

Chapter

Article 9 Format and frequency of reporting
on financial information for institutions
subject to section 403(1) of the Companies
Act 2006 and other credit institutions
not subject to that section applying UK-
adopted international accounting standards
on a consolidated basis

(1) In order to report financial information on a consolidated basis according to Article 99 (2) of Regulation (EU) No 575/2013, institutions established in the United Kingdom shall submit the information specified in Annex III on a consolidated basis, according to the instructions in Annex V and the information specified in Annex VIII on a consolidated basis, according to the instructions in Annex IX.

(2) The information referred to in paragraph 1 shall be submitted according to the following specifications:

(a) the information specified in Part 1 of Annex III with a quarterly frequency;

(b) the information specified in Part 3 of Annex III with a semi-annual frequency;

(c) the information specified in Part 4 of Annex III with an annual frequency;

(d) the information specified in template 20 in Part 2 of Annex III with a quarterly frequency where the institution exceeds the threshold defined in the second sentence of point (4) of Article 5(a). The entry and exit criteria referred to in Article 4 shall apply;

(e) the information specified in template 21 in Part 2 of Annex III where tangible assets subject to operating leases are equal or higher than 10 % of total tangible assets as reported in template 1.1 in Part 1 of Annex III with a quarterly frequency. The entry and exit criteria referred to in Article 4 shall apply;

(f) the information specified in template 22 in Part 2 of Annex III where net fee and commission income is equal or higher than 10 % of the sum of net fee and commission income and net interest income as reported in template 2 in Part 1 of Annex III with a quarterly frequency. The entry and exit criteria referred to in Article 4 shall apply;

(g) the information specified in Annex VIII for exposures whose exposure value is larger than or equal to EUR 300 million but less than 10 % of the institution's eligible capital with a quarterly frequency.