

**Application under MIFIDPRU 3.3.2R for permission to include interim or year-end profits as common equity tier 1 (CET1) capital before the firm has taken a formal decision confirming the final profit and loss for the year**

**Full name of applicant firm**

|  |
| --- |
|  |

**Important information you should read before completing this form**

This application form should be completed by MIFIDPRU investment firms and UK parent entities applying for permission under MIFIDPRU 3.3.2R to include interim or year-end profits in Common Equity Tier 1 (CET1) capital before they take a formal decision confirming the final profit or loss for the year.

Please refer to MIFIDPRU 3.3 and the FCA's IFPR webpage which includes links to all our IFPR related publications to date: <https://www.fca.org.uk/firms/investment-firms-prudential-regime-ifpr>.

You must ensure you include all relevant information in the form and provide supporting information if required. If you do not, your application will be delayed while you answer further questions from us.

Please keep a copy of the form you complete and the supporting documents that you include with this application form for future reference.

The FCA process personal data in line with the requirements of The General Data Protection Regulation (EU) 2016/679 and the Data Protection Act 2018. For further information about the way we use the personal data collected in this form, please read our privacy notice available on our website: FCA : [www.fca.org.uk/privacy](http://www.fca.org.uk/privacy)

|  |  |
| --- | --- |
| 1 | Contact details |

**1.1 Details of Senior Manager responsible for this application**

If the application is being made in respect of a MIFIDPRU investment firm or another SMCR firm, we would expect the individual responsible for it to hold a senior management function (SMF).

|  |  |
| --- | --- |
| Title |  |

|  |  |
| --- | --- |
| First names |  |

|  |  |
| --- | --- |
| Surname |  |

|  |  |
| --- | --- |
| Job title /position |  |

|  |  |
| --- | --- |
| Individual reference number (if applicable) |  |

|  |  |
| --- | --- |
| 2 | About this permission |

**2.1 Please confirm which of the following the applicant firm is:**

MIFIDPRU investment firm that is not a consolidating UK parent entity

MIFIDPRU investment firm that is a consolidating UK parent entity

Consolidating UK parent entity (other than a MIFIDPRU investment firm)

If the application concerns more than one firm in the investments firm group, please submit separate applications for each firm.

For applications on consolidated basis, references to firm/institution should be interpreted as to a consolidated situation of the UK parent.

**2.2 Please confirm whether the following apply and if so, provide supporting evidence:**

1. The profits have been verified by persons independent of your institution, who are responsible for auditing the accounts on that institution

Yes

No

1. Any foreseeable charge or dividend has been deducted from the amount of those profits and the basis of this calculation:

Yes

No

Not applicable

Supporting evidence attached (eg an independent auditor’s letter confirming the above)

**2.3 Please provide the following:**

1. The start of your financial year (dd/mm/yyyy)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | / |  |  | / |  |  |  |  |

1. The period in which the interim/year-end profits were earned

From

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | / |  |  | / |  |  |  |  |

To

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | / |  |  | / |  |  |  |  |

1. Profits as verified by auditors

|  |
| --- |
| £ |

1. Foreseeable charges/deductions (eg dividends)

|  |
| --- |
| £ |

1. Amount to be included as profit

|  |
| --- |
| £ |

1. Firm’s total CET1 after the inclusion of any amounts to which this application relates (please complete for all that apply)

|  |  |
| --- | --- |
| MIFIDPRU investment firm (solo CET1) | £ |

|  |  |
| --- | --- |
| Consolidating UK parent undertaking basis (consolidated CET1) | £ |

1. If you have calculated expected dividend pay-out by using a pay-out range instead of a fixed value, please confirm that you have used the upper end of that range

Yes

No

1. If you have calculated expected dividend pay-out as a range, please confirm whether you wish to exclude any exceptional dividends paid during the period covered by that range:

Yes 4You must attach further information, and note that this will require a separate conversation with the FCA

Attached

No

1. Auditor’s details

|  |  |
| --- | --- |
| Name |  |

|  |  |
| --- | --- |
| Address |  |

|  |  |
| --- | --- |
| Contact details |  |

**2.4 Please confirm that the inclusion of the interim or year-end profits to which this application relates complies with the applicable material in the UK CRR and in MIFIDPRU**

Yes