

20 October 2022

## Circular to Credit Institutions Including Foreign Branches on the Supervisory Reporting Requirements - ITS v3.2

Pursuant to the Implementing Technical Standards (ITS) on Supervisory Reporting (Regulation EU 2021/451), the Authority is hereby issuing a communication to all credit institutions and foreign branches regarding the developments in supervisory reporting requirements, more specifically ITS v3.2.

This Circular is mainly intended to remind about the main changes brought about by the amendments to the supervisory reporting framework, as outlined in the MFSA [Circular to Credit Institutions and Foreign Branches on Developments in the Supervisory Reporting Framework](#) dated 19 January 2022 and to inform about the amended reference dates.

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.

### Applicability of Supervisory Reporting Modules

For this version (v3.2) of the ITS framework, different modules will apply from different reference dates, a concept which is referred to by the EBA as modular release. In this regard, attention is being drawn to the below table which outlines the first applicable reference date for each reporting module of ITS v3.2, as expected by the EBA.

Module	Module code	Nature of change	First applicable reference date (expected)
Own Funds	OF	Changes in response to RTS on software, to Securitisations reporting and other technical amendments (ITS and technical package); change to EBA filing rule 3.6 in terms of the 'CON'/'IND' extension as described in the ' <a href="#">Supervisory Reporting Filing Rules</a> ' section below;	June 2023

Module	Module code	Nature of change	First applicable reference date (expected)
Additional Liquidity Monitoring Metrics	ALMM	New proportionality measures for small and non-complex institutions; change to EBA filing rule 3.6 in terms of the 'CON'/IND' extension as described in the ' <u>Supervisory Reporting Filing Rules</u> ' section below;	June 2023
Net stable funding ratio	NSFR	Amendments to the DPM and validation rules; change to EBA filing rule 3.6 in terms of the 'CON'/IND' extension as described in the ' <u>Supervisory Reporting Filing Rules</u> ' section below;	December 2022
Asset Encumbrance	AE	Revision of the definition of the asset encumbrance level and further proportionality measures; change to EBA filing rule 3.6 in terms of the 'CON'/IND' extension as described in the ' <u>Supervisory Reporting Filing Rules</u> ' section below;	June 2023
G-SII reporting	G-SII	Extension of scope and amendments to the DPM and validation rules; change to EBA filing rule 3.6 in terms of the 'CON'/IND' extension as described in the ' <u>Supervisory Reporting Filing Rules</u> ' section below;	June 2023
Remuneration (incl. remuneration practices, gender pay gap and approved higher ratio benchmarking exercises and high earners data collection)	REMBM REMGAP REMHR INSTITUTION REMHE	New and amended reporting requirements for investment firms and credit institutions	December 2023 (for Gender Pay Gap)  December 2022 (remaining Guidelines)

Remaining modules	FINREP, LCRDA, LE, LR, FRTB, C19, FP	<u>No change to the reporting templates</u> ; change to EBA filing rule 3.6 in terms of the 'CON'/'IND' extension as described in the ' <u>Supervisory Reporting Filing Rules</u> ' section below;	December 2022
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Please note that until the first applicable reference date, institutions should keep using the current ITS v3.0 templates of respective modules.

The reporting templates together with related instructions for ITS v3.2 can be found on the MFSA's [Supervisory Reporting webpage](#). The updated COVID19 reporting templates have also been provided in the dedicated webpage. The revised templates apply to institutions on an individual and consolidated basis, as applicable.

Reporting agents are being informed that the templates and instructions for ITS v3.0 are still available for download from the 'Other documentation' section.

#### Supervisory Reporting Filing Rules

Further to the MFSA [Circular to Credit Institutions on Supervisory Reporting Developments](#) dated 20 December 2021, institutions are being informed about an update to the EBA filing rules document ([v5.2](#)).

The recent changes to the EBA filing rules mainly imply the following for the modular release of reporting framework 3.2:

#### **COREP, AE, G-SII:**

- CON/IND will be removed from the module name (e.g. *AE\_CON* and *AE\_IND* become *AE*) and tied to the entity's LEI in both the XBRL file name and the 'INFO' sheet attribute
- The COREP\_OF, COREP\_ALM, GSII and AE modules will be applied from the reference date June 2023
- The other modules in COREP will be applied from the reference date December 2022

#### **Remuneration:**

- Modules without CON/IND will continue to be used like the previous versions. More information on remuneration data collection under the new EBA Guidelines will be provided in due course.

## All Other Frameworks (FINREP, COVID19, FP):

- Modules without CON/IND/IFRS/GAAP will be used from the reference date December 2022

## Validation Rules

The Institutions are kindly requested to note the EBA's most recent [publication list of validation rules](#) and reminded about their responsibility to update the data processes accordingly.

## Additional Information

Institutions are being informed that the following documents will be updated on the MFSA [Supervisory Reporting webpage](#) with information related to ITS v3.2.

- 'LH Portal for Credit Institutions'
- 'LH Portal for Branches'
- 'MFSA Guidelines to CRDIV Supervisory Reporting Requirements for Credit Institutions'
- 'MFSA Guidelines to Supervisory Reporting Requirements for Foreign Branches'

A separate communication will be issued in due course following the update.