

Chapter 9

Reporting

		<div>9.3</div> <div>Reporting on a consolidated basis</div>
9.3.1	<div>R</div>	<div><div>(1) A UK parent entity that is required by ■ MIFIDPRU 2.5.7R to comply with this chapter on a consolidated basis must:</div><div><div>(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</div><div>(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.</div></div><div>(2) For the purposes of (1),■ MIFIDPRU 9.2 applies with the following modifications:</div><div><div>(a) a reference to a "firm" is a reference to the hypothetical single MIFIDPRU investment firm created under the consolidated situation; and</div><div>(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.</div></div></div>
9.3.2	<div>G</div>	<div>■ 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.</div>