

Disclosure

Chapter 8

Disclosure



8.4 Own funds

8.4.1

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(1) Subject to (2), a *firm* must disclose the following information regarding its *own funds*:

- (a) a reconciliation of common equity tier 1 items, additional tier 1 items, tier 2 items, and the applicable filters and deductions applied in order to calculate the *own funds* of the *firm*;
- (b) a reconciliation of (a) with the capital in the balance sheet in the audited *financial statements* of the *firm*; and
- (c) a description of the main features of the *common equity tier 1 instruments*, *additional tier 1 instruments* and *tier 2 instruments* issued by the *firm*.

(2) A *firm* that is not required to publish annual *financial statements* is only required to disclose the information specified at (1)(a) and (c).

8.4.2

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A *firm* must use the template available at ■ MIFIDPRU 8 Annex 1R in order to disclose the information requested at ■ MIFIDPRU 8.4.1R.