

# Bank of England PRA

## Pillar 2 Reporting schedule (effective from 1 January 2027)

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

**Note:** The PRA recently consulted on further changes to this reporting schedule and the related templates and reporting instructions as part of Consultation Paper CP12/25, available at: [www.bankofengland.co.uk/prudential-regulation/publication/2025/may/pillar-2a-review-phase-1-consultation-paper](http://www.bankofengland.co.uk/prudential-regulation/publication/2025/may/pillar-2a-review-phase-1-consultation-paper).

Data items	Scope of population <sup>(*)</sup>	Group/individual entities	Reporting period/submission deadlines	Reporting frequency
<b>Summary of P2 data items</b>  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
<b>Operational Risk data items</b>  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
<b>Credit Risk Standardised Approach data items</b>  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
<b>Concentration Risk data items</b>  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
<b>Market Risk data item</b>  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
<b>Pension Risk data item</b>  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
<b>Credit Risk Internal Ratings Based Approach data item</b>  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
<b>Stress Testing data item</b>  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

<sup>(\*)</sup> The PRA may ask other firms to submit the data on a case-by-case basis

# Bank of England PRA

## 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
<b>Summary of P2 data items</b>  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 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	In conjunction with ICAAP submission dates	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
<b>Pension Risk data item</b>  FSA081 - Pillar 2 Pension Risk <sup>1</sup>	SDDTs / SDDT consolidation entities with defined benefit pension schemes	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	In conjunction with ICAAP submission dates	In line with ICAAP submission frequency. If frequency is not annual, on a regular and proportionate basis
<b>Stress Testing data item</b>  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 1.1-1.5A of the Reporting Pillar 2 Part of the PRA Rulebook	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 January 2026 following Policy Statement 4/26 available at: [www.bankofengland.co.uk/prudential-regulation/publication/2026/january/the-strong-and-simple-framework-final-policy-statement](http://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](http://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/pr/Pages/publications/ps/2017/ps2217.aspx](http://www.bankofengland.co.uk/pr/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/pr/Pages/publications/ps/2016/ps2016.aspx](http://www.bankofengland.co.uk/pr/Pages/publications/ps/2016/ps2016.aspx)

### Notes:

<sup>1</sup> The PRA recently consulted on further changes to this template and related reporting instructions as part of Consultation Paper CP12/25, available at: [www.bankofengland.co.uk/prudential-regulation/publication/2025/may/pillar-2a-review-phase-1-consultation-paper](http://www.bankofengland.co.uk/prudential-regulation/publication/2025/may/pillar-2a-review-phase-1-consultation-paper).