

Chapter 9

Reporting



9.3 Reporting on a consolidated basis

- 9.3.1

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 - (1) A UK parent entity that is required by ■ MIFIDPRU 2.5.7R to comply with this chapter on a consolidated basis must:
 - (a) submit data items in accordance with ■ MIFIDPRU 9.2.1R on the basis of its consolidated situation if it is treated as a non-SNI MIFIDPRU investment firm under ■ MIFIDPRU 2.5.21R; or
 - (b) submit data items in accordance with ■ MIFIDPRU 9.2.3R on the basis of its consolidated situation if it is treated as an SNI MIFIDPRU investment firm under ■ MIFIDPRU 2.5.21R.
 - (2) For the purposes of (1), ■ MIFIDPRU 9.2 applies with the following modifications:
 - (a) a reference to a “firm” is a reference to the hypothetical single MIFIDPRU investment firm created under the consolidated situation; and
 - (b) the submission deadline for consolidated data items under column (E) of the tables in ■ MIFIDPRU 9.2.2R and ■ MIFIDPRU 9.2.4R is 30 business days after the reporting reference date.
- 9.3.2

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■ MIFIDPRU 2.5 sets out guidance on how to apply the requirements in MIFIDPRU on the basis of the consolidated situation of a UK parent entity. The guidance may assist a UK parent entity in completing the data items required under this section.