

This document contains the proposed changes to the Pillar 2 Reporting schedule.
Changes are shown in red, with strikethrough (deletions) and underline (additions).

Draft for consultation

Bank of England PRA

Pillar 2 Reporting schedule

Updated April 2018 following Policy Statement 8/18 'Pillar 2: Update to Reporting Requirements' available at:-

~~www.bankofengland.co.uk/prudential-regulation/publication/2017/pillar-2-update-to-reporting-requirements~~

Updated October 2017 following Policy Statement 22/17 'Refining the PRA's Pillar 2A capital framework' available at: www.bankofengland.co.uk/pra/Pages/publications/ps/2017/ps2217.aspx

Updated July 2016 following Policy Statement 20/16 'The implementation of ring-fencing: prudential requirements, intragroup arrangements and use of financial market infrastructures' available at:

~~www.bankofengland.co.uk/pra/Pages/publications/ps/2016/ps2016.aspx~~

Pillar 2 Reporting schedule which applies to firms which are not SDDTs or SDDT consolidation entities

Data items	Scope of population(*)	Group/individual entities	Reporting period/submission deadlines	Reporting frequency
Summary of P2 data items FSA071 - Firm information and P2 summary	All firms	On an individual, sub-consolidated or consolidated basis in accordance with Pillar 2 Reporting 1.1-1.4 and Ring-fenced Bodies Part 18.1(14); individual entities within a group on a case-by-case basis	In conjunction with ICAAP submission dates	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
Operational Risk data items FSA072 - Pillar 2 OpR Historical losses FSA073 - Pillar 2 OpR Historical Loss Details FSA074 - Pillar 2 OpR Forecast Losses FSA075 - Pillar 2 OpR Scenario Data	Significant firms and firms with an AMA permission	On an individual, sub-consolidated or consolidated basis in accordance with Pillar 2 Reporting 1.1-1.4 and Ring-fenced Bodies Part 18.1(14); individual entities within a group on a case-by-case basis	In conjunction with ICAAP submission dates	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
Credit Risk Standardised Approach data items FSA076 - Pillar 2 Credit Risk Standardised Approach Wholesale FSA077 - Pillar 2 Credit Risk Standardised Approach Retail	Firms using the Standardised approach on all or part of their books	On an individual, sub-consolidated or consolidated basis in accordance with Pillar 2 Reporting 2.7-2.8; individual entities within a group on a case-by-case basis	In conjunction with ICAAP submission dates	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
Concentration Risk data items FSA078 - Pillar 2 Concentration Risk Minimum Data Requirements FSA079 - Pillar 2 Concentration Risk Additional Data Requirements	All firms	On an individual, sub-consolidated or consolidated basis in accordance with Pillar 2 Reporting 1.1-1.4 and Ring-fenced Bodies Part 18.1(14); individual entities within a group on a case-by-case basis	In conjunction with ICAAP submission dates	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
Market Risk data item FSA080 - Pillar 2 Market Risk	Firms with significant illiquid risk in their trading or available for sale books	On an individual, sub-consolidated or consolidated basis in accordance with Pillar 2 Reporting 1.1-1.4 and Ring-fenced Bodies Part 18.1(14); individual entities within a group on a case-by-case basis	On a case-by-case basis	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
Pension Risk data item FSA081 - Pillar 2 Pension Risk	All firms with defined benefit pension schemes	On an individual, sub-consolidated or consolidated basis in accordance with Pillar 2 Reporting 1.1-1.4 and Ring-fenced Bodies Part 18.1(14); individual entities within a group on a case-by-case basis	In conjunction with ICAAP submission dates	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
Credit Risk Internal Ratings Based Approach data item FSA082 - Pillar 2 Credit Risk IRB retail	Firms with an IRB permission for retail exposures	On an individual, sub-consolidated or consolidated basis in accordance with Pillar 2 Reporting 1.1-1.4 and Ring-fenced Bodies Part 18.1(14)	On a case-by-case basis - data as of 31/12	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
Stress Testing data item PRA111 – Stress Testing Templates	Firms with assets equal to or greater than £5 billion at the relevant level of consolidation used as the basis of their ICAAP	On an individual, sub-consolidated or consolidated basis in accordance with Pillar 2 Reporting 1.1-1.4 and Ring-fenced Bodies Part 18.1(14);	In conjunction with ICAAP submission dates	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis

(*) The PRA may ask other firms to submit the data on a case-by-case basis

Updated April 2018 September 2024

Bank of England PRA

Pillar 2 Reporting schedule which applies to SDDTs and SDDT consolidation entities

<u>Data items</u>	<u>Scope of population(*)</u>	<u>Group/individual entities</u>	<u>Reporting period/submission deadlines</u>	<u>Reporting frequency</u>
<u>Summary of P2 data items</u> <u>FSA071S - Firm information and P2A summary for SDDTs and SDDT consolidation entities</u>	<u>SDDTs / SDDT consolidation entities</u>	<u>On an individual or consolidated basis in accordance with 1.1-1.5A of the Reporting Pillar 2 Part of the PRA Rulebook; individual entities within a group on a case-by-case basis</u>	<u>In conjunction with ICAAP submission dates</u>	<u>In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis</u>
<u>Pension Risk data item</u> <u>FSA081 - Pillar 2 Pension Risk</u>	<u>SDDTs / SDDT consolidation entities with defined benefit pension schemes</u>	<u>On an individual or consolidated basis in accordance with 1.1-1.5A of the Reporting Pillar 2 Part of the PRA Rulebook; individual entities within a group on a case-by-case basis</u>	<u>In conjunction with ICAAP submission dates</u>	<u>In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis</u>
<u>Stress Testing data item</u> <u>PRA111 – Stress Testing Templates</u>	<u>SDDTs / SDDT consolidation entities with assets equal to or greater than £5 billion at the relevant level of consolidation used as the basis of their ICAAP</u>	<u>On an individual or consolidated basis in accordance with 1.1-1.5A of the Reporting Pillar 2 Part of the PRA Rulebook</u>	<u>In conjunction with ICAAP submission dates</u>	<u>In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis</u>

(*) The PRA may ask other firms to submit the data on a case-by-case basis