

PRA RULEBOOK: CRR FIRMS: NON CRR FIRMS: REGULATORY REPORTING AND REPORTING (CRR) INSTRUMENT [2025]

Powers exercised

- A. The Prudential Regulation Authority (“PRA”) makes this instrument in the exercise of the following powers and related provisions in the Financial Services and Markets Act 2000 (“the Act”):
- (1) section 137G (The PRA’s general rules);
 - (2) section 137T (General supplementary powers);
 - (3) section 142H (Ring-fencing rules)
 - (4) section 192J (Rules requiring provision of information by parent undertakings); and
 - (5) section 192XA (Rules applying to holding companies).
- B. The rule-making powers referred to above are specified for the purpose of section 138G(2) (Rule-making instrument) of the Act.

PRA Rulebook: CRR Firms: Non CRR Firms: Regulatory Reporting and Reporting (CRR) Instrument [2025]

- C. The PRA makes the rules in the Annexes to this instrument.

Part	Annex
Glossary	A
Regulatory Reporting	B
Reporting (CRR)	C

Templates, Annexes and instruction documents

- D. The rules in this instrument include any template, Annex or instruction document referred to in the rules. Where indicated by “here”, the rules when published electronically will include a hyperlink to the appropriate document

Commencement

- E. This instrument comes into force on [31 December 2025].

Citation

- F. This instrument may be cited as the PRA Rulebook: CRR Firms / Non CRR Firms: Regulatory Reporting and Reporting (CRR) Instrument [2025].

By order of the Prudential Regulation Committee

[DATE]

Annex A

Amendments to the Glossary Part

In this Annex, the text is all new and is not underlined.

...

FINREP firm

means:

- (1) a *credit institution* or *investment firm* subject to the *CRR* that is also subject to section 403(1) of the Companies Act 2006; or
- (2) a *credit institution* other than one which is subject to section 403(1) of the Companies Act 2006 that prepares its consolidated accounts in conformity with *UK-adopted international accounting standards*.

[Note: article 99 of the *CRR*]

...

IFRS firm

means a *firm* applying *UK-adopted international accounting standards*.

...

Opt-in IFRS 9 firm

means a *firm* which is not a *IFRS firm* and which applies IFRS 9 in accordance with Financial Reporting Standard 101 (September 2015, ISBN 978-0-7545-5361-8) or 11.2(c) and 12.2(c) of Financial Reporting Standard 102 (September 2015, ISBN 978-0-7545-5362-5).

...

UK consolidation group

means the *consolidation group* of a *firm* to which supervision on a *consolidated basis* by the *PRA* applies.

Annex B

Amendments to the Regulatory Reporting Part

In this Annex new text is underlined and deleted text is struck through.

1 APPLICATION AND DEFINITIONS

...

1.2 In this Part, the following definitions shall apply:

...

FINREP firm

means:

(1) ~~a credit institution or investment firm subject to the CRR that is also subject to section 403(1) of the Companies Act 2006; or~~

(2) ~~a credit institution other than one referred to in section 403(1) of the Companies Act 2006 that prepares its consolidated accounts in conformity with UK-adopted international accounting standards.~~

[~~Note: article 99 of the CRR~~]

...

IFRS firm

~~means a firm applying UK-adopted international accounting standards.~~

...

Opt-in IFRS 9 firm

~~means a firm which is not a IFRS firm and which applies IFRS 9 in accordance with Financial Reporting Standard 101 (September 2015, ISBN 978-0-7545-5361-8) or 11.2(c) and 12.2(c) of Financial Reporting Standard 102 (September 2015, ISBN 978-0-7545-5362-5)~~

...

UK consolidation group

~~means the consolidation group of a firm to which supervision on a consolidated basis by the PRA applies.~~

...

2 REPORTING REQUIREMENTS – DATA ITEMS

...

2.9 ~~An operational continuity firm must also submit data items as required by Chapter 21.~~~~[Deleted]~~

...

6 REGULATED ACTIVITY GROUPS

6.1 Unless otherwise indicated, *firms* must comply with the rules specified in the following table (which set out the *data items*, frequency and submission periods as applicable to each *RAG*) in accordance with Chapters 2, 3 and 4.

(1)	(2)	(3)	(4)	
RAG number	Regulated Activities	Rules containing:		
		applicable <i>data items</i>	reporting frequency / period	due date
RAG 1	• <i>accepting deposits</i> • <i>meeting of repayment claims</i> • [deleted]	7.1, except that the requirements to: (1) submit templates 1.1, 1.2, 1.3, 2, 3, 4.3.1, 4.4.1, 5.1, 7.1, 9.1.1, 12.1, 12.2, 13.1, 18, 19, 20.4, 20.7, 23.1, 23.2, 23.3, 23.4, 23.5, 23.6, 24.1, 24.2, 24.3, 25.1, 25.2, 25.3, 26 and 47 of Annexes III or IV of Chapters 5 and 6 of the Reporting (CRR) Part the Supervisory Reporting ITS on a consolidated basis and, if applicable, on a sub-consolidated basis: (2) submit PRA108 on a <i>consolidated basis</i> and, if applicable, on a <i>sub-consolidated basis</i>, do not apply to a <i>firm</i> which is required to report financial information under Article	7.2	7.3

		430(3) or Chapters 5A to 5E of the Reporting (CRR) Part of the PRA Rulebook.		
RAG 2.1	• <i>effecting contracts of insurance</i> • <i>carrying out contracts of insurance</i> • <i>entering as provider into a funeral plan contract</i>	8.1, 8.2, 8.3	8.1, 8.2, 8.3	8.1, 8.2, 8.3
RAG 3	• <i>dealing in investments as principal</i>	9.1 9.2 for <i>UK designated investment firms</i> , except that the requirements to: (1) submit templates 1.1, 1.2, 1.3, 2 and 3 of Annexes III or IV of the Supervisory Reporting ITS on a consolidated basis ; and [deleted] (2) submit PRA108 on a <i>consolidated basis</i> do not apply to a <i>firm</i> which is required to report financial information under Article 430(3) or Chapters 5A to 5E of the Reporting (CRR) Part of the PRA Rulebook.	9.1 9.3 for <i>UK designated investment firms</i>	9.1 9.4
...	...	...	...	...

7 REGULATED ACTIVITY GROUP 1

7.1 The applicable *data items* referred to in the table in 6.1 are set out according to *firm* type in the table below:

RAG 1	Prudential category of <i>firm</i> , applicable <i>data items</i> and reporting format (1)						
	<i>UK bank other than a ring-</i>	<i>Ring-fenced body</i>	<i>Building society</i>	<i>Non-UK bank</i>	[delete d.]	[delete d.]	[delete d.]

	<i>fenced body</i>						
Description of data item							
...	...	...	...	...	...	...	...
Balance sheet	Either: (1) Templates 1.1, 1.2, 1.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 1.1, 1.2, 1.3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21)) <u>[deleted]</u>	Either: (1) Template s 1.1, 1.2, 1.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 1.1, 1.2, 1.3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21), (28)) <u>[deleted]</u>	Either: (1) Template s 1.1, 1.2, 1.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21)) <u>[deleted]</u>	-	-	[deleted]	-
...							
Statement of profit or loss	Either: (1) Template 2 at Annex III of the Chapters 5 and 6 of the Reporting	Either: (1) Template 2 at Annex III of the Chapters 5 and 6 of	Either: (1) Template 2 at Annex III of the Chapters 5 and 6 of	Either:	-	-	-
				(1) Template 2 at Annex III of the Chapters 5 and 6 of			

	ng (CRR) Part; or (2) Template 2 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21)) [deleted]	the Reporting (CRR) Part; or (2) Template 2 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21), (28)) [deleted]	the Reporting (CRR) Part; or (2) Template 2 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21)) [deleted]	the Reporting (CRR) Part; or (2) Template 2 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part (21)			
Statement of comprehensive income [deleted]	Either: (1) Template 3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21))2 [deleted]	Either: (1) Template 3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21), (28)) [deleted]	Either: (1) Template 3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2),(21)) [deleted]	-	-	-	-
...	...	...	...	...	...	...	...

Financial assets at fair value through other comprehensive income <u>[deleted]</u>	Either: (1) Templates 4.3.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 4.3.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) <u>[deleted]</u>	Either: (1) Templates 4.3.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 4.3.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (28)) <u>[deleted]</u>	Either: (1) Templates 4.3.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 4.3.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) <u>[deleted]</u>	-	-	-	-
Financial assets at amortised cost <u>[deleted]</u>	Either: (1) Templates 4.4.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 4.4.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part	Either: (1) Templates 4.4.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 4.4.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part	Either: (1) Templates 4.4.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 4.4.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part	-	-	-	-

	((2), (21), (23), (27)) [deleted]	ting (CRR) Part ((2), (21), (23), (28)) [deleted]	ting (CRR) Part ((2), (21), (23), (27)) [deleted]				
Loans and advances other than held for trading and trading assets by product [deleted]	Either: (1) Templates 5.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 5.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) [deleted]	Either: (1) Template s 5.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 5.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (28)) [deleted]	Either: (1) Template s 5.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 5.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) [deleted]	-	-	-	-
Financial assets subject to impairment that are past due [deleted]	Either: (1) Templates 7.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 7.1 at	Either: (1) Template s 7.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or	Either: (1) Template s 7.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2)	-	-	-	-

	Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) <u>[deleted]</u>	(2) Template s 7.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (28)) <u>[deleted]</u>	Template s 7.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) <u>[deleted]</u>				
Off-balance sheet exposures and commitments and guarantees measured at fair value: Loan commitments, financial guarantees and other commitments given <u>[deleted]</u>	Either: (1) Templates 9.1.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 9.1.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) <u>[deleted]</u>	Either: (1) Template s 9.1.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 9.1.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (28)) <u>[deleted]</u>	Either: (1) Template s 9.1.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 9.1.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) <u>[deleted]</u>	-	-	-	-
Movements in allowances and provisions for credit losses <u>[deleted]</u>	Either: (1) Templates 12.1 at Annex III of	Either: (1) Template s 12.1 at	Either: (1) Template s 12.1 at Annex III	-	-	-	-

	the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 12.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) <u>[deleted]</u>	Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 12.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (28)) <u>[deleted]</u>	of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 12.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (27)) <u>[deleted]</u>				
Transfers between impairment stages (gross basis presentation) <u>[deleted]</u>	Either: (1) Templates 12.2 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 12.2 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (24), (27)) <u>[deleted]</u>	Either: (1) Templates 12.2 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 12.2 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part	Either: (1) Templates 12.2 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 12.2 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21),	-	-	-	-

		((2), (21), (23), (28), (33), (34)) [deleted]	(24), (27)) <u>[deleted]</u>				
Breakdown of collateral and guarantees by loans and advances other than held for trading- <u>[deleted]</u>	Either: (1) Templates 13.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 13.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (24), (27)) [deleted]	Either: (1) Templates 13.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 13.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (28), (33), (34)) [deleted]	Either: (1) Templates 13.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (24), (27)) <u>[deleted]</u>	-	-	-	-
Information on performing and non-performing exposures <u>[deleted]</u>	Either: (1) Templates 18 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 18 at Annex IV of	Either: (1) Templates 18 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates	Either: (1) Templates 18 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 18 at	-	-	-	-

	the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27)) [deleted]	s 18 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (28), (33), (34)) [deleted]	Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27)) [deleted]				
Forborne exposures [deleted]	Either: (1) Templates 19 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 19 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27)) [deleted]	Either: (1) Template s 19 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 19 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (28), (33), (34)) [deleted]	Either: (1) Template s 19 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 19 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27)) [deleted]	-	-	-	-
Geographical breakdown of assets by residence of the counterparty	Either: (1) Templates 20.4 at Annex III of	Either: (1) Template s 20.4 at	Either: (1) Template s 20.4 at Annex III	-	-	-	-

<u>[deleted]</u>	the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 20.4 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (24), (26), (27)) <u>[deleted]</u>	Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 20.4 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (23), (26), (28), (33), (34)) <u>[deleted]</u>	of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 20.4 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (24), (26), (27)) <u>[deleted]</u>				
Geographical breakdown by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes <u>[deleted]</u>	Either: (1) Templates 20.7.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 20.7.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (24), (26),	Either: (1) Templates 20.7.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 20.7.1 at Annex IV of the Chapters 5 and 6 of the Reporting	Either: (1) Templates 20.7.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 20.7.1 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR)	-	-	-	-

	(27)) [deleted]	(CRR) Part ((2), (21), (23), (26), (28), (33), (34)) [deleted]	Part ((2), (21), (24), (26), (27)) [deleted]				
Loans and advances – additional information [deleted]	Either: (1) Templates 23.1, 23.2, 23.3, 23.4, 23.5 and 23.6 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 23.1, 23.2, 23.3, 23.4, 23.5 and 23.6 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) [deleted]	Either: (1) Template s 23.1, 23.2, 23.3, 23.4, 23.5 and 23.6 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 23.1, 23.2, 23.3, 23.4, 23.5 and 23.6 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (28), (33), (34), (38), (40), (41)) [deleted]	Either: (1) Template s 23.1, 23.2, 23.3, 23.4, 23.5 and 23.6 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 23.1, 23.2, 23.3, 23.4, 23.5 and 23.6 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) [deleted]	-	-	-	-
Flows of non-performing exposures, impairments	Either: (1) Templates 24.1, 24.2	Either: (1) Template s 24.1,	Either: (1) Template s 24.1,	-	-	-	-

and write-offs <u>[deleted]</u>	and 24.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 24.1, 24.2 and 24.3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) <u>[deleted]</u>	24.2 and 24.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 24.1, 24.2 and 24.3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (28), (33), (34), (38), (40), (41)) <u>[deleted]</u>	24.2 and 24.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 24.1, 24.2 and 24.3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) <u>[deleted]</u>				
Collateral obtained by taking possession and execution processes <u>[deleted]</u>	Either: (1) Templates 25.1, 25.2 and 25.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Templates 25.1, 25.2 and 25.3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 25.1, 25.2 and 25.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 25.1, 25.2 and 25.3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part	Either: (1) Template s 25.1, 25.2 and 25.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 25.1, 25.2 and 25.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part	Either: (1) Template s 25.1, 25.2 and 25.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template s 25.1, 25.2 and 25.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part	-	-	-	-

	5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) <u>[deleted]</u>	Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (28), (33), (34), (38), (40), (41)) <u>[deleted]</u>	Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) <u>[deleted]</u>				
Forbearance management and quality of forbearance <u>[deleted]</u>	Either: (1) Template 26 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 26 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) <u>[deleted]</u>	Either: (1) Template 26 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 26 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (28), (33), (34), (38), (40), (41)) <u>[deleted]</u>	Either: (1) Template 26 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 26 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) <u>[deleted]</u>	-	-	-	-
Average duration and recovery periods <u>[deleted]</u>	Either: (1) Template 47 at Annex III of	Either: (1) Template 47 at Annex III of	Either: (1) Template 47 at Annex III of	-	-	-	-

	the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 47 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) <u>[deleted]</u>	of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 47 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (28), (33), (34), (38), (40), (41)) <u>[deleted]</u>	of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 47 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (21), (25), (27), (38), (39)) <u>[deleted]</u>				
...							

(1) When submitting the completed *data item* required, a *firm* must use the format of the *data item* set out in Chapter 16.

...

(9) Members of a *UK consolidation group* should only submit this *data item* at the *UK consolidation group level*. [Deleted]

...

(24) Only applicable to a *firm* which is a *IFRS firm* or *Opt-in IFRS 9 firm*, and which has *total assets* equal to or greater than £5 billion on an individual basis or *UK consolidation group* basis. If this *data item* applies to a *IFRS firm* or *Opt-in IFRS 9 firm* due to the level of *total assets* calculated on the basis of its *UK consolidation group* only, the *firm* must report the item only at the *UK consolidation group level*. If, during any reporting period as set out in 7.2, the *total assets* of a *IFRS firm* or *Opt-in IFRS 9 firm* become equal to or greater than £5 billion on an individual basis or *UK consolidation group* basis, the *firm* is required to start reporting this *data item* from the following reporting period. This requirement stops applying to a *firm* if its *total assets* on both an individual basis and *UK consolidation group* basis reduce to less than £5 billion for at least two consecutive reporting periods as set out in 7.2, in which case the *firm* does not report this item from the following reporting period. [Deleted]

(25) Only applicable to a *firm* which has *total assets* equal to or greater than £5 billion on an individual basis or on a *UK consolidation group* basis. If this *data item* applies to a *firm* due to

~~the level of *total assets* calculated on the basis of its *UK consolidation group* only, the *firm* must report the item only at the *UK consolidation group* level. If, during any reporting period as set out in 7.2, the *total assets* of a *firm* become equal to or greater than £5 billion on an individual basis or *UK consolidation group* basis, the *firm* is required to start reporting this *data item* from the following reporting period. This requirement stops applying to a *firm* if its *total assets* on both an individual basis and *UK consolidation group* basis reduce to less than £5 billion for at least two consecutive reporting periods as set out in 7.2, in which case the *firm* does not report this item from the following reporting period.~~[Deleted]

~~(26) Annex III applies in accordance with Article 9(2)(d) and Annex IV in accordance with Article 11(2)(d) of the Chapters 5 and 6 of the Reporting (CRR) Part.~~[Deleted]

~~(27) *Firms* in a *UK consolidation group* that does not include one or more *ring-fenced bodies* are exempt from individually reporting this *data item* where they satisfy each of the following conditions:~~

- ~~(a) during the two most recent successive reporting periods set out in 7.2, one *firm* in the *UK consolidation group* (“*Firm A*”) contributed more than 95% of the consolidated *total assets* in the *UK consolidation group* (where the contribution to consolidated *total assets* is calculated as *Firm A*’s *total assets* less any assets resulting from *intra-group transactions* with the other members of the *UK consolidation group*);~~
- ~~(b) a representative member of the *UK consolidation group* notifies the PRA within 30 business days of the end of the previous reporting period; and~~
- ~~(c) this *data item* is reported at the level of the *UK consolidation group*.~~

~~The contribution of *Firm A* to the consolidated *total assets* in the *UK consolidation group* must be reassessed at the end of each reporting period. If, for a given reporting period, *Firm A* ceases to contribute more than 95% of the consolidated *total assets* in the *UK consolidation group*, this exemption is no longer available to the members of the *UK consolidation group*, and a representative member of the *UK consolidation group* must notify the PRA of that fact within 30 business days of the end of that reporting period.~~[Deleted]

~~(28) *Ring-fenced bodies* within a *sub-consolidation group* must also submit the *data item* on a *sub-consolidated basis*.~~[Deleted]

...

~~(33) A *ring-fenced body* is not required to submit this *data item* on an individual basis if the *ring-fenced body* has *total assets* of less than £5 billion on an individual basis. If, during any reporting period set out in 7.2, the *ring-fenced body*’s *total assets* increase to £5 billion or more on an individual basis, the *ring-fenced body* is required to start reporting this *data item* from the following reporting period on an individual basis. If the *ring-fenced body*’s *total assets* on an individual basis reduce to less than £5 billion for at least two consecutive reporting periods as set out in 7.2, the *ring-fenced body* does not report this *data item* from the following reporting period on an individual basis.~~[Deleted]

~~(34) A *ring-fenced body* is not required to submit this *data item* on a *sub-consolidated basis* if the *ring-fenced body* has *total assets* of less than £5 billion on a *sub-consolidated basis*. If, during any reporting period set out in 7.2, the *ring-fenced body*’s *total assets* increase to £5~~

~~billion or more on a sub-consolidated basis, the ring-fenced body is required to start reporting this data item from the following reporting period on a sub-consolidated basis. If the ring-fenced body's total assets on a sub-consolidated basis reduce to less than £5 billion for at least two consecutive reporting periods as set out in 7.2, the ring-fenced body does not report this data item from the following reporting period on a sub-consolidated basis.~~~~[Deleted]~~

...

~~(38) Applies only to a firm, which has a gross carrying amount of non-performing loans and advances which constitute non-performing exposures in excess of 5% of its total gross carrying amount of loans and advances on an individual basis or on a UK consolidation group basis. If this data item applies to a firm due to the level of non-performing exposures calculated on the basis of its UK consolidation group only, the firm must report the item only at the UK consolidation group level.~~~~[Deleted]~~

~~(39) Save where the conditions in footnote (27) are satisfied a firm must complete this data item on an individual basis if Condition A and Condition B are both met on an individual basis. A firm must complete this data item on a UK consolidation group basis if Condition A and Condition B are both met on a UK consolidation group basis. Condition A is met where a firm has total assets equal to or greater than £5 billion for two consecutive reporting periods as set out in 7.2. Condition B is met where a firm has gross carrying non-performing loans and advances, which constitute non-performing exposures in excess of 5% of its total gross carrying amount of loans and advances for two consecutive reporting periods as set out in 7.2. The requirement to report on a UK consolidation group basis ceases if (a) in a reporting period Condition A and/or Condition B is unmet on a UK consolidation group basis, and (b) in the subsequent reporting period, Condition A and/or Condition B is unmet on a UK consolidation group basis. The requirement to report on an individual basis ceases if (a) in a reporting period Condition A and/or Condition B is unmet on an individual basis, and (b) in the subsequent reporting period, Condition A and/or Condition B is unmet on an individual basis.~~~~[Deleted]~~

~~(40) A ring-fenced body is not required to submit this data item on a sub-consolidated basis if the ring-fenced body has non-performing exposures that are below 5% of its total loans and advances on a sub-consolidated basis.~~~~[Deleted]~~

~~(41) Reports are only required where both of the thresholds referred to in the footnotes (33), (34), (38) and (40) of 7.1 have been exceeded in the two most recent preceding and consecutive applicable reporting periods. The requirement to report will cease when one and/or the other of the relevant thresholds in the footnotes (33) (34), (38) and (40) of 7.1 are below the thresholds referred to for two consecutive reporting periods.~~~~[Deleted]~~

7.2 The applicable reporting frequencies for submission of *data items* and periods referred to in 7.1 are set out in the table below according to *firm* type. Reporting frequencies are calculated from a *firm's accounting reference date*, unless indicated otherwise.

RAG 1				
Data item	UK banks and building societies (on an unconsolidated or individual consolidated basis) (9)	[deleted.]	UK banks and building societies (on a UK consolidation group, domestic liquidity sub-group, domestic liquidity sub-group or sub-consolidation group basis, as applicable)	Other members of RAG 1
...				
Templates 1.1, 1.2, 1.3 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part <u>[deleted]</u>	Quarterly (11) <u>[deleted]</u>		Quarterly (11) <u>[deleted]</u>	-
Template 2 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part	Quarterly (11) <u>[deleted.]</u>		Quarterly (11) <u>[deleted]</u>	Half-yearly (11)
Templates 3 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part <u>[deleted]</u>	Quarterly (11) <u>[deleted]</u>		Quarterly (11) <u>[deleted]</u>	-
Templates 4.3.1 and 4.4.1 at Annex III of the Chapters 5 and 6 of the Reporting	Quarterly (11) <u>[deleted]</u>		Quarterly (11) <u>[deleted]</u>	-

(CRR) Part[deleted]				
Templates 5.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]		Quarterly (11)[deleted]	-
Templates 7.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]		Quarterly (11)[deleted]	-
Templates 9.1.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]		Quarterly (11)[deleted]	-
Templates 12.1 and 12.2 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]		Quarterly (11)[deleted]	-
Templates 13.1 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]		Quarterly (11)[deleted]	-
Templates 18	Quarterly (11)[deleted]		Quarterly (11)[deleted]	-

at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]				
Templates 19 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]		Quarterly (11)[deleted]	-
Templates 20.4 and 20.7 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]		Quarterly (11)[deleted]	-
Templates 23.1, 23.2, 23.3, 23.4, 23.5 and 23.6 at Annex III or Annex IV of the Supervisory Reporting ITS[deleted]	Quarterly (11)[deleted]	-	Quarterly (11)[deleted]	-
Templates 24.1, 24.2 and 24.3 at Annex III or Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]	-	Quarterly (11)[deleted]	-
Templates 25.1, 25.2 and 25.3 at Annex III or Annex IV	Quarterly (11)[deleted]	-	Quarterly (11)[deleted]	-

of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]				
Templates 26 at Annex III or Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Quarterly (11)[deleted]	-	Quarterly (11)[deleted]	-
Templates 47 at Annex III or Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part[deleted]	Annually (11)[deleted]	-	Annually (11)[deleted]	-
...				

...

(9) A firm which has an *individual consolidation permission* must submit *data items* FSA005, FSA011, FSA015, FSA017, Templates 1.1, 1.2, 1.3, 2, 3, 4.3.1, and 4.4.1, 5.1, 7.1, 9.1.1, 12.1, 12.2, 13.1, 18, 19, 20.4, 20.7, 23.1, 23.2, 23.3, 23.4, 23.5, 23.6, 24.1, 24.2, 24.3, 25.1, 25.2, 25.3, 26 and 47 at Annexes III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part, PRA104, PRA105, PRA106, PRA107 and PRA108 on an individual consolidated basis, and all other *data items* in this column on an unconsolidated basis. All other *firms* must submit all *data items* in this column on an unconsolidated basis.

...

...

7.3 The applicable due dates for submission referred to in the table in 6.1 are set out in the table below. The due dates are the last day of the periods given in the table below following the relevant reporting frequency period set out in 7.2, unless indicated otherwise.

RAG 1						
Data item	Daily	Weekly	Monthly	Quarterly	Half yearly	Annually

...						
Templates 1.1, 1.2, 1.3 at Annex III or IV of the <i>Supervisory Reporting ITS</i> [deleted]	-	-	-	30 <i>business days</i> [deleted]	-	-
Template 2 at Annex III or IV of the <i>Supervisory Reporting ITS</i>	-	-	-	30 <i>business days</i> [deleted]	30 <i>business days</i>	-
Template 3 at Annex III or IV of the <i>Supervisory Reporting ITS</i> [deleted]	-	-	-	30 <i>business days</i> [deleted]	-	-
Templates 4.3.1 and 4.4.1 at Annex III of the <i>Supervisory Reporting ITS</i> [deleted]	-	-	-	30 <i>business days</i> [deleted]	-	-
Templates 5.1 at Annex III of the <i>Supervisory Reporting ITS</i> [deleted]	-	-	-	30 <i>business days</i> [deleted]	-	-
Templates 7.1 at Annex III of the <i>Supervisory Reporting ITS</i> [deleted]	-	-	-	30 <i>business days</i> [deleted]	-	-
Templates 9.1.1 at Annex III of the <i>Supervisory Reporting ITS</i> [deleted]	-	-	-	30 <i>business days</i> [deleted]	-	-

Templates 12.1 and 12.2 at Annex III of the Supervisory Reporting ITS [deleted]	-	-	-	30 business days [deleted]	-	-
Templates 13.1 at Annex III of the Supervisory Reporting ITS [deleted]	-	-	-	30 business days [deleted]	-	-
Templates 18 at Annex III or IV of the Supervisory Reporting ITS [deleted]	-	-	-	30 business days [deleted]	-	-
Templates 19 at Annex III or IV of the Supervisory Reporting ITS [deleted]	-	-	-	30 business days [deleted]	-	-
Templates 20.4 and 20.7 at Annex III of the Supervisory Reporting ITS [deleted]	-	-	-	30 business days [deleted]	-	-
Templates 23.1, 23.2, 23.3, 23.4, 23.5 and 23.6 at Annex III or Annex IV of the Supervisory Reporting ITS [deleted]	-	-	-	30 business days [deleted]	-	-
Templates 24.1, 24.2 and 24.3 at Annex III or Annex IV of the Supervisory	-	-	-	30 business days [deleted]	-	-

Reporting ITS [deleted]						
Templates 25.1, 25.2 and 25.3 at Annex III or Annex IV of the Supervisory Reporting ITS [deleted]	-	-	-	30 business days [deleted]	-	-
Template 26 at Annex III or Annex IV of the Supervisory Reporting ITS [deleted]	-	-	-	30 business days [deleted]	-	-
Template 47 at Annex III or Annex IV of the Supervisory Reporting ITS [deleted]	-	-	-	-	-	30 business days [deleted]
...	...	...	...	...	...	...

(1) Applicable to *UK banks*.

...

...

9 REGULATED ACTIVITY GROUP 3

...

9.2 The applicable *data items* referred to in the table in 6.1 for a *UK designated investment firm* are set out in the table below:

RAG 3	
Description of <i>data item</i>	Applicable <i>data items</i> (1)
...	

Balance sheet [deleted]	Either: (1) Templates 1.1, 1.2, 1.3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) PartS; or (2) Templates 1.1, 1.2, 1.3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (18)) [deleted]
Statement of profit or loss [deleted]	Either: (1) Template 2 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 2 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (18)) [deleted]
Statement of comprehensive income [deleted]	Either: (1) Template 3 at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part; or (2) Template 3 at Annex IV of the Chapters 5 and 6 of the Reporting (CRR) Part ((2), (18)) [deleted]
...	

...

(18) ~~A firm which is a IFRS firm must use the templates at Annex III of the Chapters 5 and 6 of the Reporting (CRR) Part. Any other firm must use the templates at Annex IV of the Supervisory Reporting ITS.~~~~[Deleted]~~

...

9.3 ...

RAG 3	
Data item	Reporting frequency
...	
Templates 1.1, 1.2, 1.3 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part [deleted]	Quarterly (6) [deleted]
Template 2 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part [deleted]	Quarterly (6) [deleted]
Template 3 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part [deleted]	Quarterly (6) [deleted]

...	...
-----	-----

...

(6) ~~Reporting frequencies and reporting periods for these data items are calculated on a calendar year basis and not from a firm's accounting reference date unless the firm notifies the PRA that it intends to adjust its reporting reference date for submission of the data item from the calendar year to its accounting year end in accordance with 19.3A. Where a firm reports on a calendar year basis:~~

~~(a) a month begins on the first day of the calendar month and ends on the last day of that month;~~

~~(b) quarters end on 31 March, 30 June, 30 September and 31 December; and~~

~~(c) half years end on 30 June and 31 December.[Deleted]~~

...

9.4 ...

RAG 3						
Data item	Daily	Weekly	Monthly	Quarterly	Half yearly	Annually
...						
Templates 1.1, 1.2, 1.3 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part [deleted]	-	-	-	30 business days [deleted]	-	-
Template 2 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part [deleted]	-	-	-	30 business days [deleted]	-	-

Template 3 at Annex III or IV of the Chapters 5 and 6 of the Reporting (CRR) Part [deleted]	-	-	-	30 business days [deleted]	-	-
...	...	...	...	...	...	...

...

16 DATA ITEMS AND OTHER FORMS

...

- 16.34 ~~Templates 1.1, 1.2, 1.3, 2, 3, 4.3.1, 4.4.1, 5.1, 7.1, 9.1.1, 12.1, 12.2, 13.1, 18, 19, 20.4, 20.7, 23.1, 23.2, 23.3, 23.4, 23.5, 23.6, 24.1, 24.2, 24.3, 25.1, 25.2, 25.3, 26 and 47 at Annexes III and IV of the Chapters 5 and 6 of the Reporting (CRR) Part can be found here.~~

...

- 16.43 ~~PRA109 can be found [here]. [Deleted]~~

...

19 NOTIFICATIONS REGARDING FINANCIAL INFORMATION REPORTING

- 19.1 ~~A firm must notify the PRA if it is required to report financial information in accordance with Article 430(3) of the Reporting (CRR) Part of the PRA Rulebook. [Deleted]~~

- 19.2 ~~A firm must notify the PRA when it ceases to report financial information in accordance with Article 430(3) of the Reporting (CRR) Part of the PRA Rulebook. [Deleted]~~

- 19.3 ~~A firm must notify the PRA if it adjusts its reporting reference dates for financial information under Article 6, Article 7 and Article 11(2)(b) of the Reporting (CRR) Part of the PRA Rulebook from the calendar year to its accounting year-end. [Deleted]~~

- 19.3A A firm which is required to complete any of the following *data items* must notify the PRA if it adjusts its reporting reference dates for the *data item* from the calendar year to its accounting year-end:

- (1) ~~Any of t~~Templates 1.1, 1.2, 1.3, 2, 3, 4.3.1, 4.4.1, 5.1, 7.1, 9.1.1, 12.1, 12.2, 13.1, 18, 19, 20.4, 20.7, 23.1, 23.2, 23.3, 23.4, 23.5, 23.6, 24.1, 24.2, 24.3, 25.1, 25.2, 25.3, 26 and 47 at Annexes III and IV of the Chapters 5 and 6 of the Reporting (CRR) Part;
- (2) PRA104;
- (3) PRA105;
- (4) PRA106;
- (5) PRA107;

(6) RFB003; and

(7) RFB004.

19.3B ~~A firm which is notifying the PRA under 19.3A must do so using the form that can be found here.~~~~[Deleted]~~

19.4 ~~The Notifications Part, including Notifications 7.4 (Form and Method of Communication), applies to any notification made under this Chapter.~~~~[Deleted]~~

...

21 OPERATIONAL CONTINUITY REPORTING

21.1 ~~This Chapter applies to an operational continuity firm.~~~~[Deleted]~~

21.2 ~~An operational continuity firm must submit to the PRA annually (on a calendar year basis), within 45 business days after the end of the calendar year, the completed data item PRA100.~~~~[Deleted]~~

...

Annex C

Amendments to the Reporting (CRR) Part

In this Annex new text is underlined and deleted text is struck through.

1 APPLICATION AND DEFINITIONS

1.1 This Part applies to:

- (a) a *firm* that is a *CRR firm*; and
- (b) a *CRR consolidation entity*.

1.2 In this Part, the following definitions shall apply:

...

large IFRS firm

means an *IFRS firm* which has total assets equal to or greater than £5 billion on an individual basis or *UK consolidation group* basis.

large Opt in IFRS 9 firm

means an *Opt in IFRS 9 firm* which has total assets equal to or greater than £5 billion on an individual basis or *UK consolidation group* basis.

...

reduced FINREP firm

means a *firm* to which Article 430(3) of this Part does not apply.

...

2 LEVEL OF APPLICATION

...

2.9 Notwithstanding 2.1 to 2.8, a *firm* shall comply with Chapters 5A to 5E on the basis specified in those Chapters.

...

3A NOTIFICATIONS REGARDING FINANCIAL INFORMATION REPORTING

3A.1 A *firm* must notify the *PRA* if it is required to report financial information in accordance with Article 430(3) of this Part.

3A.2 A *firm* must notify the *PRA* when it ceases to report financial information in accordance with Article 430(3) of this Part.

3A.3 A *firm* must notify the *PRA* if it adjusts its reporting reference dates for financial information under Article 6, Article 7 and Article 11(2)(b) of this Part from the calendar year to its accounting year-end.

3A.4 A *firm* which is required to complete any of the *data items* in templates 1.1, 1.2, 1.3, 2, 3, 4.3.1, 4.4.1, 5.1, 7.1, 9.1.1, 12.1, 12.2, 13.1, 20.4, 20.7 and 23.3 at Annexes III and IV of the

Chapters 5 and 6 of the Reporting (CRR) Part must notify the *PRA* if it adjusts its reporting reference dates for the *data item* from the calendar year to its accounting year-end.

3A.5 The Notifications Part, including Notifications 7.4 (Form and Method of Communication), applies to any notification made under this Chapter.

4 REPORTING (PART SEVEN A CRR)

Article 430 Reporting on Prudential Requirements and Financial Information

...

3. In addition to the reporting on prudential requirements referred to in paragraph 1 of this Article, institutions shall report financial information to their *competent authorities* where they are one of the following:

- (a) an institution that is subject to section 403(1) Companies Act 2006;
- (b) a credit institution that prepares its consolidated accounts in conformity with UK-adopted international accounting standards ~~accordance with the international accounting standards pursuant to point (b) of Article 5 of Regulation (EC) No 1606/2002.~~

...

5 REPORTING REQUIREMENTS

Article 3 Reporting Remittance Dates

1. ~~Except where 1A applies, an institution shall~~ must submit information to ~~competent authorities~~ the *PRA* by close of business on the following remittance dates:

- (a) monthly reporting – 15th calendar day after the reporting reference date;
- (b) quarterly reporting – 12 May, 11 August, 11 November and 11 February;
- (c) semi-annual reporting – 11 August and 11 February;
- (d) annual reporting – 11 February.

1A. A firm must submit each *data item* required within 30 *business days* of the end of the relevant reporting period where required to do so under:

- (a) Articles 430(3) and paragraph 2 of Article 11 of Chapter 4 of this Part; and
- (b) Chapters 5A, 5B, 5C, 5D and 5E of this Part.

...

...

Chapter 3 Format and Frequency of Reporting on Own Funds, Own Funds Requirements

Article 5 Individual Basis – Quarterly Reporting

...

2. Information relating to own funds and own funds requirements shall be submitted as specified in templates C 01.00 to ~~C 04.00~~ C 05.02 of Annex I, in accordance with the instructions in point 1 of Part II of Annex II.

...

Chapter 4 Format and Frequency of Reporting on Financial Information

Article 11 Reporting on a Consolidated Basis for Institutions Applying Regulation (EC) No 1606/2002

..

2. The information referred to in paragraph 1 shall be submitted in accordance with the following specifications:

...

(c) the information specified in Part 4 of Annex III, ~~with the exception of the information specified in template F 47.00,~~ with an annual frequency;

(d) the information specified in template F 20.01 in Part 2 of Annex III with a quarterly frequency where the institution exceeds the threshold specified in the second sentence of paragraph 5 of Article 5. The entry and exit criteria referred to in Article 4(2) shall apply;

(e) ~~the information specified in template F 21.00 in Part 2 of Annex III with a quarterly frequency where tangible assets subject to operating leases are equal to or higher than 10% of total tangible assets as reported in template F 01.01 in Part 1 of Annex III. The entry and exit criteria referred to in Article 4(2) shall apply;~~[deleted]

(f) the information specified in template F 22.01 in Part 2 of Annex III with a quarterly frequency where net fee and commission income is equal to or higher than 10% of the sum of net fee and commission income and net interest income as reported in template F 02.00 in Part 1 of Annex III. The entry and exit criteria referred to in Article 4(2) shall apply;

(g) ~~the information specified in templates F 23.01, F 24.01, F 25.01 and F 26.00 in Part 2 of Annex III with a quarterly frequency where both of the following conditions are fulfilled:~~

i. ~~the institution is not a small and non-complex institution;~~

ii. ~~the ratio between the institution's gross carrying amount of non-performing loans and advances and the total gross carrying amount of loans and advances falling under the category of non-performing exposures as set out in Section 17 of Part 2 of Annex V to this Chapter 5 of this Reporting (CRR) Part of the PRA Rulebook is equal to or higher than 5%. For the purpose of this point, the ratio shall not include loans and advances classified as held for sale, cash balances at central banks and other demand deposits in either the denominator or the numerator. [Deleted]~~

~~The entry and exit criteria referred to in Article 4(2) shall apply.~~[Deleted]

(h) ~~the information specified in template F 47.00 in Part 4 of Annex III with an annual frequency where both of the conditions set out in points (i) and (ii) of point (g) of this paragraph are fulfilled. The entry and exit criteria referred to in Article 4(2) shall apply.~~[Deleted]

...

5A FINANCIAL REPORTING FOR REDUCED FINREP FIRMS

5A.1 This Chapter applies to a *reduced FINREP firm*.

5A.2 A *firm* must report the *data items* in Table 1 which it is required to report in accordance with Chapters 5B to 5E, unless the *firm* is already required to report the *data item* under another rule in this Part:

- (1) subject to (2), quarterly for all other *data items*; and
 - (2) half-yearly for Template 2 at *data item 2*, provided that this applies only to a *firm* other than a *bank*, a *building society* or a *designated investment firm*,
- using the relevant templates specified in Table 1.

5A.3 A *firm* must report *data items* required in Chapters 5A to 5E in accordance with the specifications set out in chapter 13, Article 21 of Chapter 5 of this Part.

5A.4 A *firm* which is an *IFRS firm* must report each applicable *data item* using the templates at Annex III of Chapters 5 and 6 specified in Table 1. A *firm* other than an *IFRS firm* must report each applicable *data item* using the templates at Annex IV of Chapters 5 and 6 specified in Table 1.

5A.5 A *firm* which has an individual consolidation permission must submit all applicable *data items* it is required to submit on an individual basis under Chapters 5B to 5E on an individual consolidated basis.

5B REDUCED FINREP FIRMS

5B.1 This Chapter applies to a *reduced FINREP firm*, provided that 5B.3 and 5B.4 do not apply to a *designated investment firm*.

5B.2 A *firm* must report *data items 1, 2 and 3*:

- (1) on an individual basis; and
- (2) if the *firm* is a member of a UK consolidation group, on a UK consolidation group basis.

5B.3 Subject to 5E.4, a *firm* must report *data item 13*:

- (1) on an individual basis if it meets both of the thresholds in (a) and (b) at an individual basis for two consecutive reporting periods; and
- (2) on a UK consolidation group basis if it meets both of the thresholds at (a) and (b) on a UK consolidation group basis for two consecutive reporting periods;

with effect from the next reporting period.

The thresholds are:

- (a) the *firm* has a gross carrying amount of non-performing loans and advances which constitute non-performing exposures in excess of 5% of its total gross carrying amount of loans and advances in the two preceding and consecutive applicable reporting periods; and
- (b) the *firm* has total assets equal to or greater than £5 billion.

5B.4 Where a *firm* ceases to meet at least one of the thresholds in 5B.3(a) or (b):

- (1) on an individual basis for two consecutive reporting periods, it is not required to submit *data item 13* on an individual basis from the next reporting period;
- (2) on a UK consolidation group basis for two consecutive reporting periods, it is not required to submit *data item 13* on a UK consolidation group basis from the next reporting period.

5C REDUCED FINREP FIRMS: IFRS FIRMS AND OPT IN IFRS 9 FIRMS

5C.1 This Chapter applies to a *reduced FINREP firm* (other than a *designated investment firm*), which is:

- (1) an *IFRS firm*; or
- (2) an *Opt-in IFRS 9 firm*.

5C.2 Subject to 5D.2, a *firm* must also report *data items* 4 to 9:

- (1) on an individual basis; or
- (2) if the *firm* is a member of a *UK consolidation group*, on a *UK consolidation group* basis.

5C.3 Subject to 5D.2, a *firm* which is a *large IFRS firm* or a *large Opt in IFRS 9 firm* must also report *data items* 10 to 13:

- (1) on an individual basis; or
- (2) if the *firm* is a *large IFRS firm* or a *large Opt-in IFRS 9 firm* on the basis of total assets calculated on the basis of the *UK consolidation group*, on a *UK consolidation group* basis.

5C.4 An *IFRS firm* which becomes a *large IFRS firm* or an *Opt-in IFRS 9 firm* which becomes a *large Opt-in IFRS 9 firm* during a reporting period must start reporting these *data items* from the next following reporting period.

5C.5 A *IFRS firm* which ceases to be a *large IFRS firm* or an *Opt-in IFRS 9* which ceases to be a *large Opt-in IFRS 9* on both an individual and a *UK group consolidated basis* for at least two consecutive reporting periods, is not required to report these items from the following reporting period.

5D REDUCED FINREP FIRMS: EXEMPTION FROM INDIVIDUAL REPORTING

5D.1 This Chapter applies to a *reduced FINREP firm* (other than a *designated investment firm*).

5D.2 This rule applies in respect of the following templates: 4.3.1, 4.4.1, 5.1, 7.1, 12.1, 18, 20.4 and 20.7.1. Notwithstanding Chapters 5B to 5C, a *firm* that is not a *ring-fenced body* and is a member of a *UK consolidation group* that does not include one or more *ring-fenced bodies* is not required to report *data items* 4 to 13 on an individual basis if:

- (1) during the two immediately preceding reporting periods, the contribution of a single *firm* within the *UK consolidation group* ('Firm A') contributes more than 95% of the consolidated total assets in the *UK consolidation group* (where the contribution to consolidated total assets is calculated as Firm A's total assets less any assets resulting from intra-group transactions with the other members of the *UK consolidation group*);
- (2) a representative member of the *UK consolidation group* notifies the *PRA* within 30 *business days* of the end of the previous reporting period; and
- (3) the *firm* reports *data items* 4 to 13 at the level of the *UK consolidation group*.

5D.3 The *firm* must assess the contribution of Firm A to the consolidated total assets in the *UK consolidation group* at the end of each reporting period. If, for a reporting period, Firm A ceases to contribute more than 95% of the consolidated total assets in the *UK consolidation group*, a representative member of the *UK consolidation group* must notify the *PRA* of that fact within 30 *business days* of the end of that reporting period and the *firm* must report this *data item* on an individual basis (as from the following reporting period).

5E REDUCED FINREP FIRMS: RINGFENCED BODIES

5E.1 This Chapter applies to a *reduced FINREP firm* which is a *ring-fenced body*.

5E.2 Subject to 5E.3 and 5E.4, a *firm* that is a *ring-fenced body* and is part of a *sub-consolidation group* must also submit all applicable *data items* that it is required to submit under Chapters 5B to 5D on a *sub-consolidated basis*.

5E.3 A *ring-fenced body* is not required to submit Templates 12.2, 13.1, 20.4, 20.7.1 or 23.3 in relation to *data items* 10 to 13 on an individual basis or on a *sub-consolidated basis*, where the *ring-fenced body* has total assets of less than £5 billion on an individual basis, or on a *sub-consolidated basis*. If the *ring-fenced body's* total assets are £5 billion or more on an individual basis, or on a *sub-consolidated basis*, for at least two consecutive reporting periods, the *ring-fenced body* must report these *data items* from the following reporting period on an individual basis or on a *sub-consolidated basis*, as the case may be. If the *ring-fenced body's* total assets on an individual basis or on a *sub-consolidated basis*, as the case may be, are less than £5 billion for at least two consecutive reporting periods, the *ring-fenced body* is not required to report these *data items* from the following reporting period on an individual basis or on a *sub-consolidated basis*, as the case may be.

5E.4 A *ring-fenced body* which meets at least one of the thresholds in (a) and (b) of 5B.3 on a *sub-consolidated basis* for two consecutive reporting periods must report *data item* 13 on a *sub-consolidated basis* with effect from the following reporting period. A *ring-fenced body* which ceases to meet those thresholds on a *sub-consolidated basis* for two consecutive reporting periods is not required to report *data item* 13 on a *sub-consolidated basis* with effect from the next reporting period.

Table 1: Items Reported by a *reduced FINREP firm*

<u>Data item number</u>	<u>Data Item</u>	<u>Reporting template:</u> <u>IFRS firm</u>	<u>Reporting template:</u> <u>Other firms</u>
<u>All reduced FINREP firms</u>			
<u>1</u>	<u>Balance sheet</u>	<u>Templates 1.1, 1.2, 1.3 at Annex III of Chapters 5 and 6;</u>	<u>Templates 1.1, 1.2, 1.3 at Annex IV of Chapters 5 and 6</u>
<u>2</u>	<u>Statement of profit or loss</u>	<u>Template 2 at Annex III of Chapters 5 and 6</u>	<u>Template 2 at Annex IV of Chapters 5 and 6</u>
<u>3</u>	<u>Statement of comprehensive income</u>	<u>Template 3 at Annex III of Chapters 5 and 6</u>	<u>Template 3 at Annex IV of Chapters 5 and 6</u>

<i>Reduced FINREP firms that are IFRS firms or Opt-in IFRS firms</i>			
<u>4</u>	<u>Financial assets at fair value through other comprehensive income</u>	<u>Template 4.3.1 at Annex III of Chapters 5 and 6</u>	<u>Template 4.3.1 at Annex IV of Chapters 5 and 6</u>
<u>5</u>	<u>Financial assets at amortised cost</u>	<u>Template 4.4.1 at Annex III of Chapters 5 and 6</u>	<u>Template 4.4.1 at Annex IV of Chapters 5 and 6</u>
<u>6</u>	<u>Loans and advances other than those held for trading and trading assets by product</u>	<u>Template 5.1 at Annex III of Chapters 5 and 6</u>	<u>Template 5.1 at Annex IV of Chapters 5 and 6</u>
<u>7</u>	<u>Financial assets subject to impairment that are past due</u>	<u>Template 7.1 at Annex III of Chapters 5 and 6</u>	<u>Template 7.1 at Annex IV of Chapters 5 and 6</u>
<u>8</u>	<u>Movements in allowances and provisions for credit losses</u>	<u>Template 12.1 at Annex III of Chapters 5 and 6</u>	<u>Template 12.1 at Annex IV of Chapters 5 and 6</u>
<i>Reduced FINREP firms that are large IFRS firms or large Opt-in IFRS firms</i>			
<u>9</u>	<u>Information on performing and non-performing exposures</u>	<u>Template 18 at Annex III of the Chapters 5 and 6</u>	<u>Template 18 at Annex III of the Chapters 5 and 6</u>
<u>10</u>	<u>Information on performing and non-performing exposures</u>	<u>Template 18.2 at Annex III of the Chapters 5 and 6</u>	<u>Template 18.2 at Annex III of the Chapters 5 and 6</u>
<u>11</u>	<u>Geographical breakdown of assets by residence of the counterparty</u>	<u>Template 20.4 at Annex III of Chapters 5 and 6</u>	<u>Template 20.4 at Annex IV of Chapters 5 and 6</u>
<u>12</u>	<u>Geographical breakdown by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes</u>	<u>Template 20.7.1 at Annex III of Chapters 5 and 6</u>	<u>Template 20.7.1 at Annex IV of Chapters 5 and 6</u>

<u>Reduced FINREP firms meeting conditions of 5B.3</u>			
13	<u>Loans and advances - additional information</u>	<u>Template 23.3 at Annex III of Chapters 5 and 6</u>	<u>Template 23.3 at Annex IV of Chapters 5 and 6</u>

6 TEMPLATES AND INSTRUCTIONS

Annex I

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