

# Chapter

## Article 2 Reporting reference dates

(1) Institutions shall submit information to competent authorities as it stands on the following reporting reference dates:

- (a) Monthly reporting: on the last day of each month;
- (b) Quarterly reporting: 31 March, 30 June, 30 September and 31 December;
- (c) Semi-annual reporting: 30 June and 31 December;
- (d) Annual reporting: 31 December.

(2) Information submitted pursuant to the templates set out in Annex III and Annex IV according to the instructions in Annex V referring to a certain period shall be reported cumulatively from the first day of the accounting year to the reference date.

(3) Where institutions are permitted by the law of the United Kingdom (or any part of it) to report their financial information based on their accounting year-end which deviates from the calendar year, reporting reference dates may be adjusted accordingly, so that reporting of financial information is done every three, six or twelve months from their accounting year-end, respectively.