

Chapter 9

Reporting

9.2 Periodic reporting requirements

9.2.1

R

A non-SNI MIFIDPRU investment firm must:

- (1) submit the *data items* specified in column (A) of the table in ■ MIFIDPRU 9.2.2R 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 in column (D) of the table in ■ MIFIDPRU 9.2.2R; and
- (3) submit the *data items* in (1) before the submission deadline in column (E) of the table in ■ MIFIDPRU 9.2.2R.

9.2.2

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The following table belongs to ■ MIFIDPRU 9.2.1R:

(A) <i>Data item</i>	(B) <i>Data item description</i>	(C) Reporting frequency	(D) Reporting reference dates	(E) Submission deadline
MIF001	Capital	Quarterly	Last <i>business day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business days</i> after the reporting reference date
MIF002	Liquidity	Quarterly	Last <i>business day</i> in: (1) March; (2) June; (3) September; (4) December	20 <i>business days</i> after the reporting reference date

MIF003	Metrics monitoring	Quarterly	Last <i>business day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business days</i> after the reporting reference date
MIF004	Non-K-CON concentration risk reporting	Quarterly	Last <i>business day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business days</i> after the reporting reference date
MIF005	K-CON concentration risk reporting	Quarterly	(1) The <i>firm's accounting reference date</i> ; (2) The <i>firm's accounting reference date plus 3 months</i> ; (3) The <i>firm's accounting reference date plus 6 months</i> ; (4) The <i>firm's accounting reference date plus 9 months</i> ;	20 <i>business days</i> after the reporting reference date
MIF007 (note 1)	ICARA assessment questionnaire	Annually (note 2)	The reference date according to which the <i>firm</i> reviews the adequacy of its <i>ICARA process</i> under MIFIDPRU 7.8.2R	The date notified to the FCA by the <i>firm</i> under MIFIDPRU 7.8.4R (or such other date as directed by the FCA)
Note 1	Where a <i>firm</i> is included in a <i>group ICARA process</i> in accordance with MIFIDPRU 7.9.5R, the <i>firm</i> must still submit <i>data item</i> MIF007 on an individual basis, containing information about the <i>firm</i> that has been derived from that <i>group ICARA process</i> . <i>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.

9.2.3

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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.

9.2.4

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The following table belongs to ■ MIFIDPRU 9.2.3R:

(A) <i>Data item</i>	(B) <i>Data item description</i>	(C) Reporting frequency	(D) Reporting reference dates	(E) Submission deadline
MIF001	Capital	Quarterly	Last <i>business day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business days</i> after the re- porting ref- erence date
MIF002 (Note 1)	Liquidity	Quarterly	Last <i>business day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business days</i> after the re- porting ref- erence date
MIF003	Metrics monitoring	Quarterly	Last <i>business day</i> : (1) March; (2) June; (3) September; (4) December	20 <i>business days</i> after the re- porting ref- erence date

MIF007 (note 2)	ICARA assessment questionnaire	Annually (note 3)	The reference date according to which the <i>firm</i> reviews the adequacy of its <i>ICARA process</i> under MIFIDPRU 7.8.2R	The date notified to the <i>FCA</i> by the <i>firm</i> under MIFIDPRU 7.8.4R (or such other date as directed by the <i>FCA</i>)
Note 1	If, exceptionally, the <i>FCA</i> has exempted an <i>SNI MIFIDPRU investment firm</i> from the liquidity requirements in MIFIDPRU 6, the <i>firm</i> is not required to submit MIF002.			
Note 2	Where a <i>firm</i> is included in a <i>group ICARA process</i> in accordance with MIFIDPRU 7.9.5R, the <i>firm</i> must still submit <i>data item</i> MIF007 on an individual basis, containing information about the <i>firm</i> that has been derived from that <i>group ICARA process</i> . <i>Data item</i> MIF007 does not apply on a <i>consolidated basis</i> .			
Note 3	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 <i>firm</i> must submit <i>data item</i> MIF007 separately after each review.			

9.2.5 **R** Where a *firm* is required to submit any of the *data items* MIF001 to MIF005 under **■** MIFIDPRU 9.2.1R or **■** MIFIDPRU 9.2.3R, it must submit the *data items*:

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

9.2.6 **R** Where an *investment firm group* contains multiple *MIFIDPRU investment firms*, the *firms* may designate a single *MIFIDPRU investment firm* or the *UK parent entity* to submit all necessary *data items* under this section on their behalf.

9.2.7 **G** Where a *MIFIDPRU investment firm* ("A") designates another *MIFIDPRU investment firm* or a *UK parent entity* ("B") to submit *data items* under **■** MIFIDPRU 9.2.6R, A remains responsible for the timely submission and accuracy of any *data items* submitted by B on A's behalf.