

7 October 2025

Circular to Credit Institutions including Foreign Branches on the Supervisory Reporting Requirements - ITS v4.1

The Authority is hereby releasing a communication to inform all credit institutions and foreign branches about the updates in the supervisory reporting framework, **Implementing Technical Standards (ITS) version 4.1 applicable as from reference date: June 2025**.

This Circular should be read in conjunction with all the applicable legislation, the Capital Requirements Regulation (CRR) and any regulations issued thereunder, including but not limited to the ITS on Supervisory Reporting ([Commission Implementing Regulation \(EU\) 2024/3117](#)), its Annexes, all templates, and instructions.

The following table provides information of the key amendments introduced by ITS version 4.1, outlining the main changes in the **ESG ad-hoc data collection**.

Reporting Module	Key amendments and impact on reporting
ESG ad-hoc data collection	<ol style="list-style-type: none"> Change in layout for the following templates: D_02.00, D_05.00, D_06.00, D_07.00, D_08.00, D_09.02 and D_09.03: <ul style="list-style-type: none"> The layout of these templates has been restructured so that all sub-tables, such as tables D_02.00.a and D_02.00.b, are now presented within a single Excel sheet, rather than on separate tabs. This change only affects the layout. There are no changes to the content or structure of the individual tables themselves. Change in the status of the following templates: D_06.00, D_07.00, D_08.00 and D_10.00. <ul style="list-style-type: none"> The status of these templates becomes "Voluntary" from "Always expected". <p>Institutions that choose not to report this template must indicate this by submitting a negative filing indicator</p>

	<p>3. The reporting framework has been updated, resulting in a change to the XBRL file naming convention.</p> <ul style="list-style-type: none"> • This change is reflected in the updated version of the document titled “LH Portal for Credit Institutions”.
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Technical Package

The technical package for this framework release is available on the [dedicated EBA website](#). It provides standard specifications and includes the validation rules, the Data Point Model (DPM), Filing rules, Instructions (IT solutions) and the XBRL taxonomies.

Additionally, the technical package for v4.1 incorporates the technical documentation for the Pillar 3 disclosures as part of the EBA’s Pillar 3 Data Hub project. These are intended **solely for submission of the disclosures made directly to the EBA under this project**. Institutions are reminded to consult the [Pillar 3 Data Hub \(P3DH\) section on the EBA website](#) for further information on this initiative, including the relevant templates, guidance and technical specifications.

Validation Rules

Institutions are kindly requested to note the EBA’s most recent [publication list of validation rules](#), as well as any future publications and are reminded about their responsibility to update their internal data processes accordingly. As part of this release, a series of new validation rules have been added to the ESG ad-hoc data collection module to support data quality and consistency.

Additional Information

The Authority would also like to advise about the updates to the MFSA Supervisory Reporting webpage with information related to ITS v4.1, with the following information:

- ESG ad-hoc collection reporting templates applicable as from reference date June 2025. Important: in-scope entities shall ensure they use the latest version of these templates as from June 2025 reference date onward.
- Guidelines for Credit Institutions to upload and review Supervisory Reporting data through the LH Portal - **“LH Portal for credit institutions”**
- Guidelines for Branches to upload and review Supervisory Reporting data through the LH Portal - **“LH Portal for Branches”**

- MFSA Guidelines to CRD Supervisory Reporting Requirements for Credit Institutions ITS_v4.1
- MFSA Guidelines to CRD Supervisory Reporting Requirements for Branches ITS_v4.1