior to the application of conversion factors, and the remainder of the exposure shall be treated as the uncovered part. Outflows shall correspond to the covered part of the Original Exposure pre-conversion factors that is deducted from the obligor's exposure class and subsequently assigned to the protection provider's exposure class. That amount shall be considered as an inflow into the protection provider's exposure class. In the case of collateral of a type set out in Article 200(1)(b) of the Credit Risk Mitigation (CRR) Part, the covered part shall be considered as an inflow into the exposure class relating to the undertaking providing the life insurance. Inflows and outflows within the same exposure classes shall also be reported. Exposures stemming from possible inflows and outflows from and to other templates shall be taken into account.
0110	**Net exposure after CRM substitution effects pre-conversion factors** Amount of the exposure net of value adjustments after taking into account outflows and inflows due to Credit Risk Mitigation (CRM) techniques with substitution effects on the exposure.
0120 - 0140	**Credit risk mitigation techniques affecting the exposure: amount of funded credit protection, Financial Collateral Comprehensive Method** These columns shall be reported for exposures subject to the Financial Collateral Comprehensive Method.
0120	**Volatility adjustment to the exposure** Article 223(2-3) of the Credit Risk Mitigation (CRR) Part.

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Column Reference	Guidance
	The amount to be reported is the impact of the volatility adjustment to the exposure (Eva-E) = E*He
0130	**(-) Financial collateral adjusted value (Cvam)** Article 239(2) of the Credit Risk Mitigation (CRR) Part. The amount to be reported corresponds to Cvam= C*(1-Hc-Hfx)*(t-t*)/(T-t*). For a definition of C, Hc, Hfx, t, T and t* see Sections 4 and 5 of Chapter 3 of the Credit Risk Mitigation (CRR) Part.
0140	**(-) Of which: Volatility and maturity adjustments** Articles 223(1) and 239(2) of the Credit Risk Mitigation (CRR) Part. The amount to be reported is the joint impact of volatility and maturity adjustments (Cvam-C) = C*[(1-Hc-Hfx)*(t-t*)/(T-t*)-1], where the impact of volatility adjustment is (Cva-C) = C*[(1-Hc-Hfx)-1] and the impact of maturity adjustments is (Cvam-Cva)= C*(1-Hc-Hfx)*[(t-t*)/(T-t*)-1]
0150	**Fully adjusted exposure value (E*)** A JIB shall report the fully adjusted exposure value prior to the application of any applicable conversion factors. Articles 220(4), 223(2-5) and 228(1) of the Credit Risk Mitigation (CRR) Part.
0160 0190	**(-) Breakdown of the fully adjusted exposure value of off-balance sheet items by conversion factors** Table A1 of Article 111 of the Credit Risk: Standardised Approach (CRR) Part and the Glossary Part. The figures reported shall be the fully adjusted exposure values before application of the conversion factor.
0200	**Exposure value** Article 111 of the Credit Risk: Standardised Approach (CRR) Part and Articles 218-239 of the Credit Risk Mitigation (CRR) Part. Exposure value after taking into account value adjustments, all credit risk mitigants and conversion factors that is to be assigned to risk weights in accordance with Article 113 of the Credit Risk: Standardised Approach (CRR) Part. Exposure values for leases are subject to Article 134(7) of the Credit Risk: Standardised Approach (CRR) Part. In particular, the residual value shall be included at its discounted residual value after taking into account value adjustments, all credit risk mitigants and credit conversion factors.
0210	**Of which: Arising from Counterparty Credit Risk**

Column Reference	Guidance
	Exposure value for CCR exposures calculated in accordance with the methods laid down in the 'Credit risk mitigation (CRR) part', and the 'Counterparty credit risk (CRR) part', excluding settlement exposures and OTC exposures.
0220	**Risk-weighted exposure amount** Paragraphs 1 to 5 of Article 113 of the Credit Risk: Standardised Approach (CRR) Part. The risk-weighted exposure amount of the residual value of leasing assets is subject to sentence 5 of Article 134(7) of the Credit Risk: Standardised Approach (CRR) Part and shall be calculated according to the formula "1/t * 100% * residual value". In particular, residual value is undiscounted estimated residual value at the end of the lease term which is reassessed periodically to ensure continued appropriateness.
0230	**Of which: with a credit assessment by a nominated ECAI** Article 112(1)(a-d, f, g, l, o, q) of the Credit Risk: Standardised Approach (CRR) Part. A JIB shall report the risk-weighted exposure amount of exposures for which a credit assessment by a nominated ECAI is available.
0235	**Of which: where a credit assessment by a nominated ECAI is not available** Article 112(1)(a-d, f, g, l, o, q) of the Credit Risk: Standardised Approach (CRR) Part. A JIB shall report the risk-weighted exposure amount of exposures for which a credit assessment by a nominated ECAI is not available (including exposures for which a credit assessment by a nominated ECAI is not available, and the applicable risk weight treatment is derived from a credit assessment by a nominated ECAI for the central government).
0240	**Of which: with a credit assessment derived from central government** Article 112(1)(b, c, l and o) of the Credit Risk: Standardised Approach (CRR) Part. A JIB shall report the risk-weighted exposure amount of exposures for which a credit assessment by a nominated ECAI is not available, and the applicable risk weight treatment is derived from a credit assessment by a nominated ECAI for the central government.

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Item	Guidance
C.1	**GOV** All exposures assigned to the class “central governments or central banks” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.2	**REG** All exposures assigned to the class “regional governments or local authorities” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.3	**PSE** All exposures assigned to the class “public sector entities” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.4	**MDB** All exposures assigned to the class “exposures to multilateral development banks” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.5	**IO** All exposures assigned to the class “exposures to international organisations” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.6	**INST** All exposures assigned to the class “exposures to Institutions” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.7	**CORP** All exposures assigned to the class “exposures to corporates” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.8	**RETAIL** All exposures assigned to the class “retail exposures” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.9	**MORT** All exposures assigned to the class “Real Estate Exposures” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.10	**DEF** All exposures assigned to the class “exposures in default” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.11	**HIGH** All exposures assigned to the class “exposures associated with particularly high risk” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.12	**COVB**

Item	Guidance
	All exposures assigned to the class “exposures in the form of eligible covered bonds” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.13	**SHORT** All exposures assigned to the class “items representing securitisation positions” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.14	**CIU** All exposures assigned to the class “exposures in the form of units or shares in CIUs” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.15	**EQ** All exposures assigned to the class “subordinated debt, equity and other own funds instruments” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.16	**OTHER** All exposures assigned to the class “other items” in accordance with Article 112 of the Credit Risk: Standardised Approach (CRR) Part.
C.0	**Total** This shall be calculated as the sum of Exposure Classes C.1 to C.16

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3 '3A.2 OTC'

3.1 The '3A.2 OTC' template shall be completed by a JIB with over-the-counter (OTC) derivative contracts that give rise to counterparty credit risk. OTC derivative contracts shall be reported according to the nature of the underlying risk and, where applicable, the residual maturity of the contract.

3.2 The template provides information on the calculation of the exposure value and risk-weighted exposure amount arising from OTC derivative contracts. The exposure values reported shall be consistent with the counterparty credit risk exposures included in the relevant exposure classes in '3A.1 CRSA'.

OTC data entry

A JIB shall report OTC derivative contracts under the following categories:

Item	Guidance
N.0	**OTC Contracts** Total OTC derivative contracts reported in this template. This shall be calculated as the aggregate of items N.1 to N.5.
N.1	**Interest rate contracts** OTC derivative contracts for which the underlying risk is an interest rate.
N.1.1	**Interest rate contracts: < 1 year** Interest rate contracts with a residual maturity of less than one year.
N.1.2	**Interest rate contracts: 1 - 5 years** Interest rate contracts with a residual maturity of one year or more and not more than five years.
N.1.3	**Interest rate contracts: > 5 years** Interest rate contracts with a residual maturity of more than five years.
N.2	**FX & gold contracts** OTC derivative contracts for which the underlying risk is foreign exchange or gold.
N.2.1	**FX & gold contracts: < 1 year** FX and gold contracts with a residual maturity of less than one year.
N.2.2	**FX & gold contracts: 1 - 5 years** FX and gold contracts with a residual maturity of one year or more and not more than five years.
N.2.3	**FX & gold contracts: > 5 years** FX and gold contracts with a residual maturity of more than five years.
N.3	**Equity contracts** OTC derivative contracts for which the underlying risk is an equity or equity index.
N.3.1	**Equity contracts: < 1 year** Equity contracts with a residual maturity of less than one year.
N.3.2	**Equity contracts: 1 - 5 years** Equity contracts with a residual maturity of one year or more and not more than five years.

Item	Guidance
N.3.3	**Equity contracts: > 5 years** Equity contracts with a residual maturity of more than five years.
N.4	**Precious metals contracts** OTC derivative contracts for which the underlying risk is a precious metal other than gold. Gold shall be reported under N.2.
N.4.1	**Precious metals contracts: < 1 year** Precious metals contracts with a residual maturity of less than one year.
N.4.2	**Precious metals contracts: 1 - 5 years** Precious metals contracts with a residual maturity of one year or more and not more than five years.
N.4.3	**Precious metals contracts: > 5 years** Precious metals contracts with a residual maturity of more than five years.
N.5	**Commodities contracts** OTC derivative contracts for which the underlying risk is a commodity other than a precious metal. Other derivative contracts that do not fall into the interest rate, FX and gold, equity or precious metals categories shall be treated as commodities where appropriate.
N.5.1	**Commodities contracts: < 1 year** Commodities contracts with a residual maturity of less than one year.
N.5.2	**Commodities contracts: 1 - 5 years** Commodities contracts with a residual maturity of one year or more and not more than five years.
N.5.3	**Commodities contracts: > 5 years** Commodities contracts with a residual maturity of more than five years.

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Column guidance

Column	Guidance
Amount	A JIB shall report the notional amount of the OTC derivative contracts falling within the relevant category. Where a maturity breakdown is provided, the amount shall be allocated according to the residual maturity of the contract. The amounts reported in the maturity bands shall reconcile to the amount reported for the corresponding contract category.
Replacement Value	A JIB shall report the current replacement value of the relevant OTC derivative contracts. The replacement value represents the current credit exposure arising where a contract has a positive value to the JIB. Where eligible netting arrangements are recognised for prudential purposes, the replacement value shall reflect the effect of those arrangements.
Potential Future Exposure	A JIB shall report the amount for potential future credit exposure arising from the relevant OTC derivative contracts. The potential future exposure shall be determined by applying the applicable add-on factor to the relevant amount in accordance with the requirements. Where a maturity breakdown is provided, potential future exposure shall be allocated to the applicable residual maturity band.
Exposure	A JIB shall report the counterparty credit risk exposure arising from the relevant OTC derivative contracts. The exposure shall be calculated by combining the replacement value and potential future exposure in accordance with the applicable counterparty credit risk requirements. Where eligible netting is recognised, the exposure shall reflect the permitted netting treatment.
Exposure After CRM	A JIB shall report the exposure remaining after taking into account eligible credit risk mitigation. Only credit risk mitigation that meets the eligibility requirements in the Credit Risk Mitigation (CRR) Part shall be recognised. Where no eligible credit risk mitigation applies, Exposure After CRM shall equal Exposure.
Risk Weighted Amount	A JIB shall report the risk-weighted exposure amount arising from the Exposure After CRM. The applicable risk weight shall be determined according to the exposure class and applicable risk weight of the counterparty, or protection provider where the substitution approach applies, in accordance with the Credit Risk: Standardised Approach (CRR) Part. The amount shall be consistent with the counterparty credit risk exposure reported in '3A.1 CRSA'.

4 ‘3A.3 Netted Exposures’

Netted exposures

The ‘3A.3 Netted Exposures’ sheet shall be completed by a JIB that recognises contractual netting arrangements for counterparty credit risk purposes. A JIB shall report exposures subject to an eligible netting agreement on a net basis in accordance with the applicable counterparty credit risk requirements. The amounts reported shall be consistent with the counterparty credit risk exposures reported in ‘3A.1 CRSA’ and, where applicable, ‘3A.2 OTC’.

Netted exposures data entry

Column	Guidance
Netted Exposures	A JIB shall report the aggregate exposures subject to eligible contractual netting arrangements.

Column guidance

Column	Guidance
Amount	A JIB shall report the amount of contracts included within the relevant netting arrangements.
Positive Mark-to-Market	A JIB shall report the net positive mark-to-market value of contracts within the relevant netting arrangements, after recognising eligible netting.
Add-on Amount	A JIB shall report the amount for potential future credit exposure calculated for the contracts included within the relevant netting arrangements.
Credit Equivalent Amount	A JIB shall report the credit equivalent amount resulting from the applicable counterparty credit risk calculation after recognising eligible contractual netting.

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