

Summary Consolidated Techniques

		Subsidiary Credit/Financial Institution	Subsidiary Investment Firm
a.	<i>Local Subsidiary (Credit/Financial Institution)</i>	<i>Banking Book</i> Line-by-line <i>Trading Book</i> "Aggregation plus" using competent authority's rules <i>or</i> Line-by-line ¹	"Aggregation plus" (using authority's rules under Investment Services Act 1994) <i>or</i> Line-by-line ²
b.	<i>EU/EEA Foreign Subsidiary</i>	<i>Banking Book</i> Line-by-line <i>Trading Book</i> "Aggregation plus" using EU CAD as implemented by the relevant EU/EEA host supervisor <i>or</i> Line-by-line ³	"Aggregation plus" using EU Capital Adequacy Directive ^A as implemented by the relevant EU/EEA securities regulator <i>or</i> Line-by-line ³
c.	<i>Foreign Subsidiary situated in a third country which does not fall under (b) or (c) above</i>	<i>Banking Book</i> Line-by-line <i>Trading Book</i> "Aggregation plus" using the rules of the host banking supervisor's rules where these are considered by the authority to be broadly equivalent to the Rule and/or EU Capital Adequacy Directive <i>or</i> Line-by-line ³	"Aggregation plus" using the rules of the host securities regulator where these are deemed by the authority to be broadly equivalent to the EU Capital Adequacy Directive <i>or</i> Line-by-line ³
All other group entities are usually consolidated on a line-by-line basis [(Paragraph 43 (xiv))].			

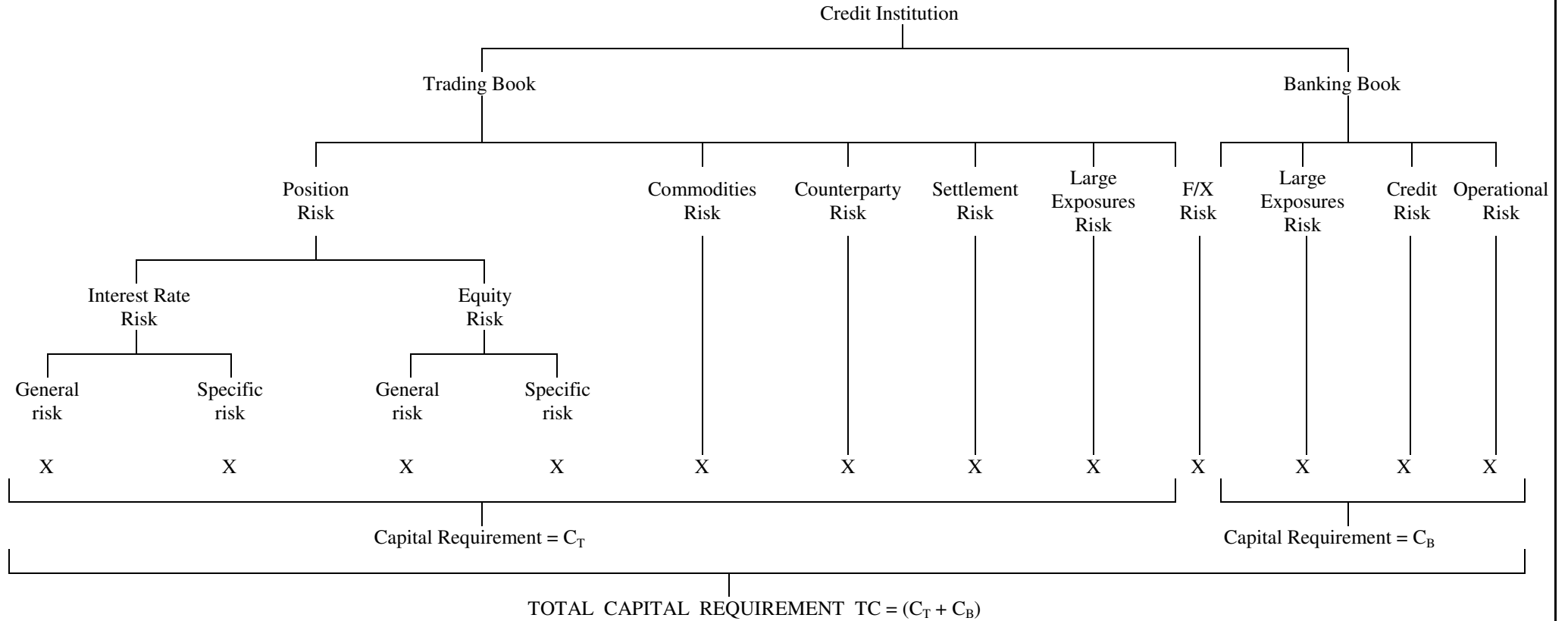
¹ Provided the requirements laid down in Paragraph 43 (v) are satisfied.

² Provided the requirements laid down in Paragraph 43(xii) are satisfied.

³ If allowed and subject to host supervisory rules.

^A EU Directive 2006/49/EC

Business Activities Subject to Capital Requirements



$TC \leq \text{OWN FUNDS} =$ Capital as defined in the Own Funds Rule BR/03 as amended.