

19 January 2022

Circular to Credit Institutions and Foreign Branches on Developments in the Supervisory Reporting Framework

The Authority is hereby informing all credit institutions and foreign branches on developments in Supervisory Reporting requirements.

On 20 December 2021 the European Banking Authority ('EBA') has [published its final draft Implementing Technical Standards \('ITS'\) on Supervisory Reporting](#) outlining changes to the reporting requirements on common reporting (COREP), asset encumbrance (AE), global systemically important institutions (G-SIIs) and additional liquidity monitoring metrics (ALMM). The amended ITS forms part of reporting framework version 3.2 and shall **apply from 1 December 2022**. This means that the first reporting reference date is 31 December 2022. The EBA has informed the industry that it will publish the technical package, including the taxonomy, in the first months of 2022.

This Circular is mainly intended to provide information on the main changes brought about by [this amendment](#) to the ITS [[Regulation \(EU\) No 2021/451](#)]. This Circular should be read in conjunction with all the respective CRR provisions, the ITS on Supervisory Reporting as well as the Annexes, including all templates and instructions.

Additional Liquidity Monitoring Metrics ('ALMM')

Proportionality was the key driver behind the main changes in reporting requirements on ALMM. The new obligations outline different requirements based on the type of institution, which requirements are summarized in the below table.

Type of institution	Frequency of reporting	Reporting templates
Large institution	Monthly	C66.01, C67.00, C68.00, C69.00, C70.00, C71.00
Medium institution	Monthly	C66.01, C67.00, C68.00, C69.00, C71.00
Small and non-complex institution (SNCI)	Quarterly	C66.01, C67.00, C71.00

To note that a 'Medium' institution is one which is not classified as a 'Large' institution nor as a 'Small and non-complex' institution.

The templates and instructions of the ALMM reporting module also include other minor changes, clarifications and corrections.

Asset Encumbrance ('AE')

The changes in the AE reporting module were also mainly driven by proportionality initiatives. The new conditions for AE reporting are also based on the type of institution, which requirements are summarized in the below table.

Type of institution	Reporting templates
Large institution	Part A: F32.01, F32.02, F32.03, F32.04 Part B: F33.00 Part C: F34.00 Part E: F36.01, F36.02
Medium institution	Part A: F32.01, F32.02, F32.03, F32.04 Part B: F33.00 Part C: F34.00 Part E: F36.01, F36.02 Parts B, C and E are required only if the asset encumbrance level is greater or equal to 15%.
Small and non-complex institution (SNCI)	Part A: F32.01, F32.02, F32.03, F32.04

Conditions for reporting Part D: F35.00 remain unchanged in that this template shall be reported by an institution which issues bonds as referred to in Article 19(3)(d) of the amended ITS, regardless of the type of institution.

The frequency of reporting is based on the varied Parts of the AE reporting module which remain unchanged.

The templates and instructions of the AE reporting module also include other changes and editorial amendments. In addition, the row, column and sheet numbers of the templates have been updated to a four-digit format.

Global Systemically Important Institutions ('G-SIIs')

With the amended ITS, the G-SII reporting module will also be a requirement for institutions at an individual level, where the institution is not part of a group subject to consolidated supervision.

The same conditions as that for consolidated reporting apply. The requirements for consolidated reporting remain unchanged.

The amended ITS also includes template changes in the indicator labels with the aim to align these with the latest version of the Basel Committee on Banking Supervision's G-SII assessment methodology.

The specific remittance dates and entry and exit criteria as outlined in paragraphs 3 and 4 of Article 20 of the amended ITS apply on both consolidated and individual basis.

Common Reporting ('COREP')

The amended ITS brings about two main changes in the COREP reporting module:

- a. **Securitisations framework**
New concepts have been introduced in light of new regulation amendments within the securitisations framework. The changes have been introduced within the already existing reporting templates, that is, C13.01, C14.00 and C14.01. Related changes were also implemented in templates C19.00 and C20.00.
- b. **Intangible software assets exempted from the deduction from CET1 capital**
Reporting templates C01.00, C02.00 and C04.00 have been slightly modified to include reporting requirements related to these software assets.

The COREP reporting module includes also other minor changes to the templates and the instructions aiming at providing clarity on specific aspects, fixes to typos, erroneous references and formatting inconsistencies.