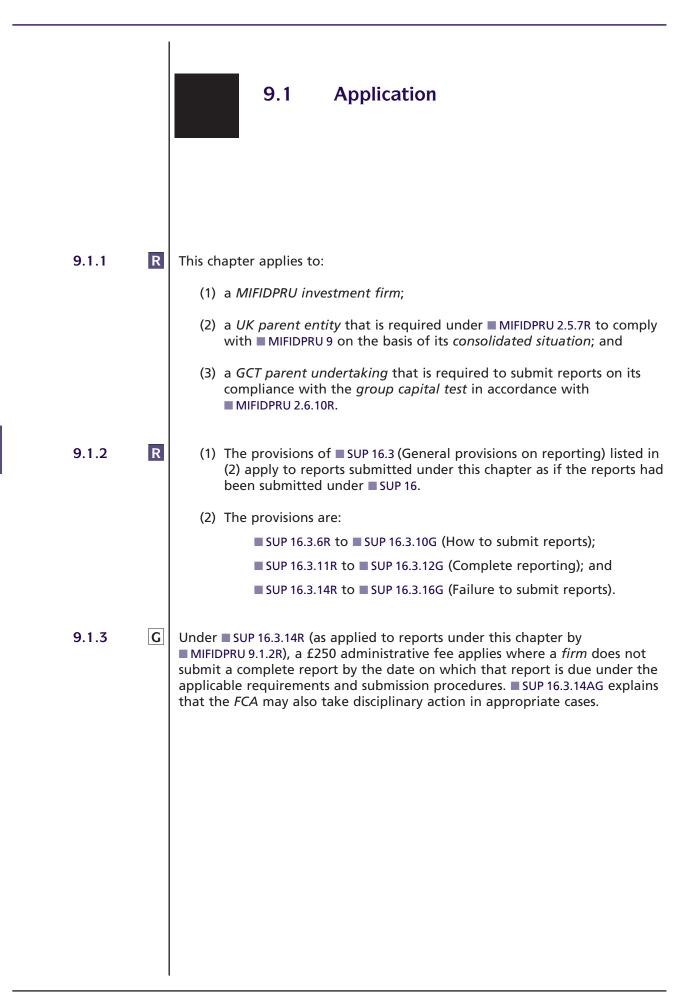
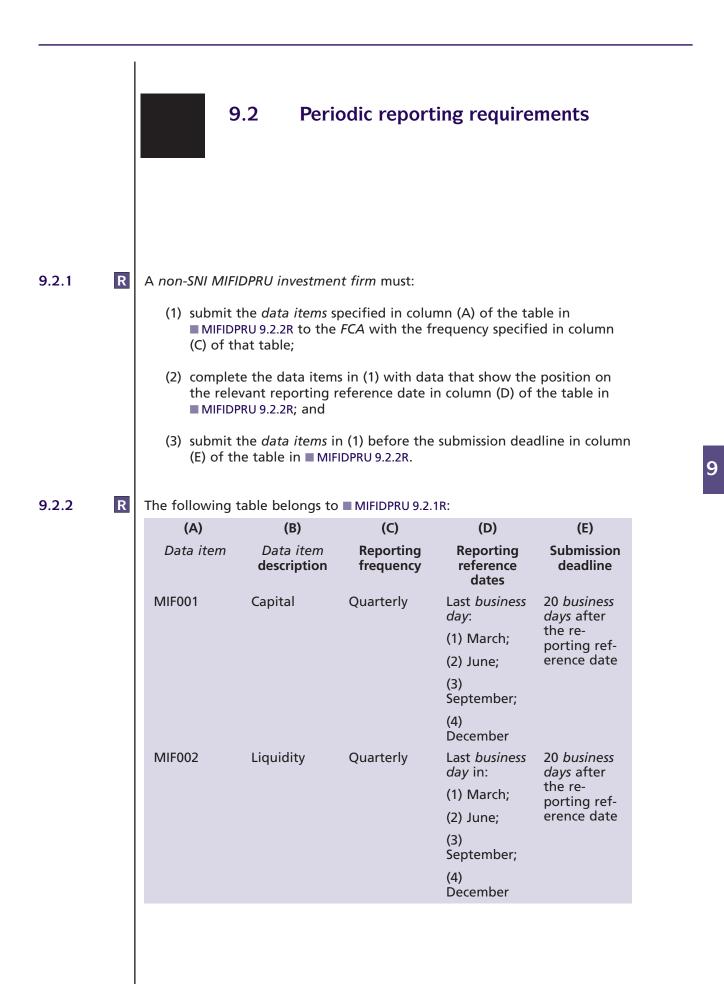
Prudential sourcebook for MiFID Investment Firms

Chapter 9

Reporting

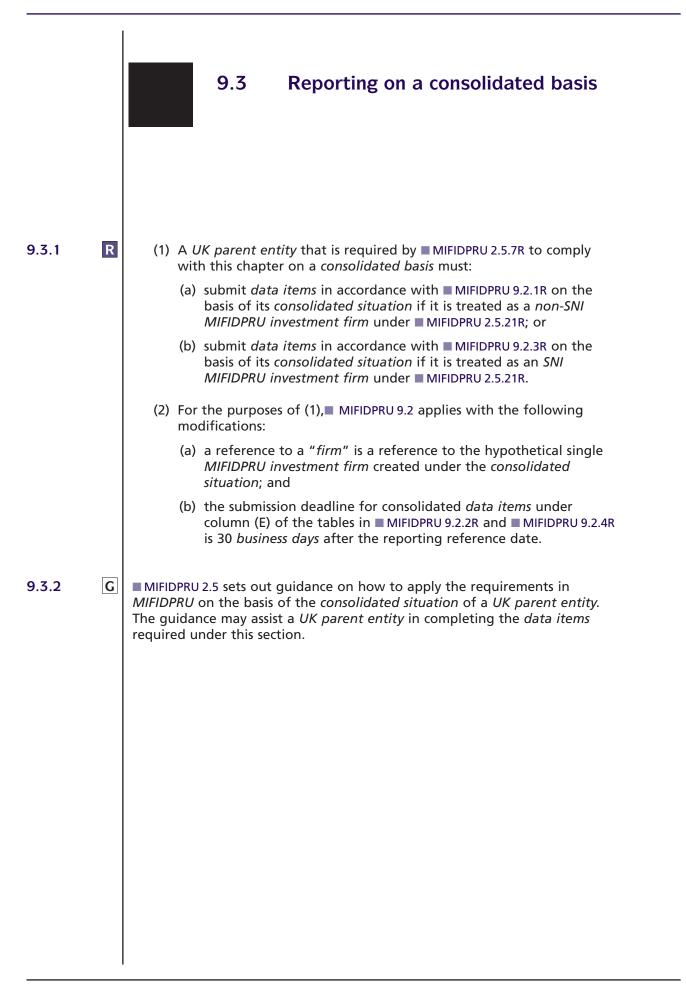




MIF003	Metrics monitoring	Quarterly	Last <i>business</i> <i>day</i> : (1) March; (2) June; (3) September; (4) December	20 business days after the re- porting ref- erence date	
MIF004	Non-K-CON concentra- tion risk reporting	Quarterly	Last <i>business</i> <i>day</i> : (1) March; (2) June; (3) September; (4)	20 business days after the re- porting ref- erence date	
MIF005	K-CON con- centration risk reporting	Quarterly	December (1) The firm's accounting reference date; (2) The firm's accounting reference date plus 3 months; (3) The firm's accounting reference date plus 6 months; (4) The firm's accounting reference date plus 9 months;	20 business days after the re- porting ref- erence date	
MIF007 (note 1)	ICARA assess- ment ques- tionnaire	Annually (note 2)	The refer- ence date ac- cording to which the <i>firm</i> reviews the ad- equacy of its <i>ICARA pro-</i> <i>cess</i> under MIFIDPRU 7.8.2R	The date no- tified to the FCA by the firm under MIFIDPRU 7.8.4R (or such other date as dir- ected by the FCA)	
Note 1	Where a <i>firm</i> is included in a <i>group ICARA process</i> in ac- cordance with MIFIDPRU 7.9.5R, the <i>firm</i> must still submit <i>data item</i> MIF007 on an individual basis, containing in- formation about the <i>firm</i> that has been derived from that <i>group ICARA process. Data item</i> MIF007 does not apply on a <i>consolidated basis</i> .				
Note 2	Under MIFIDPRU 7.8.2R, in certain circumstances, a <i>firm</i> may carry out a review of its <i>ICARA process</i> more frequently than the minimum required annual frequency. If so, the				

		 firm must submit data item MIF007 separately after each review. An SNI MIFIDPRU investment firm must: (1) submit the data items specified in column (A) of the table in MIFIDPRU 9.2.4R to the FCA with the frequency specified in column (C) of that table; (2) complete the data items in (1) with data that show the position on the relevant reporting reference date specified in column (D) of the table in MIFIDPRU 9.2.4R; and (3) submit the data items in (1) before the submission deadline in column (E) of the table in MIFIDPRU 9.2.4R. 						
9.2.3	R							
9.2.4	R	The following table belongs to MIFIDPRU 9.2.3R:						
		(A)	(B)	(C)	(D)	(E)		
		Data item	Data item description	Reporting frequency	Reporting reference dates	Submission deadline		
		MIF001	Capital	Quarterly	Last <i>business</i> <i>day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business</i> <i>days</i> after the re- porting ref- erence date		
		MIF002 (Note 1)	Liquidity	Quarterly	Last <i>business</i> <i>day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business</i> <i>days</i> after the re- porting ref- erence date		
		MIF003	Metrics monitoring	Quarterly	Last <i>business</i> <i>day</i> : (1) March; (2) June; (3) September;	20 <i>business</i> <i>days</i> after the re- porting ref- erence date		
					(4) December			

	(note 2)	ment ques- tionnaire	(note 3)	ence date ac- cording to which the <i>firm</i> reviews the ad- equacy of its <i>ICARA pro-</i> <i>cess</i> under MIFIDPRU 7.8.2R	tified to the FCA by the firm under MIFIDPRU 7.8.4R (or such other date as dir- ected by the FCA)	
	Note 1	vestment firm	Ily, the FCA has from the liquic not required to	lity requirement		
	Note 2	Where a firm cordance with data item MII formation ab group ICARA a consolidate	still submit aining in-			
	Note 3	carry out a re than the min	RU 7.8.2R, in certa view of its <i>ICAR</i> imum required a omit <i>data item</i> N	A process more annual frequency	frequently y. If so, the	
9.2.5 R	9.2.5 R Where a <i>firm</i> is required to submit any of the <i>data items</i> MIF under MIFIDPRU 9.2.1R or MIFIDPRU 9.2.3R, it must submit the					
	(1) in the fo	ormat specified	in MIFIDPRU 97	Annex 1R; and		
	(2) in accord	dance with the	instructions in	MIFIDPRU 9 Anne	ex 2G.	
9.2.6 R	Where an <i>investment firm group</i> contains multiple <i>MIFIDPRU investment firms</i> , the <i>firms</i> may designate a single <i>MIFIDPRU investment firm</i> or the <i>UK parent entity</i> to submit all necessary <i>data items</i> under this section on their behalf.					
9.2.7 G	Where a <i>MIFIDPRU investment firm</i> ("A") designates another <i>MIFIDPRU investment firm</i> or a <i>UK parent entity</i> ("B") to submit <i>data items</i> under MIFIDPRU 9.2.6R, A remains responsible for the timely submission and accuracy of any <i>data items</i> submitted by B on A's behalf.					



	1						
		9	.4 Grou	up capital t	est reporti	ng	
9.4.1	R	A GCT parent u	ndortaking that	t is required to	report on the g	oup copital	
5.4.1	ĸ	test under			report on the gr	ουρ ταρπαί	
 (1) submit the <i>data item</i> specified in column (A) of the table in ■ MIFIDPRU 9.4.2R to the FCA with the frequency specified in colu (C) of that table; 							
(2) complete the <i>data item</i> in (1) with data that show the position or relevant reporting reference date specified in column (D) of the in ■ MIFIDPRU 9.4.2R; and							
	(3) submit the <i>data item</i> in (1) before the submission deadline in col(E) of the table in ■ MIFIDPRU 9.4.2R.						
9.4.2	9.4.2 R The following table belongs to MIFIDPRU 9.4.1R:						
		(A) Data item	(B) Data item description	(C) Reporting frequency	(D) Reporting reference dates	(E) Submis- sion deadline	
		MIF006	Group capital test reporting	Quarterly	Last <i>business</i> <i>day</i> : (1) March; (2) June; (3) September; (4) December	20 business days after the re- porting ref- erence date	
9.4.3	R		applies where:		onsible UK nare	nt: and	
	 (a) a GCT parent undertaking is a responsible UK parent; and (b) ■ MIFIDPRU 2.6.10R(2)(b)(i) applies in relation to a subsidiary of that responsible UK parent. 						
	(2) Where this <i>rule</i> applies, the <i>responsible UK parent</i> must submit an additional <i>data item</i> under ■ MIFIDPRU 9.4.1R that shows the position of the <i>subsidiary</i> in (1)(b).						
9.4.4	R	Where a GCT pa under MIFIDPR		•	o submit <i>data it</i> mit that <i>data ite</i>		

- (1) in the format specified in MIFIDPRU 9 Annex 1R; and
- (2) in accordance with the instructions in **MIFIDPRU 9** Annex 2G.

9.4.5

G

Under MIFIDPRU 2.6.11R, a GCT parent undertaking may designate:

- (1) a parent undertaking in the UK that is part of the investment firm group; or
- (2) a *MIFIDPRU investment firm* that is part of the *investment firm group* and that is not a *parent undertaking*;

to submit *data items* to the *FCA* on behalf of all *GCT parent undertakings* within the same *investment firm group*. However, each *GCT parent undertaking* remains responsible for ensuring the timely submission and accuracy of any *data items* submitted on its behalf.

Data items for MIFIDPRU 9

This annex consists of forms which can be found through the following link: https://www.handbook.fca.org.uk/form/MIFIDPRU_9_Annex_1R_20230929.docx

9

Guidance notes on data items in MIFIDPRU 9 Annex 1R

This annex consists of guidance which can be found through the following link: MIFIDPRU_9_Annex_ 2G_20230929.pdf