

PRA Rulebook – Sample (Own Funds)

Article 26 – Common Equity Tier 1 (CET1) Capital.

Institutions shall include common shares issued by the institution, retained earnings, and accumulated other comprehensive income in Common Equity Tier 1 capital.

Article 52 – Additional Tier 1 (AT1) Capital.

Instruments classified as Additional Tier 1 shall meet the criteria set out under CRR Article 52.

Article 63 – Tier 2 Capital.

Tier 2 capital shall consist of capital instruments and subordinated loans meeting the eligibility criteria.