



Depository Regulatory Reporting Requirements

	Return Name	Guidance Note / Comments	Guidance link	Frequency
Financial Reporting	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 (excluding firms authorised as a Credit Institution or as a branch of a Credit Institution)		Annually; within 4 months of firm year end
	FINREP+ Annual Management Accounts	Annual FINREP Reporting requirement		Refers to Unaudited returns - Annually; within 1 month of firm year end
	FINREP+ Interim Management Accounts	Interim FINREP Reporting requirement - this return requires 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
	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 (excluding firms authorised as a		Annually; within 4 months of firm year end



		Credit Institution or as a branch of a Credit Institution)		
Capital Reporting	Bank Statements	This is sent in conjunction with the Minimum Capital Requirement xBRL return		Bi-annually; within 4 months of firm year end and 2 months of firm half year end
	Bank Statements - Monthly Accounts	Where a supervisory need is identified for a monthly frequency. Firms will be advised of this on an individual basis (excluding firms authorised as a Credit Institution or as a branch of a Credit Institution)		Monthly; within 20 working days of calendar month end
	Bank Statements - Quarterly Accounts	Where a supervisory need is identified for a quarterly frequency. Firms will be advised of this on an individual basis (excluding firms authorised as a Credit Institution or as a branch of a Credit Institution)		Quarterly; within 20 working days of firm quarter end
	DAOFI MCR Return	DAOFI specific capital requirement. The Minimum Capital Requirement Report must be submitted along with the half yearly and annual audited accounts at the reporting intervals. (excluding firms authorised as a Credit Institution or as a branch of a Credit Institution)	DAOFI Central Bank of Ireland	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 (excluding firms authorised as a Credit Institution or as a branch of a Credit Institution)		Annually; within 2 months of firm half year end



	Minimum Capital Requirement Depositary xBRL	The Minimum Capital Requirement Depositary xBRL return 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
	Related Party Annual Accounts	Where a supervisory need is identified the firm will be required to upload the annual accounts for a related party to the regulated entity, e.g. the regulated entity's parent. Firms will be advised of this on an individual basis.		Annually; within 4 months of firm year end
Other Scheduled Portal Returns	Annual Ownership Confirmation Upload	This return requires the upload of the details of ownership of the firm. (excluding firms authorised as a Credit Institution or as a branch of a Credit Institution)		Annually; within 1 month of calendar year end
	NIAF Quarterly Assets Under Custody xBRL	This return is necessary for firms providing custody services to Non- Irish funds		Quarterly; within 20 working days of calendar quarter end
	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)	Central Bank of Ireland Taxonomy xBRL File Upload Guidance	Quarterly; within 20 working days of calendar quarter end
Ad-Hoc Returns	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 (excluding firms authorised as a Credit Institution or as a branch of a Credit Institution)	Acquiring Transaction Notification Form	



	Audited Interim Accounts	If a firm has an interim audit performed during its financial year (excluding firms authorised as a Credit Institution or as a branch of a Credit Institution)		
	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	Capital Contribution Agreement	
	Depository Regulatory Report	The Compliance Form to be completed by Depositories and other entities detailing matters surrounding breaches/errors. Refer to Regulatory Reporting Requirements of Irish authorised Investment Funds for further information.	Compliance Form	
	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 Depositary 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	Subordinated Loan > 5 Year Agreement	
	Subordinated Loan Agreement Perpetual	When an Depositary wishes to issue perpetual subordinated debt to comply with its capital requirement, the firm must submit the Perpetual Loan Subordination Agreement template	Perpetual Loan Subordination Agreement	