

Chapter 9

Reporting

9.3 Reporting on a consolidated basis

9.3.1

R

- (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

G

■ 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.