



### AIF Management Companies Regulatory Reporting Requirements

	<b>Return Name</b>	<b>Guidance Note / Comments</b>	<b>Frequency</b>
<b>Financial Reporting</b>	FINREP+ Annual Audited Accounts	FINREP Reporting based on Annual Audited Accounts - This return is to be supported by the upload of audited accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet.	Annually; within 4 months of firm year end
	FINREP+ Interim Management Accounts	Interim FINREP Reporting requirement - this return is to be submitted by the upload of management accounts complete with notes; i.e. a PDF of the firm's P&L and Balance Sheet	Annually; within 2 months of firm half year end
	FINREP+ Monthly Management Accounts	Monthly FINREP Reporting requirement where a supervisory need is identified. Firms will be advised of this on an individual basis.	Monthly; within 20 working days of calendar month end
	FINREP+ Quarterly Management Accounts	Quarterly FINREP Reporting requirement where a supervisory need is identified. Firms will be advised of this on an individual basis.	Quarterly; within 20 working days of firm quarter end
<b>Capital Reporting</b>	Annual Audited Accounts Upload	This return requires the upload of accounts complete with notes; i.e. a PDF of the P&L and Balance Sheet	Annually; within 4 months of firm year end



	Bank Statements	This is sent in conjunction with the Minimum Capital Requirement and the Own Funds Requirement		Bi-annually; within 4 months of firm year end and 2 months of firm half year end
	Management/Interim Accounts Upload Returns	This return requires the upload of accounts complete with notes; i.e. a PDF of the P&L and Balance Sheet		Annually; within 2 months of firm half year end
	Minimum Capital Requirement Report	The Minimum Capital Requirement Report must be submitted along with the half yearly and annual audited accounts at the reporting intervals.		Bi-annually; within 4 months of firm year end and 2 months of firm half year end
Other Scheduled ONR Returns	Annual Confirmation PCF	As part of a firm's Fitness and Probity obligations, all RFSPs are required to submit an Annual PCF Confirmation Return to the Central Bank via the Online Reporting System (ONR). The Return provides for the Board to confirm that each active PCF Holder within RFSP is compliant with the Fitness and Probity Standards and that they continue to agree to abide by those Standards.	<a href="#">Annual PCF Confirmation Guidance including Instructions</a>	Annually; within 2 months of calendar year end
			<a href="#">PCF Information Guidance (including Instructions)</a>	
	PRISM Impact Metric Data Report (XBRL)	All FSP with a requirement to submit the PIMD return. Each firm is required to complete template PM 00.01 and one of the remaining templates (PM 01.00 – PM 09.00).	<a href="#">Central Bank Taxonomy Xbrl File Upload Guidance   pdf 2080 KB</a>	Quarterly; within 20 working days of calendar quarter end



<b>Ad-Hoc Returns</b>	Acquiring Transaction Notification Form & Support Documentation	Acquiring Transaction Notification Form is used to provide prior notification to the Central Bank of a proposed acquisition of, or increase in, a direct or indirect qualifying holding in respect of Irish authorised entities	<a href="#">Acquiring Transaction Notification Form</a>	
	Audited Interim Accounts	If a firm has an interim audit performed during its financial year		
	Auditors Findings Report	If a report is issued to the Board by the external auditor detailing the auditor’s findings in relation to the audited annual accounts		
	Breach & Incident Report	When a firm becomes aware of a breach, potential future breach or operational incident		
	Capital Contribution Agreement	The Capital Contribution Agreement Form details new capital contributions to a firm and requests that these contributions may be included in its regulatory capital	<a href="#">Capital Contribution Agreement</a>	
	Internal Audits Documentation	When a firm completes an internal audit it should submit the findings to the Central Bank		
	Other Documents	This return requires the upload of documents (pdf, word, etc.) of Letters, Review Documentation, Inspection Documentation and Legal Agreements etc. The Investor Money Assurance Report is an annual return that is submitted here. The return applies to Fund Service Providers subject to the Investor Money Requirements (IMR), as contained in Part 7 of the Central Bank (Supervision and Enforcement) Act 2013 (Section 48(1)) (Investment Firms) Regulations 2017 (S.I. No. 604 of 2017)		



Risk Assessment	Materials requested will be detailed on a case-by-case basis		
Subordinated Loan Agreement > 5 Years	When an AIF Management Company wishes to use subordinated debt with a maturity greater than 5 years to comply with its capital requirement, the firm must submit the Loan Subordination Agreement >5 Year template	<a href="#">&gt;5 year Subordinated Loan Agreement</a>	
Subordinated Loan Agreement Perpetual	When an AIF Management Company wishes to issue perpetual subordinated debt to comply with its capital requirement, the firm must submit the Perpetual Loan Subordination Agreement template	<a href="#">Perpetual Loan Subordination Agreement</a>	