

Bank of England

PRA Rulebook

Prudential Regulation Authority Rulebook

Part

Reporting (CRR)

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Related Links

SS2/19 – PRA approach to interpreting reporting and disclosure requirements and regulatory transactions forms after the UK's withdrawal from the EU	https://www.prarulebook.co.uk/guidance/supervisory-statements/ss02-19-pra-approach-to-interpreting-reporting-and-disclosure-requirements
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1 Application and Definitions

1.1 This Part applies to:

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

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1.2 In this Part, the following definitions shall apply:

additional leverage reporting requirements

means the requirements specified in:

- (1) paragraphs (2) and (2A) of Article 430 of Chapter 4;
- (2) templates LV 49.00 to LV 52.00 in Annex X of Chapter 6; and
- (3) paragraphs 14a and 14b of Part II of Annex XI of Chapter 6.

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.

standard leverage reporting requirements

means the requirements specified in paragraph (1) of Article 430 of Chapter 4 and related requirements in Article 15 of Chapter 5 and annexes X and XI of Chapter 6.

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2 Level of Application

Application of requirements on an individual basis

2.1 Subject to [rule 2.2](#), an institution shall comply with this Part on an individual basis.

[Note: Rule 2.1 sets out an equivalent provision to Article 6(1) of the [CRR](#) that applies to this Part]

01/01/2022

2.2 An institution shall comply with [Article 430\(1\)\(d\)](#) to the same extent and on the same basis that it is required to comply with the [Liquidity \(CRR\)](#) and [Liquidity Coverage Ratio \(CRR\) Parts](#) of the [PRA](#) Rulebook.

[Note: Rule 2.2 sets out an equivalent provision to Article 6(4) of the [CRR](#) that applies to this Part]

01/01/2022

2.3 Where an institution has been given permission under Article 9(1) of the [CRR](#) it shall incorporate relevant subsidiaries in the calculation and reporting undertaken to comply with [rule 2.1](#).

[Note: Rule 2.3 applies Article 9(1) of the [CRR](#) to this Part where a permission under that Article has been given]

01/01/2022

Application of requirements on a consolidated basis

2.4 A [CRR consolidation entity](#) shall comply with this Part on the basis of its consolidated situation except that it shall comply with [Article 430\(1\)\(d\)](#) to the same extent and on the same basis that it is required to comply with the [Liquidity \(CRR\)](#) and [Liquidity Coverage Ratio \(CRR\) Parts](#) of the [PRA](#) Rulebook.

[Note: Rule 2.4 sets out an equivalent provision to the first sentence of Article 11(1) and Article 11(4) of the [CRR](#) that apply to this Part]

01/01/2022

2.5 For the purposes of applying this Part on a consolidated basis, the terms "institution" and '**UK parent institution**' shall include a **CRR consolidation entity** (if it would not otherwise have been included).

[Note: Rule 2.5 sets out an equivalent provision to the first sub-paragraph of Article 11(2) of the **CRR** that applies to this Part]

01/01/2022

2.6 The expression "consolidated situation" applies for the purposes of this Part as it does for the purposes of Parts Two and Three of the **CRR**.

[Note: the term 'consolidation situation' is defined in Article 4(1)(47) of the **CRR**]

01/01/2022

Application of requirements on a sub-consolidated basis

2.7 An institution that is required to comply with Parts Two and Three of the **CRR** on a sub-consolidated basis, shall comply with this Part on the same basis.

[Note: Rule 2.7 sets out an equivalent provision to Article 11(6) of the **CRR** that applies to this Part]

01/01/2022

Application of leverage reporting requirements to LREQ firms

2.8 An **LREQ firm** shall comply with:

- (a) the **standard leverage reporting requirements** on the **LREQ basis** and any other basis on which this Part applies to the **LREQ firm** under rules **2.1** to **2.7**;
- (b) the **additional leverage reporting requirements** on the **LREQ basis** only.

01/01/2022

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

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3 Organisational Structure and Control Mechanisms

3.1 A CRR consolidation entity and an institution shall set up a proper organisational structure and appropriate internal control mechanisms in order to ensure that the data required for consolidation are duly processed and forwarded.

[Note: Rule 3.1 sets out an equivalent provision to the second sentence of Article 11(1) of the CRR that applies to this Part]

01/01/2022

3.2 A CRR consolidation entity and an institution shall ensure that subsidiaries not subject to this Part implements arrangements, processes and mechanisms to ensure proper consolidation.

[Note: Rule 3.2 sets out an equivalent provision to the third sentence of Article 11(1) of the CRR that applies to this Part]

01/01/2022

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.

31/12/2025

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

31/12/2025

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.

31/12/2025

3A.4 Subject to Chapters 5A to 5F, 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, 12.1, 20.4, 20.7 and 23.3 at Annexes III and IV of Chapters 5 and 6 of this 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.

31/12/2025

3A.5 The Notifications Part applies to any notification made under Chapters 5A to 5F of this Part.

31/12/2025

4 Reporting (Part Seven A CRR)

Article 430 Reporting on Prudential Requirements and Financial Information

1. Institutions shall report to the PRA on:

- (a) own funds requirements, as set out in Article 92, and the leverage ratio, any countercyclical leverage ratio buffer and any additional leverage ratio buffer;
- (b) the requirements laid down in Article 92a, for institutions that are subject to those requirements, or the requirements specified in a direction from the Bank of England under section 3A(4B) of the Banking Act 2009, for institutions that are material subsidiaries of non-UK G-SIIs and are not resolution entities or subsidiaries of a UK parent institution;
- (c) large exposures as set out in Article 394;
- (d) liquidity requirements as set out in Article 415;
- (e) the aggregate data for each national immovable property market as set out in Article 430a(1);
- (f) the requirements and guidance set out in provisions implementing Directive 2013/36/EU UK law qualified for standardised reporting, except for any additional reporting requirement in provisions implementing point (j) of Article 104(1) of that Directive;

- (g) the level of asset encumbrance, including a breakdown by the type of asset encumbrance, such as repurchase agreements, securities lending, securitised exposures or loans.

31/03/2025

2. In addition to the reporting on the leverage ratio referred to in point (a) of the first subparagraph of paragraph 1 and in order to enable the competent authorities to monitor leverage ratio volatility, in particular around reporting reference dates, LREQ firms shall report specific components of the leverage ratio to their competent authorities based on averages over the reporting period and the data used to calculate those averages.

01/01/2022

- 2A. For the purposes of paragraph 2, the average leverage ratio for a quarter must be calculated by an LREQ firm as its capital measure divided by its exposure measure where:
- (1) the capital measure is the arithmetic mean of the firm's tier 1 capital (leverage) on the last day of each month in the quarter ending on the relevant reporting reference date; and
 - (2) subject to (3), the exposure measure is the sum of:
 - (a) the arithmetic mean of the firm's total exposure measure in relation to on-balance sheet assets and securities financing transactions on each day in the quarter ending on the relevant reporting reference date; and
 - (b) the arithmetic mean of the firm's total exposure measure excluding on-balance sheet assets and securities financing transactions on the last day of each month in the quarter ending on the relevant reporting reference date.
 - (3) Until 1 January 2023 the exposure measure is the sum of:
 - (a) the arithmetic mean of the firm's total exposure measure in relation to on-balance sheet assets on each day in the quarter ending on the relevant reporting reference date; and
 - (b) the arithmetic mean of the firm's total exposure measure excluding on-balance sheet assets on the last day of each month in the quarter ending on the relevant reporting reference date.

01/01/2022

3. In addition to the reporting on prudential requirements referred to in paragraph 1 of this Article, institutions must report financial information to the PRA 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.

31/12/2025

4. [Note: Provision left blank]

01/01/2022

5. The reporting on financial information referred to in paragraph 3 shall only comprise information that is needed to provide a comprehensive view of the institution's risk profile and the systemic risks posed by the institution to the financial sector or the real economy.

01/01/2022

6. The reporting requirements laid down in this Article shall be applied to institutions in a proportionate manner, having regard to their size, complexity and the nature and level of risk of their activities.

01/01/2022

7. [Note: Provision left blank]

01/01/2022

9. [Note: Provision left blank]

01/01/2022

10. [Note: Provision left blank]

01/01/2022

11. Competent authorities may waive the requirement to submit any of the data points set out in the reporting templates specified in these rules where those data points are duplicative. For those purposes, duplicative data points shall refer to any data points which are already available to the competent authorities by means other than by collecting those reporting templates, including where those data points can be obtained from data that is already available to the competent authorities in different formats or levels of granularity; the competent authority may only grant the waivers referred to in this paragraph if data received, collated or aggregated through such alternative methods are identical to those data points which would otherwise have to be reported in accordance with these rules.

[Note: This is a permission under section 144G and 192XC of FSMA to which Part 8 of the Capital Requirements Regulations applies]

01/01/2022

Article 430a Specific Reporting Obligations

1. Institutions shall report to their competent authorities on an annual basis the following aggregate data for each national immovable property market to which they are exposed:
- (a) losses stemming from exposures for which an institution has recognised residential property as collateral, up to the lower of the pledged amount and 80% of the market value or 80% of the mortgage lending value unless otherwise decided under Article 124(2);
 - (b) overall losses stemming from exposures for which an institution has recognised residential property as collateral, up to the part of the exposure treated as fully secured by residential property in accordance with Article 124(1);
 - (c) the exposure value of all outstanding exposures for which an institution has recognised residential property as collateral limited to the part treated as fully secured by residential property in accordance with Article 124(1);
 - (d) losses stemming from exposures for which an institution has recognised immovable commercial property as collateral, up to the lower of the pledged amount and 50% of the market value or 60% of the mortgage lending value unless otherwise decided under Article 124(2);
 - (e) overall losses stemming from exposures for which an institution has recognised

immovable commercial property as collateral, up to the part of the exposure treated as fully secured by immovable commercial property in accordance with Article 124(1);

- (f) the exposure value of all outstanding exposures for which an institution has recognised immovable commercial property as collateral limited to the part treated as fully secured by immovable commercial property in accordance with Article 124(1).

01/01/2022

- 2. The data referred to in paragraph 1 shall be reported to the competent authority. The data shall be reported separately for the immovable property market within the standards of the United Kingdom to which the relevant institution is exposed.

01/01/2022

5 Reporting Requirements

Chapter 1 Subject Matter and Scope

Article 1 Subject Matter and Scope

- 1. This Chapter 5 of this Reporting (CRR) Part of the PRA Rulebook lays down uniform reporting formats and templates, instructions on and a methodology for how to use those templates, the frequency and dates of reporting, the definitions and the IT solutions for the reporting of institutions to their competent authorities pursuant to paragraphs 3 and 3a of Article 415 of the CRR, and paragraphs 1 to 3 of Article 430 of the Reporting (CRR) Part of the PRA Rulebook.

01/09/2022

- 2. Annexes referred to in this Chapter 5 of this Reporting (CRR) Part of the PRA Rulebook can be found at Chapter 6 (Templates and Instructions) of this Part.

01/01/2022

Chapter 2 Reporting Reference and Remittance Dates and Reporting Thresholds

Article 2 Reporting Reference Dates

1. Institutions shall submit information to competent authorities as this information stands on the following reporting reference dates:

- (a) monthly reporting – on the last day of each month;
- (b) quarterly reporting – 31 March, 30 June, 30 September and 31 December;
- (c) semi-annual reporting – 30 June and 31 December;
- (d) annual reporting – 31 December.

01/01/2022

2. Information submitted pursuant to the templates set out in Annex III and Annex IV, in accordance with the instructions in Annex V and referring to a certain period, shall be reported cumulatively from the first day of the accounting year to the reference date.

01/01/2022

3. Where institutions are permitted by the law of the United Kingdom to report their financial information based on their accounting year-end, which deviates from the calendar year, reporting reference dates may be adjusted accordingly, so that reporting of financial information and of information for the purposes of identifying G-SIIs and assigning G-SII buffer rates is done every 3, 6 or 12 months from their accounting year-end, respectively.

01/01/2022

Article 3 Reporting Remittance Dates

1. Except where 1A applies, an institution must submit information to 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.

31/12/2025

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

31/12/2025

2. If the remittance day is a public holiday in the part of the United Kingdom in which the institution is situated, or a Saturday or a Sunday, data shall be submitted on the following working day.

01/01/2022

3. Where institutions report their financial information or the information for the purposes of identifying G-SIIs and assigning G-SII buffer rates using adjusted reporting reference dates based on their accounting year-end as set out in paragraph 3 of Article 2, the remittance dates may also be adjusted accordingly so that the same remittance period from the adjusted reporting reference date is maintained.

01/01/2022

4. Institutions may submit unaudited figures. Where audited figures deviate from submitted unaudited figures, the revised, audited figures shall be submitted without undue delay. Unaudited figures are figures that have not received an external auditor's opinion whereas audited figures are figures audited by an external auditor expressing an audit opinion.

01/01/2022

5. Other corrections to the submitted reports shall also be submitted to the competent authorities without undue delay.

01/01/2022

Article 4 Reporting Thresholds – Entry and Exit Criteria

1. Institutions that meet or cease to meet the conditions set out in Article 4(1) point (145) or (146) of the CRR shall commence or cease, respectively, reporting information as small and non-complex or as large institutions, on the first reporting reference date after these conditions have been met or have ceased to be met.

01/01/2022

2. Institutions shall commence reporting information subject to the thresholds set out in this Chapter 5 of this Reporting (CRR) Part of the PRA Rulebook on the next reporting reference date after these thresholds have been exceeded on two consecutive reporting reference dates. Institutions may stop reporting information subject to the thresholds set out in this Chapter 5 of this Reporting (CRR) Part of the PRA Rulebook on the next reporting reference date provided that they have fallen below the relevant thresholds on three consecutive reporting reference dates.

01/01/2022

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

Article 5 Individual Basis – Quarterly Reporting

1. In order to report information on own funds and on own funds requirements in accordance with point (a) of Article 430(1) of the Reporting (CRR) Part of the PRA Rulebook on an individual basis, institutions shall submit information as set out in the following paragraphs with a quarterly frequency. Institutions shall submit information in accordance with paragraphs 2 to 15 of this Article.

01/09/2022

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

31/12/2025

3. Information on credit risk and counterparty credit risk exposures treated under the standardised approach shall be submitted as specified in template C 07.00 of [Annex I](#), in accordance with the instructions in point 3.2 of Part II of [Annex II](#).

01/01/2022

4. Information on credit risk and counterparty credit risk exposures treated under the internal ratings-based approach shall be submitted as specified in templates C 08.01 and C 08.02 of [Annex I](#), in accordance with the instructions in point 3.3 of Part II of [Annex II](#).

01/01/2022

5. Information on the geographical distribution of exposures by country, as well as aggregated at a total level, shall be submitted as specified in templates C 09.01, C 09.02 and C 09.04 of [Annex I](#), in accordance with the instructions in point 3.4 of Part II of [Annex II](#). Information specified in templates C 09.01 and C 09.02, and in particular information on the geographical distribution of exposures by country, shall be submitted where non-domestic original exposures in all non-domestic countries in all exposure classes, as reported in row 0850 of template C 04.00 of [Annex I](#), are equal to or higher than 10% of total domestic and non-domestic original exposures as reported in row 0860 of template C 04.00 of [Annex I](#). Exposures shall be deemed to be domestic where they are exposures to counterparties located in the [United Kingdom](#). The entry and exit criteria of [Article 4](#) shall apply.

04/11/2024

6. Information on counterparty credit risk shall be submitted as specified in templates C 34.01 to C 34.05 and C 34.08 to C 34.10 of [Annex I](#), in accordance with the instructions in point 3.9 of Part II of [Annex II](#).

01/01/2022

7. Information in template C 34.06 of [Annex I](#) on counterparty credit risk shall be submitted by institutions applying the standardised approach or the internal model method for the calculation of counterparty credit risk exposures following Sections 3 and 6 of Chapter 6 of Title II of Part Three of the [CRR](#). The information shall be submitted in accordance with the instructions in point 3.9.7 of Part II of [Annex II](#).

01/01/2022

8. Information on equity exposures treated under the internal ratings-based approach shall be submitted as specified in template C 10.01 of [Annex I](#), in accordance with the instructions in point 3.5 of Part II of [Annex II](#).

01/01/2022

9. Information on settlement risk shall be submitted as specified in template C 11.00 of [Annex I](#), in accordance with the instructions in point 3.6 of Part II of [Annex II](#).

01/01/2022

10. Information on securitisation exposures shall be submitted as specified in template C 13.01 of [Annex I](#), in accordance with the instructions in point 3.7 of Part II of [Annex II](#).

01/01/2022

11. Information on own funds requirements and losses relating to operational risk shall be submitted as specified in template C 16.00 of [Annex I](#), in accordance with the instructions in point 4.1 of Part II of [Annex II](#).

01/01/2022

12. Information on own funds requirements relating to market risk shall be submitted as specified in templates C 18.00 to C 24.00 of [Annex I](#), in accordance with the instructions in points 5.1 to 5.7 of Part II of [Annex II](#).

01/01/2022

13. Information on own funds requirements relating to credit valuation adjustment risk shall be submitted as specified in template C 25.00 of [Annex I](#), in accordance with the instructions in point 5.8 of Part II of [Annex II](#).

01/01/2022

14. Information on prudent valuation shall be submitted as specified in template C 32.01 of [Annex I](#) in accordance with the instructions in point 6 of Part II, of [Annex II](#) as follows:
- (a) all institutions shall submit the information specified in template C 32.01 of [Annex I](#) in accordance with the instructions in point 6 of Part II of [Annex II](#);
 - (b) institutions that apply the core approach pursuant to Commission Delegated Regulation (EU) 2016/101 shall also report the information specified in template C 32.02 of [Annex II](#) in accordance with the instructions in point 6 of Part II of [Annex II](#);
 - (c) institutions that apply the core approach pursuant to Commission Delegated Regulation (EU) 2016/101 and which exceed the threshold referred to in Article 4(1) of that Regulation shall also report the information specified in templates C 32.03 and C 32.04 of [Annex I](#) in accordance with the instructions in point 6 of Part II of [Annex II](#).

The entry and exit criteria of [Article 4](#) shall not apply for Article 5(14) (c) above.

01/01/2022

15. [Deleted]

14/11/2023

Article 6 Individual Basis – Semi-Annual Reporting

1. In order to report information on own funds and on own funds requirements in accordance with point (a) of [Article 430\(1\)](#) of the [Reporting \(CRR\) Part](#) of the [PRA](#) Rulebook on an individual basis, institutions shall submit information as set out in the following paragraphs with a semi-annual frequency.

Institutions shall submit information in accordance with [paragraphs 2](#) and [3](#), point (a) of [paragraph 4](#), and [paragraph 5](#).

Large institutions shall also submit information in accordance with points (b) to (f) of [paragraph 4](#).

01/09/2022

2. Information on all securitisation exposures shall be reported as specified in templates C 14.00 and C 14.01 of [Annex I](#), in accordance with the instructions in point 3.8 of Part II of [Annex II](#);

Institutions shall be exempted from submitting those securitisation details where they are part of a group and are subject to own funds requirements in the [United Kingdom](#) on a consolidated basis.

01/01/2022

3. Information on sovereign exposures shall be submitted in the following manner:
 - (a) Institutions shall submit the information specified in template C 33.00 in accordance with the instructions in Part II point 7 of [Annex II](#) where the aggregate carrying amount of financial assets from the counterparty sector 'General governments' is equal to or higher than 1% of the sum of total carrying amount for 'Debt securities' and 'Loans and advances'. To calculate the relevant values, institutions shall follow the instructions in [Annex III](#) or [Annex IV](#), as applicable for template C 04.00;
 - (b) Institutions that meet the criterion referred to in point (a) and where the value reported for domestic exposures of non-derivative financial assets as defined in row 0010, column 0010 of template C 33.00 is less than 90% of the value reported for domestic and non- domestic exposures for the same data point shall submit the information specified in template C 33.00, in accordance with the instructions in point 7 of Part II of [Annex II](#) but with a full country breakdown;
 - (c) Institutions that meet the criterion referred to in point (a) but do not meet the criterion referred in point (b) shall submit the information specified in template C 33.00 in accordance with the instructions in point 7 of Part II of [Annex II](#) but with exposures aggregated at (i) a total level and (ii) a domestic level.

The entry and exit criteria of [Article 4\(2\)](#) shall apply.

01/01/2022

4. Information on material losses regarding operational risk shall be reported in the following manner:
- (a) institutions that calculate own funds requirements relating to operational risk in accordance with Chapter 4 of Title III of Part Three of the CRR shall report this information as specified in template C 17.01 and C 17.02 of Annex I, in accordance with the instructions in point 4.2 of Part II of Annex II;
 - (b) large institutions that calculate own funds requirements relating to operational risk in accordance with Chapter 3 of Title III of Part Three of the CRR shall report this information as specified in templates C 17.01 and C 17.02 of Annex I, in accordance with the instructions in point 4.2 of Part II of Annex II;
 - (c) institutions other than large institutions that calculate own funds requirements relating to operational risk in accordance with Chapter 3 of Title III of Part Three of the CRR shall report the information specified in points (i) and (ii) in accordance with the instructions in point 4.2 of Part II of Annex II:
 - i. The information specified for column 0080 of template C 17.01 of Annex I for the following rows:
 - 1. number of events (new events) (row 0910);
 - 2. gross loss amount (new events) (row 0920);
 - 3. number of events subject to loss adjustments (row 0930);
 - 4. loss adjustments relating to previous reporting periods (row 0940);
 - 5. maximum single loss (row 0950);
 - 6. sum of the five largest losses (row 0960);
 - 7. total direct loss recovery (except insurance and other risk transfer mechanisms) (row 0970);
 - 8. total recoveries from insurance and other risk transfer mechanisms (row 0980);
 - ii. The information specified in template C 17.02 of Annex I;
 - (d) the institutions referred to in point (c) may report the complete set of information specified in templates C 17.01 and C 17.02 of Annex I, in accordance with the instructions in point 4.2 of Part II of Annex II;
 - (e) large institutions that calculate own funds requirements relating to operational risk in accordance with Chapter 2 of Title III of Part Three of the CRR shall report the information specified in templates C 17.01 and C 17.02 of Annex I, in accordance with the instructions in point 4.2 of Part II of Annex II;
 - (f) institutions other than large institutions that calculate own funds requirements relating to operational risk in accordance with Chapter 2 of Title III of Part Three of

the [CRR](#) may report the information referred to in templates C 17.01 and C 17.02 of [Annex I](#), in accordance with the instructions in point 4.2 of Part II of [Annex II](#).

The entry and exit criteria of [Article 4\(2\)](#) shall apply.

01/01/2022

5. The information in template C 34.06 of [Annex I](#) on counterparty credit risk shall be submitted by institutions applying the simplified standardised approach or the original exposure method for the calculation of counterparty credit risk exposures following Sections 4 and 5 of Chapter 6 of Title II of Part Three of the [CRR](#). The information shall be submitted in accordance with the instructions in point 3.9.7 of Part II of [Annex II](#).

01/01/2022

Article 7 Reporting on a Consolidated Basis

In order to report information on own funds and own funds requirements in accordance with point (a) of [Article 430\(1\)](#) of the [Reporting \(CRR\) Part](#) on a consolidated basis, institutions shall submit:

- (a) the information specified in [Articles 5](#) and [6](#) on a consolidated basis with the frequency specified therein;
- (b) the information specified in templates C 06.01 and C 06.02 of [Annex I](#), in accordance with the instructions provided in point 2 of Part II of [Annex II](#) regarding entities included in the scope of consolidation, with a semi-annual frequency.

04/11/2024

Article 8 Additional Reporting Requirements on an Individual and a Consolidated Basis

1. The information specified in templates C 08.03, C 08.04, C 08.05, C 08.05b, C 08.06, C 08.07 and C 34.11 of [Annex I](#) on credit risk and counterparty credit risk shall be submitted solely by institutions subject to an equivalent disclosure requirement, with the same disclosure frequency and at the same consolidated level, in accordance with the instructions in points 3.3 and 3.9.12 of Part II of [Annex II](#).

01/01/2022

2. The information specified in template C 34.07 of [Annex I](#) on counterparty credit risk shall be submitted solely by institutions subject to the disclosure of template UK CCR4 under the disclosure provisions of these rules, with the same disclosure frequency and at the same consolidated level, in accordance with the instructions in point 3.9.8 of Part II of [Annex II](#).

01/01/2022

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

1. In order to report financial information on a consolidated basis in accordance with [Article 430\(3\)](#) or [\(4\)](#) of the [CRR](#), institutions shall submit the information specified in [Annex III](#) on a consolidated basis, in accordance with the instructions in [Annex V](#).

01/01/2022

2. The information referred to in paragraph [1](#) shall be submitted in accordance with the following specifications:

- (a) the information specified in [Part 1 of Annex III](#) with a quarterly frequency;
- (b) the information specified in [Part 3 of Annex III](#) with a semi-annual frequency;
- (c) the information specified in [Part 4 of Annex III](#), 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) [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) [deleted]
- (h) [deleted]

31/12/2025

Chapter 5 Format and Frequency of Specific Reporting Obligations on Losses Stemming from Lending Collateralised by Immovable Property in Accordance with Article 430a(1) of CRR

Article 13 Format and Frequency of Specific Reporting Obligations on Losses Stemming from Lending Collateralised by Immovable Property in Accordance with Article 430a(1) of the CRR

1. Institutions shall submit the information specified in [Annex VI](#), in accordance with the instructions in [Annex VII](#), on a consolidated basis with an annual frequency.

01/01/2022

2. Institutions shall submit the information specified in [Annex VI](#), in accordance with the instructions in [Annex VII](#), on an individual basis with an annual frequency.

01/01/2022

3. Third country branches shall also submit to the [competent authority](#) of the [United Kingdom](#) the information specified in [Annex VI](#) related to that branch, in accordance with the instructions in [Annex VII](#), with an annual frequency.

01/01/2022

Chapter 6 Format and Frequency of Reporting on Large Exposures on an Individual and a Consolidated Basis

Article 14 Format and Frequency of Reporting on Large Exposures on an Individual and a Consolidated Basis

1. In order to report information on large exposures to clients and groups of connected clients in accordance with [Article 394](#) of the [CRR](#) on an individual and a consolidated basis, institutions shall submit the information specified in [Annex VIII](#), in accordance with the instructions in [Annex IX](#), with a quarterly frequency.

01/01/2022

2. In order to report information on the 20 largest exposures to clients or groups of connected clients in accordance with [Article 394\(1\)](#) of the [CRR](#) on a consolidated basis, institutions subject to Chapter 3 of Title II of Part Three of the [CRR](#) shall submit the information specified in [Annex VIII](#), in accordance with the instructions in [Annex IX](#), with a quarterly frequency.

01/01/2022

3. In order to report information on exposures of a value greater than or equal to GBP 260 million but less than 10% of the institution's Tier 1 capital in accordance with [Article 394\(1\)](#) of the [CRR](#) on a consolidated basis, institutions shall submit the information specified in [Annex VIII](#), in accordance with the instructions in [Annex IX](#), with a quarterly frequency.

01/01/2022

4. In order to report information on the 10 largest exposures to institutions on a consolidated basis, and on the 10 largest exposures to shadow banking entities that carry out banking activities outside the regulated framework on a consolidated basis, in accordance with [Article 394\(2\)](#) of the [CRR](#), institutions shall submit the information specified in [Annex VIII](#), in accordance with the instructions in [Annex IX](#), with a quarterly frequency.

01/01/2022

Chapter 7 Format and Frequency of Reporting on the Leverage Ratio on an Individual and Consolidated Basis

Article 15 Format and Frequency of Reporting on the Leverage Ratio on an Individual and a Consolidated Basis

1. In order to report information on the [leverage ratio](#), the [countercyclical leverage ratio buffer](#) and the [additional leverage ratio buffer](#) in accordance with point (a) of [Article 430\(1\)](#) of [Chapter 4](#) and, for [LREQ firms](#), the information specified in [Article 430\(2\)](#) and [\(2A\)](#) of [Chapter 4](#), institutions shall submit the information specified in [Annex X](#) of [Chapter 6](#), in accordance with the instructions in [Annex XI](#) of [Chapter 6](#) and on the basis required by [Chapter 2](#) of this Chapter with the following reporting frequency:

- (1) six-monthly, in the case of Templates LV 49.00 to LV 52.00 in [Annex X](#) of [Chapter 6](#); and
- (2) otherwise, quarterly.

31/03/2025

- 2. The information specified in cell {r0410;c0010} of template LV 40.00 of [Annex X](#) of [Chapter 6](#) shall be reported only by:
 - (a) large institutions that either are G-SIIs or have issued securities that are admitted to trading on a regulated market with a semi-annual frequency;
 - (b) large institutions other than G-SIIs that are not listed institutions with an annual frequency;
 - (c) institutions other than large institutions and small and non-complex institutions that have issued securities that are admitted to trading on a regulated market with an annual frequency.

01/01/2022

- 3. Institutions shall calculate the [leverage ratio](#) at the reporting reference date in accordance with [Article 429](#) of the [Leverage Ratio \(CRR\) Part](#).

01/01/2022

- 4. Institutions shall report the information referred to in paragraph 13 of Part II of [Annex XI](#) of [Chapter 6](#) if one of the following conditions is met:
 - (a) the derivatives share referred to in paragraph 5 of Part II of [Annex XI](#) of [Chapter 6](#) is more than 1.5%;
 - (b) the derivatives share referred to in paragraph 5 of Part II of [Annex XI](#) of [Chapter 6](#) exceeds 2.0%.

The entry and exit criteria of [Article 4\(2\)](#) of [Chapter 2](#) of this Chapter shall apply, except in relation to point (b), in which case institutions shall start reporting information from the next reporting reference date where they have exceeded the threshold on one reporting reference date.

01/01/2022

5. Institutions for which the total notional value of derivatives as defined in paragraph 8 of Part II of [Annex XI](#) exceeds GBP 8.8 billion shall report the information referred to in paragraph 13 of Part II of [Annex XI](#) of [Chapter 6](#) even if their derivatives share does not fulfil the conditions set out in [paragraph 4](#).

The entry criteria of [Article 4\(2\)](#) of [Chapter 2](#) of this Chapter shall not apply. Institutions shall start reporting information from the next reporting reference date where they have exceeded the threshold on one reporting reference date.

01/01/2022

6. Institutions are required to report the information referred to in paragraph 14 of Part II of [Annex XI](#) of [Chapter 6](#) where one of the following conditions is met:

- (a) the credit derivatives volume referred to in paragraph 9 of Part II of [Annex XI](#) of [Chapter 6](#) is more than GBP 260 million;
- (b) the credit derivatives volume referred to in paragraph 9 of Part II of [Annex XI](#) of [Chapter 6](#) exceeds GBP 440 million.

The entry and exit criteria of [Article 4\(2\)](#) of [Chapter 2](#) of this Chapter shall apply, except in relation to point (b), in which case institutions shall start reporting information from the next reporting reference date where they have exceeded the threshold on one reporting reference date.

01/01/2022

Chapter 8 Format and Frequency of Reporting on Liquidity and on Stable Funding on an Individual and a Consolidated Basis

Article 16 Reporting on Liquidity Coverage Requirement

1. In order to report information on the liquidity coverage requirement in accordance with point (d) of [Article 430\(1\)](#) of the [Reporting \(CRR\) Part](#) of the [PRA](#) Rulebook on an individual and a consolidated basis, institutions shall submit the information specified in [Annex XXIV](#), in accordance with the instructions in [Annex XXV](#), with a monthly frequency.

01/09/2022

2. The information set out in [Annex XXIV](#) shall take into account the information submitted for the reference date and the information on the cash-flows of the institution over the following 30 calendar days.

01/01/2022

Article 17 Reporting on Stable Funding

- In order to report information on stable funding in accordance with point (d) of [Article 430\(1\)](#) of the [Reporting \(CRR\) Part](#) of the [PRA](#) Rulebook on an individual and a consolidated basis, institutions shall submit the information specified in [Annex XII](#), in accordance with the instructions in [Annex XIII](#), with a quarterly frequency as follows:
 - (a) [deleted];
 - (b) all institutions shall submit templates C 80.00 and C 81.00 of [Annex XII](#), in accordance with the instructions in [Annex XIII](#);
 - (c) all institutions shall submit template C 84.00 of [Annex XII](#), in accordance with the instructions in [Annex XIII](#).

[Note: Article 17 is disapplied for [SDDTs](#) and [SDDT consolidation entities](#) by [Chapter 5 of the Liquidity \(CRR\) Part](#) where certain conditions are met]

01/07/2024

Chapter 9 Format and Frequency of Reporting on Additional Liquidity Monitoring Metrics on an Individual and a Consolidated Basis

Article 18 Format and Frequency of Reporting on Additional Liquidity Monitoring Metrics on an Individual and a Consolidated Basis

1. In order to report information on additional liquidity monitoring metrics in accordance with point (d) of [Article 430\(1\)](#) of the [Reporting \(CRR\) Part](#) of the [PRA](#) Rulebook on an individual and a consolidated basis, institutions shall submit all of the following information with a monthly frequency:
 - (a) the information specified in [Annex XVIII](#) in accordance with the instructions in [Annex XIX](#);
 - (b) the information specified in [Annex XX](#) in accordance with the instructions in [Annex](#)

01/09/2022

2. By way of derogation from [paragraph 1](#):

- (a) an institution that is an [SDDT](#) or an [SDDT consolidation entity](#):
 - (i) may omit the information on additional liquidity monitoring metrics specified in Templates C67, C69 and C70 of [Annex XVIII](#) and Template C71 in [Annex XX](#); and
 - (ii) shall report the information on additional liquidity monitoring metrics specified in Template C68 in [Annex XVIII](#) with a quarterly frequency and without distinguishing product types showing concentrations greater than 1% of total liabilities from other product types.
- (b) up to and including returns remitted in relation to the reporting reference date of 30 June 2027 an institution that is not an [SDDT](#) or an [SDDT consolidation entity](#) but immediately before 1 July 2024 was a small and non-complex institution and continues to be so may report the information on additional liquidity monitoring metrics with a quarterly frequency.

01/07/2024

Chapter 10 Format and Frequency of Reporting on Asset Encumbrance on an Individual and a Consolidated Basis

Article 19 Format and Frequency of Reporting on Asset Encumbrance on an Individual and a Consolidated Basis

1. In order to report information on asset encumbrance in accordance with point (g) of [Article 430\(1\)](#) of the [Reporting \(CRR\) Part](#) of the [PRA](#) Rulebook on an individual and a consolidated basis, institutions shall submit the information specified in [Annex XVI](#) to this Chapter 5 of this [Reporting \(CRR\) Part](#) of the [PRA](#) Rulebook, in accordance with the instructions set out in [Annex XVII](#) to this Chapter 5 of this [Reporting \(CRR\) Part](#) of the [PRA](#) Rulebook.

01/09/2022

2. The information referred to in [paragraph 1](#) shall be submitted in accordance with the following specifications:

- (a) the information specified in [Parts A, B and D of Annex XVI](#) with a quarterly frequency;
- (b) the information specified in [Part C of Annex XVI](#) with an annual frequency;
- (c) the information specified in [Part E of Annex XVI](#) with a semi-annual frequency.

01/01/2022

3. Institutions shall not be required to report the information in [Parts B, C and E of Annex XVI](#) where both of the following conditions are met:
- (a) the institution is not considered a large institution;
 - (b) the asset encumbrance level of the institution, as calculated in accordance with paragraph 9 of point 1.6 of [Annex XVII](#), is below 15%.

The entry and exit criteria of [Article 4\(2\)](#) shall apply.

01/01/2022

4. Institutions shall be required to report the information specified in [Part D of Annex XVI](#) only where they issue bonds referred to in the first subparagraph of provisions implementing Article 52(4) of Directive 2009/65/EC of the European Parliament and of the Council.

The entry and exit criteria of [Article 4\(2\)](#) shall apply.

01/01/2022

Chapter 11 Format and Frequency of Supplementary Reporting for the Purposes of Identifying G-SIIs and Assigning G-SII Buffer Rates

Article 20 Format and Frequency of Supplementary Reporting for the Purposes of Identifying G-SIIs and Assigning G-SII Buffer Rates

1. In order to report supplementary information for the purposes of identifying G-SIIs and assigning G-SII buffer rates, UK parent institutions, UK parent financial holding companies and UK parent mixed financial holding companies shall submit the information specified in Annex XXVI, in accordance with the instructions in Annex XXVII, on a consolidated basis with a quarterly frequency.

31/07/2025

2. UK parent institutions, UK parent financial holding companies and UK parent mixed financial holding companies shall submit the information specified in paragraph 1 only where both of the following conditions are met:

- (a) the total exposure measure of the group is equal to or exceeds GBP 170 billion;
- (b) the UK institution is headquartered in the United Kingdom.

01/01/2022

3. By derogation from point (b) of Article 3(1) of this Chapter 5 of this Reporting (CRR) Part of the PRA Rulebook, the information specified in paragraph 1 shall be submitted by close of business on the following remittance dates: 31 July, 31 October, 31 January and 30 April.

01/01/2022

4. By derogation from Article 4 of this Chapter 5 of this Reporting (CRR) Part of the PRA Rulebook, the following shall apply with regard to the threshold specified in point (a) of paragraph 2:

- (a) the UK parent institution, UK parent financial holding company or UK parent mixed financial holding company shall immediately start reporting the information in accordance with this Article where its leverage ratio exposure measure exceeds the specified threshold as of the end of the accounting year, and shall report this information at least for the end of that accounting year and the subsequent three quarterly reference dates;
- (b) the UK parent institution, UK parent financial holding company or UK parent mixed financial holding company shall immediately stop reporting the information in accordance with this Article where its leverage ratio exposure measure falls below the specified threshold as of the end of their accounting year.

01/01/2022

Chapter 13 Data Precision and Information Accompanying Submissions

Article 21 Data Precision and Information Accompanying Submissions

1. Institutions shall submit the information referred to in this Chapter 5 of this [Reporting \(CRR\) Part](#) of the [PRA](#) Rulebook in the data exchange formats and representations specified by the [competent authorities](#) and respecting the data point definition of the data point model referred to in [Annex XIV](#) and the validation formulae referred to in [Annex XV](#) as well as the following specifications:
 - (a) information that is not required or not applicable shall not be included in a data submission;
 - (b) numerical values shall be submitted as facts in accordance with the following specifications:
 - i. data points with the data type 'Monetary' shall be reported using a minimum precision equivalent to thousands of units;
 - ii. data points with the data type 'Percentage' shall be expressed as per unit with a minimum precision equivalent to four decimal places;
 - iii. data points with the data type 'Integer' shall be reported using no decimal places and a precision equivalent to units.
 - (c) Institutions and insurance undertakings shall be identified solely by their Legal Entity Identifier (LEI). Legal entities and counterparties other than institutions and insurance undertakings shall be identified by their LEI where available.

01/01/2022

2. The data submitted by the institutions shall be accompanied by the following information:
 - (a) reporting reference date and reference period;
 - (b) reporting currency;
 - (c) accounting standard;
 - (d) identifier of the reporting institution (LEI);
 - (e) scope of consolidation.

01/01/2022

5A Financial Reporting for Reduced FINREP Firms

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

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5A.2

- (1) A firm must report the data items in Table 1 of Chapter 5F which it is required to report in accordance with Chapters 5B to 5F, unless the firm is already required to report the data item under another rule in this Part.
- (2) A firm must report the data items referred to in (1) using the relevant templates specified in Table 1 of Chapter 5F, in accordance with the following reporting frequency:
 - (a) half-yearly for Template 2 at data item 2 (provided this does not apply to a reduced FINREP firm which is a bank, a building society, a designated investment firm, or a branch of any of these); and
 - (b) quarterly, for all other data items.

31/12/2025

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

31/12/2025

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 of Chapter 5F. 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 of Chapter 5F.

31/12/2025

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 5F on an individual consolidated basis.

31/12/2025

5B Reduced FINREP Firms

5B.1 This Chapter only applies to a reduced FINREP firm, provided that 5B.3 to 5B.7 do not apply to a designated investment firm.

31/12/2025

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.

31/12/2025

5B.3 Subject to 5B.4, a firm which has total assets equal to or greater than £5 billion calculated on an individual basis or UK consolidation group basis must report data item 11:

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

unless it has total assets equal to or greater than £5 billion calculated on the basis of its UK consolidation group only, in which case it may report data item 11 only at the UK consolidation group level.

31/12/2025

5B.4 Where a firm ceases to meet the threshold in 5B.3 for at least two consecutive reporting periods, it is not required to report data item 11 from the next reporting period.

31/12/2025

5B.5 Subject to 5B.6 and 5B.7, a firm must report data item 12:

- (1) on an individual basis if it meets both of the thresholds in (a) and (b) on 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.

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5B.6 Where a firm meets the threshold in 5B.5(a) (the level of non-performing exposures) when calculated on the basis of its UK consolidation group only, the firm may report data item 12 at the UK consolidation group level only.

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5B.7 Where a firm ceases to meet at least one of the thresholds in 5B.5(a) or (b):

- (1) on an individual basis for two consecutive reporting periods, it is not required to submit data item 12 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 12 on a UK consolidation group basis from the next reporting period.

31/12/2025

5C Reduced FINREP Firms: IFRS Firms and Opt-in IFRS 9 Firms

5C.1 This Chapter only 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.

31/12/2025

5C.2 Subject to 5D.2, a firm must also report data items 4 to 8:

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

31/12/2025

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 9 to 10:

- (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.

31/12/2025

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 following reporting period.

31/12/2025

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

31/12/2025

5D Reduced FINREP Firms: Exemption from Individual Reporting

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

31/12/2025

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 12 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 12 at the level of the **UK consolidation group**.

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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).

31/12/2025

5E Reduced FINREP Firms: Ring-fenced Bodies

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

31/12/2025

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**.

31/12/2025

5E.3 A ring-fenced body is not required to submit Templates 18, 20.4, 20.7.1 or 23.3 in relation to data items 9 to 12 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.

31/12/2025

5E.4 A ring-fenced body which meets at least one of the thresholds in (a) and (b) of 5B.5 on a sub-consolidated basis for two consecutive reporting periods must report data item 12 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 12 on a sub-consolidated basis with effect from the next reporting period.

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5F Items Reported by a Reduced FINREP Firm Under Chapters 5A to 5E

5F.1 Table 1: Items to be reported by a reduced FINREP firm

<u>Data item number</u>	<u>Data item</u>	Reporting template: <u>IFRS firm</u>	Reporting template: Other <u>firms</u>
All <u>reduced FINREP firms</u>			


1	Balance sheet	Templates 1.1, 1.2, 1.3 at Annex III of Chapters 5 and 6 ;	Templates 1.1, 1.2, 1.3 at Annex IV of Chapters 5 and 6
2	Statement of profit or loss	Template 2 at Annex III of Chapters 5 and 6	Template 2 at Annex IV of Chapters 5 and 6
3	Statement of comprehensive income	Template 3 at Annex III of Chapters 5 and 6	Template 3 at Annex IV of Chapters 5 and 6
Reduced FINREP firms that are IFRS firms or Opt-in IFRS 9 firm			
4	Financial assets at fair value through other comprehensive income	Template 4.3.1 at Annex III of Chapters 5 and 6	Template 4.3.1 at Annex IV of Chapters 5 and 6
5	Financial assets at amortised cost	Template 4.4.1 at Annex III of Chapters 5 and 6	Template 4.4.1 at Annex IV of Chapters 5 and 6
6	Loans and advances other than those held for trading and trading assets by product	Template 5.1 at Annex III of Chapters 5 and 6	Template 5.1 at Annex IV of Chapters 5 and 6
7	Financial assets subject to impairment that are past due	Template 7.1 at Annex III of Chapters 5 and 6	Template 7.1 at Annex IV of Chapters 5 and 6
8	Movements in allowances and provisions for credit losses	Template 12.1 at Annex III of Chapters 5 and 6	Template 12.1 at Annex IV of Chapters 5 and 6

Reduced FINREP firms that are large IFRS firms or large Opt-in IFRS 9 firms			
9	Geographical breakdown of assets by residence of the counterparty	Template 20.4 at Annex III of Chapters 5 and 6	Template 20.4 at Annex IV of Chapters 5 and 6
10	Geographical breakdown by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes	Template 2 0.7.1 at Annex III of Chapters 5 and 6	Template 2 0.7.1 at Annex IV of Chapters 5 and 6
Reduced FINREP firms which meet the threshold in rule 5B.3			
11	Information on performing and non-performing exposures	Template 18 at Annex III of Chapters 5 and 6	Template 18 at Annex IV of the Chapters 5 and 6
Reduced FINREP firms which meet the threshold in rule 5B.5			
12	Loans and advances - additional information	Template 23.3 at Annex III of Chapters 5 and 6	Template 23.3 at Annex IV of Chapters 5 and 6


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6 Templates and Instructions


Annex I

6.1 Annex I Template C 01.00 can be found [here](#)  .


14/11/2023

6.2 Annex I Template C 02.00 can be found [here](#)  .

01/09/2022

6.3 Annex I Template C 03.00 can be found [here](#)  .

01/09/2022

6.4 Annex I Template C 04.00 can be found [here](#)  .


01/09/2022

6.5 [Deleted]


31/12/2025

6.6 [Deleted]


31/12/2025

6.7 Annex I Template C 06.01 can be found [here](#)  .


01/09/2022

6.8 Annex I Template C 06.02 can be found [here](#)  .


01/09/2022

6.9 Annex I Template C 07.00 can be found [here](#)  .


01/09/2022

6.10 Annex I Template C 08.01 can be found [here](#)  .


01/09/2022

6.11 Annex I Template C 08.02 can be found [here](#)  .


01/09/2022

6.12 Annex I Template C 08.03 can be found [here](#)  .


01/09/2022

6.13 Annex I Template C 08.04 can be found [here](#)  .


01/09/2022

6.14 Annex I Template C 08.05 can be found [here](#)  .


01/09/2022

6.15 Annex I Template C 08.05b can be found [here](#)  .


01/09/2022

6.16 Annex I Template C 08.06 can be found [here](#)  .


01/09/2022

6.17 Annex I Template C 08.07 can be found [here](#)  .


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6.18 Annex I Template C 09.01 can be found [here](#)  .

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6.19 Annex I Template C 09.02 can be found [here](#)  .

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6.20 Annex I Template C 09.04 can be found [here](#)  .


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6.21 Annex I Template C 10.01 can be found [here](#)  .


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6.22 Annex I Template C 10.02 can be found [here](#)  .

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6.23 Annex I Template C 11.00 can be found [here](#)  .

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6.24 Annex I Template C 13.01 can be found [here](#)  .


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6.25 Annex I Template C 14.00 can be found [here](#)  .


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6.26 Annex I Template C 14.01 can be found [here](#)  .

01/09/2022

6.27 Annex I Template C 34.01 can be found [here](#)  .


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6.28 Annex I Template C 34.02 can be found [here](#)  .

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6.29 Annex I Template C 34.03 can be found [here](#)  .


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6.30 Annex I Template C 34.04 can be found [here](#)  .


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6.31 Annex I Template C 34.05 can be found [here](#)  .


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6.32 Annex I Template C 34.06 can be found [here](#)  .


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6.33 Annex I Template C 34.07 can be found [here](#)  .


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6.34 Annex I Template C 34.08 can be found [here](#)  .


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6.35 Annex I Template C 34.09 can be found [here](#)  .


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6.36 Annex I Template C 34.10 can be found [here](#)  .


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6.37 Annex I Template C 34.11 can be found [here](#)  .


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6.38 Annex I Template C 16.00 can be found [here](#)  .


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Annex IV Part 3

6.223 Annex IV Template F 30.01 can be found [here](#)  .


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6.224 Annex IV Template F 30.02 can be found [here](#)  .

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6.225 Annex IV Template F 31.01 can be found [here](#)  .

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6.226 Annex IV Template F 31.02 can be found [here](#)  .

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Annex IV Part 4

6.227 Annex IV Template F 40.01 can be found [here](#)  .


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6.228 Annex IV Template F 40.02 can be found [here](#)  .

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6.230 Annex IV Template F 41.02 can be found [here](#)  .

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6.236 Annex IV Template F 44.04 can be found [here](#)  .

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6.237 Annex IV Template F 45.01 can be found [here](#)  .

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6.238 Annex IV Template F 45.02 can be found [here](#)  .

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6.240 Annex IV Template F 46.00 can be found [here](#)  .

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Annex V


6.242 Annex V can be found [here](#)  .

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Annex VI

6.243 Annex VI Template C 15.00 can be found [here](#)  .

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Annex VII


6.244 Annex VII can be found [here](#)  .

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Annex VIII

6.245 Annex VIII Template C 26.00 can be found [here](#)  .


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6.246 Annex VIII Template C 27.00 can be found [here](#)  .

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6.247 Annex VIII Template C 28.00 can be found [here](#)  .

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6.248 Annex VIII Template C 29.00 can be found [here](#)  .

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Annex IX

6.249 Annex IX can be found [here](#).

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Annex X

6.250 Annex X Template LV 40.00 can be found [here](#) .

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6.251 Annex X Template LV 41.00 can be found [here](#) .


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6.252 Annex X Template LV 43.00 can be found [here](#) .

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6.253 Annex X Template LV 44.00 can be found [here](#) .

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6.254 Annex X Template LV 47.00 can be found [here](#) .

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6.254A Annex X Template LV 49.00 can be found [here](#)  .

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6.254B Annex X Template LV 50.00 can be found [here](#)  .

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6.254C Annex X Template LV 51.00 can be found [here](#)  .

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6.254D Annex X Template LV 52.00 can be found [here](#)  .

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Annex XI

6.255 Annex XI can be found [here](#)  .

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6.256 [Note: Provision left blank]

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Annex XII

6.258 Annex XII Template C 80.00 can be found [here](#)  .

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6.259 Annex XII Template C 81.00 can be found [here](#)  .


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6.262 Annex XII Template C 84.00 can be found [here](#)  .

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Annex XIII


6.263 Annex XIII can be found [here](#)  .

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Annex XIV

6.264 Annex XIV can be found [here](#)  .

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Annex XV


6.265 Annex XV can be found [here](#)  .

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Annex XVI Part A

6.266 Annex XVI Template F 32.01 can be found [here](#)  .


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6.267 Annex XVI Template F 32.02 can be found [here](#)  .

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6.268 Annex XVI Template F 32.03 can be found [here](#)  .

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6.269 Annex XVI Template F 32.04 can be found [here](#)  .

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Annex XVI Part B


6.270 Annex XVI Template F 33.00 can be found [here](#)  .

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Annex XVI Part C


6.271 Annex XVI Template F 34.00 can be found [here](#)  .

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Annex XVI Part D


6.272 Annex XVI Template F 35.00 can be found [here](#)  .

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Annex XVI Part E

6.273 Annex XVI Template F 36.01 can be found [here](#)  .

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6.274 Annex XVI Template F 36.02 can be found [here](#)  .

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Annex XVII


6.275 Annex XVII can be found [here](#)  .

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Annex XVIII

6.276 Annex XVIII Template C 67.00 can be found [here](#)  .


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6.277 Annex XVIII Template C 68.00 can be found [here](#)  .

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6.278 Annex XVIII Template C 69.00 can be found [here](#)  .

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6.279 Annex XVIII Template C 70.00 can be found [here](#)  .

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Annex XIX

6.280 Annex XIX can be found [here](#)  .

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Annex XX


6.281 Annex XX Template C 71.00 can be found [here](#)  .

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Annex XXI


6.282 Annex XXI can be found [here](#)  .

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Annex XXIV

6.283 Annex XXIV Template C 72.00 can be found [here](#)  .


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6.284 Annex XXIV Template C 73.00 can be found [here](#)  .


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6.285 Annex XXIV Template C 74.00 can be found [here](#)  .


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6.286 Annex XXIV Template C 75.01 can be found [here](#)  .

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6.287 Annex XXIV Template C 76.00 can be found [here](#)  .

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6.288 Annex XXIV Template C 77.00 can be found [here](#)  .

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Annex XXV

6.289 Annex XXV can be found [here](#)  .

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Annex XXVI

6.290 Annex XXVI Template G 01.00 can be found [here](#)  .

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Annex XXVII

6.291 Annex XXVII can be found [here](#).

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