

COREP CA1 – Detailed Formulas, Rules, and Regulatory Logic 1. Introduction to COREP Own Funds (CA1) The CA1 template forms the backbone of prudential reporting across UK and EU banking institutions. This document provides a complete technical breakdown of every formula, validation rule, regulatory adjustment, and supervisory expectation needed to build an LLM-assisted regulatory reporting engine. 2. Identification Fields & Metadata Requirements - Template: Must be "CA1".

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- Entity Identifier (LEI): Mandatory field.
- Currency: GBP for UK reporting.

Validation: All identification fields must be non-null. 3. CET1 Capital Components – Deep Breakdown CET1 capital includes the highest quality loss-absorbing instruments. Detailed mapping includes:

- Paid-up capital
- Share premium
- Retained earnings
- Accumulated other comprehensive income (AOCI)
- Other CET1-eligible reserves
- IFRS 9 transitional adjustments
- Minority interest eligible for CET1

Formula:

$$\text{CET1_gross} = \Sigma(\text{CET1 components})$$

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