§ 217.172 Disclosure requirements.

(a) A Board-regulated institution that is an advanced approaches Board-regulated institution that has completed the parallel run process and that has received notification from the Board pursuant to section 121(d) of subpart E of this part must publicly disclose each quarter its total and tier 1 risk-based capital ratios and their components as calculated under this subpart (that is, common equity tier 1 capital, additional tier 1 capital, tier 2 capital, total qualifying capital, and total risk-weighted assets).

(b) A Board-regulated institution that is an advanced approaches Board-regulated institution that has completed the parallel run process and that has received notification from the Board pursuant to section 121(d) of subpart E of this part must comply with paragraph (c) of this section unless it is a consolidated subsidiary of a bank holding company, savings and loan holding company, or depository institution that is subject to these disclosure requirements or a subsidiary of a non-U.S. banking organization that is subject to comparable public disclosure requirements in its home jurisdiction.

(c)(1) A Board-regulated institution described in paragraph (b) of this section must provide timely public disclosures each calendar quarter of the information in the applicable tables in §217.173. If a significant change occurs, such that the most recent reported amounts are no longer reflective of the Board-regulated institution’s capital adequacy and risk profile, then a brief discussion of this change and its likely impact must be disclosed as soon as practicable thereafter. Qualitative disclosures that typically do not change each quarter (for example, a general