

Pillar 2 Reporting schedule (effective from 1 January 2027)

Pillar 2 Reporting schedule which applies to firms which are not Small Domestic Deposit Takers (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 Reporting Pillar 2 Part 1.1-1.5A 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	On an individual, sub-consolidated or consolidated basis in accordance with Reporting Pillar 2 Part 1.1-1.5A 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 item FSA076 - Pillar 2 Credit Risk Standardised Approach	Firms using the Standardised approach on the relevant exposures	On an individual, sub-consolidated or consolidated basis in accordance with Reporting Pillar 2 Part 2.7-2.7A; 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 Reporting Pillar 2 Part 1.1-1.5A 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 Reporting Pillar 2 Part 1.1-1.5A 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 Reporting Pillar 2 Part 1.1-1.5A 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
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 Reporting Pillar 2 Part 1.1-1.5A 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

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

Data items	Scope of population(*)	Group/individual entities	Reporting period/submission deadlines	Reporting frequency
Summary of P2 data items PRA119 - Firm information and P2A summary for SDDTs and SDDT consolidation entities	SDDTs / SDDT consolidation entities	On an individual or consolidated basis in accordance with Reporting Pillar 2 Part 1.1-1.5A; 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
Pension Risk data item FSA081 - Pillar 2 Pension Risk	SDDTs / SDDT consolidation entities with defined benefit pension schemes	On an individual or consolidated basis in accordance with Reporting Pillar 2 Part 1.1-1.5A; 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
Stress Testing data item PRA111 - Stress Testing Templates	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	On an individual or consolidated basis in accordance with Reporting Pillar 2 Part 1.1-1.5A	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

Pillar 2 Reporting schedule updates:

- Updated May 2026 following Policy Statement 15/26 – Pillar 2A review – Phase 1, available at: <https://www.bankofengland.co.uk/prudential-regulation/publication/2026/may/pillar-2a-review-phase-1-policy-statement>
- Updated January 2026 following Policy Statement 4/26 – The Strong and Simple Framework: The simplified capital regime for Small Domestic Deposit Takers (SDDTs) – final, available at: www.bankofengland.co.uk/prudential-regulation/publication/2026/january/the-strong-and-simple-framework-final-policy-statement
- 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/prudential-regulation/publication/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/prudential-regulation/publication/2016/ps2016.aspx