

Annex III - REPORTING FOR SMALL AND NON-INTERCONNECTED INVESTMENT FIRMS

INVESTMENT FIRMS TEMPLATES			
Template number	Template code	Name of the template /group of templates	Short name
		OWN FUNDS: level, composition, requirements and calculation	
1	IF 01.01	Own funds	IF1.1
2,3	IF 02.03	Own funds requirements	IF2.3
2,4	IF 02.04	Capital ratios	IF2.4
3,1	IF 03.01	Fixed overheads requirements calculation	IF3.1
		SMALL AND NON-INTERCONNECTED INVESTMENT FIRMS	
5	IF 05.00	Level of activity - Thresholds review	IF5.0
		LIQUIDITY REQUIREMENTS	
9,1	IF 09.01	Liquidity requirements	IF9.1

IF 01.01 - OWN FUNDS COMPOSITION (IF1.1)

Rows	Item	Amount
		0010
0010	OWN FUNDS	
0020	TIER 1 CAPITAL	
0030	COMMON EQUITY TIER 1 CAPITAL	
0040	Fully paid up capital instruments	
0050	Share premium	
0060	Retained earnings	
0070	Previous years retained earnings	
0080	Profit eligible	
0090	Accumulated other comprehensive income	
0100	Other reserves	
0110	Minority interest given recognition in CET1 capital	
0120	Adjustments to CET1 due to prudential filters	
0130	Other funds	
0140	(-)TOTAL DEDUCTIONS FROM COMMON EQUITY TIER 1	
0190	(-) Losses for the current financial year	
0200	(-) Goodwill	
0210	(-) Other intangible assets	
0220	(-) Deferred tax assets that rely on future profitability and do not arise from temporary differences net of associated tax liabilities	
0230	(-) Qualifying holding outside the financial sector which exceeds 15% of own funds	
0240	(-) Total qualifying holdings in undertaking other than financial sector entities which exceeds 60% of its own funds	
0285	(-) Other deductions	
0290	CET1: Other capital elements, deductions and adjustments	
0300	ADDITIONAL TIER 1 CAPITAL	
0310	Fully paid up, directly issued capital instruments	
0320	Share premium	
0330	(-) TOTAL DEDUCTIONS FROM ADDITIONAL TIER 1	
0410	Additional Tier 1: Other capital elements, deductions and adjustments	
0420	TIER 2 CAPITAL	
0430	Fully paid up, directly issued capital instruments	
0440	Share premium	
0450	(-) TOTAL DEDUCTIONS FROM TIER 2	
0520	Tier 2: Other capital elements, deductions and adjustments	

IF 02.03 - OWN FUNDS REQUIREMENTS (IF2.3)

Rows	Item	Amount
		0010
0010	Own Fund requirement	
0020	Permanent minimum capital requirement	
0030	Fixed overhead requirement	
	Transitional own funds requirements	
0050	Transitional requirement <i>based on CRR own funds requirements</i>	
0060	Transitional requirement <i>based on fixed overhead requirements</i>	
0070	Transitional requirement <i>for investment firms previously subject only to an initial capital requirement</i>	
0080	Transitional requirement <i>based on initial capital requirement at authorisation</i>	
0090	Transitional requirement for investment firms that are not authorised to provide certain services	
	Memorandum items	
0110	Additional own funds requirement	
0120	Additional own funds guidance	
0130	Total own funds requirement	

IF 02.04 - CAPITAL RATIOS (IF2.4)

Rows	Item	Amount 0010
0010	CET 1 Ratio	
0020	Surplus(+)/Deficit(-) of CET 1 Capital	
0030	Tier 1 Ratio	
0040	Surplus(+)/Deficit(-) of Tier 1 Capital	
0050	Own Funds Ratio	
0060	Surplus(+)/Deficit(-) of Total capital	

IF 03.01 - FIXED OVERHEADS REQUIREMENT CALCULATION (IF3.1)

		Amount
Rows	Item	0010
0010	Fixed Overhead Requirement	
0020	Annual Fixed Overheads of the previous year after distribution of profits	
0030	Total expenses of the previous year after distribution of profits	
0040	Of which: Fixed expenses incurred on behalf of the investment firms by third parties	
0050	(-)Total deductions	
0060	(-)Staff bonuses and other remuneration	
0070	(-)Employees', directors' and partners' shares in net profits	
0080	(-)Other discretionary payments of profits and variable remuneration	
0090	(-)Shared commission and fees payable	
0100	(-)Fees, brokerage and other charges paid to CCPs that are charged to customers	
0110	(-)Fees to tied agents	
0130	(-)Non-recurring expenses from non-ordinary activities	
0140	(-)Expenditures from taxes	
0150	(-)Losses from trading on own account in financial instruments	
0160	(-)Contract based profit and loss transfer agreements	
0170	(-)Expenditure on raw materials	
0180	(-)Payments into a fund for general banking risk	
0190	(-)Expenses related to items that have already been deducted from own funds	
0200	Projected fixed overheads of the current year	
0210	Variation of fixed overheads (%)	

IF 05.00 - LEVEL OF ACTIVITY - THRESHOLDS REVIEW (IF5)

Rows	Item	Amount 0010
0010	(Combined) assets under management	
0020	(Combined) client orders handled - Cash trades	
0030	(Combined) client orders handled - Derivatives	
0040	Assets safeguarded and administered	
0050	Client money held	
0060	Daily trading flow - cash trades and derivative trades	
0070	Net position risk	
0080	Clearing margin given	
0090	Trading counterparty default	
0100	(Combined) on - and off-balance sheet total	
0110	Combined total annual gross revenue	
0120	Total annual gross revenue	
0130	(-) Intragroup part of the annual gross revenue	
0140	Of which: revenue from reception and transmission of orders	
0150	Of which: revenue from execution of orders	
0160	Of which: revenue from dealing on own account	
0170	Of which: revenue from portfolio management	
0180	Of which: revenue from investment advice	
0190	Of which: revenue from underwriting of financial instruments/placing on a firm commitment basis	
0200	Of which: revenue from placing without a firm commitment basis	
0210	Of which: revenue from operation of an MTF	
0220	Of which: revenue from operation of an OTF	
0230	Of which: revenue from safekeeping and administration of financial instruments	
0240	Of which: revenue from granting credits or loans to investors	
0250	Of which: revenue from advice to undertakings on capital structure, industrial strategy and related matters and advice and services relating to mergers and the purchase of undertakings	
0260	Of which: revenue from foreign exchange services	
0270	Of which: investment research and financial analysis	
0280	Of which: revenue from services related to underwriting	
0290	Of which: investment services and ancillary activities related with the underlying of derivatives	

IF 09.01 - LIQUIDITY REQUIREMENTS (IF9.1)

		Amount
Rows	Item	0010
0010	Liquidity Requirement	
0020	Client guarantees	
0030	Total liquid assets	