

By Email

6 April 2023

To the Senior Executive Officers of DFSA Authorised Firms

RE: Updated Regulatory Returns

Dear SEO,

Following recent updates to the DFSA Rulebook, we have updated certain of the reporting forms on the Electronic Prudential Reporting System (EPRS), and related guidance in the Prudential Returns Module ([PRU](#)) Sourcebook, to reflect changes in reporting requirements.

These changes mainly concern the creation of new forms to capture [Credit Funds](#) and [Money Services](#) related activities. Other changes include enhancements and amendments to existing EPRS reporting forms.

The table below provides a list of the changes impacting data input.

Form	Changes
B240 – Funding Schedule	<ul style="list-style-type: none"> Deposits are required to be reported going forward by Client Classification, as defined in the Conduct of Business (COB) Rulebook.
B310 – Large Exposures	<ul style="list-style-type: none"> The number of Large Exposures required to be reported increased up to 80, subject to specific criteria detailed in the guidance of the PRU Sourcebook. For each counterparty, the name of the related ultimate parent entity must be reported. The Legal Entity Identifier (LEI) of each counterparty and the LEI for the related ultimate parent entity must be reported, if available. Tier 1 Capital Resources is referenced instead of Total Capital Resources, in line with changes to the DFSA Large Exposure regime. The form will capture details of Credit Funds managed by Authorised Firms.
B320 – Arrears and Provisions	<ul style="list-style-type: none"> The form will capture details of Credit Funds managed by Authorised Firms.
B320 – Asset Grading Classification	<ul style="list-style-type: none"> The PRU Sourcebook guidance is amended to clarify that only on-balance sheet exposures measured at Amortised Cost or at Fair Value through Other Comprehensive Income must be reported.

Form	Changes
B340 – Credit Activity	<ul style="list-style-type: none"> ▪ For sector exposures, Public Administration exposures will be captured separately from Education and Health Services. These two sectors were previously combined. ▪ For the maturity profile breakdown, going forward the form will capture cash balances and funded credit products. Previously, only funded credit products were reported. ▪ The form will capture details of Credit Funds managed by Authorised Firms.
B350 – Investment Activity	<ul style="list-style-type: none"> ▪ For sector exposures, Public Administration exposures will be captured separately from Education and Health Services. These two sectors were previously combined.
B460 – Money Services	<ul style="list-style-type: none"> ▪ New reporting form introduced to capture the activities of Authorised Firms licensed to provide Money Services.

Given the above, all EPRS reports submitted to the DFSA must be current versions reflecting the above changes, commencing with the Q1 2023 reporting requirements due by 30 April 2023.

By signing the Form B100 (*Declaration by Authorised Firms*), Authorised Firms and officers must ensure that forms prepared and submitted using EPRS are complete and correct and that information provided to the DFSA is not false, misleading or deceptive, nor does it conceal information where the concealment of such information is likely to mislead or deceive the DFSA (see Article 66, Regulatory Law). Failure to meet these obligations may result in formal action.

If you have any questions in relation to this letter, please contact us using the DFSA Supervised Firm Contact Form found on the [DFSA ePortal](#). Please ensure enquires are made without delay to enable us to respond in a timely manner before reporting due dates.

Yours sincerely,



Justin Baldacchino
Managing Director, Supervision

CC: Finance Officers
Compliance Officers