COREP CA1 FORMULAS & VALIDATION RULES

1. IDENTIFICATION FIELDS
- template: must be "CA1"
- period: reporting date (YYYY-MM-DD)
- entity_id: LEI or identifier
Validation: All fields must be present.

2. CET1 CAPITAL COMPONENTS
Positive Items:
- Paid-up capital
- Share premium
- Retained earnings
- AOCI
- Other reserves
Formula:
CET1_gross = sum(all CET1 positive items)

3. CET1 REGULATORY ADJUSTMENTS
Deductions:
- Intangible assets
- Deferred tax assets
- Prudential valuation adjustments
- Pension fund assets
- Losses of current year
Formula:
CET1_deductions = sum(all CET1 deductions)
CET1_final = CET1_gross - CET1_deductions

Validation:
- All values >= 0
- CET1_final >= 0

4. AT1 CAPITAL
AT1_gross = sum(all AT1 instruments)
AT1_final = AT1_gross - AT1_deductions

5. TIER 1 CAPITAL
Tier1_total = CET1_final + AT1_final
Validation:
Reported Tier1 must equal CET1 + AT1

6. TIER 2 CAPITAL
Tier2_total = Tier2_instruments + Tier2_credit_adjustments
Validation:
Tier2_total >= 0

7. OWN FUNDS TOTAL
OwnFunds_total = Tier1_total + Tier2_total

Validation:
Reported OwnFunds must equal Tier1 + Tier2

8. TRANSITIONAL RULE CHECKS
- Grandfathered instruments
- Phase-out amortisation (T2)

- Minority interest eligibility

9. AUDIT LOG REQUIREMENTS
- Retrieved regulatory paragraphs
- Field → regulation mapping
- Model justification
- Validation results