

28 January 2026

## Circular to Credit Institutions including Foreign Branches on the Supervisory Reporting Requirements - ITS v4.2

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 4.2 applicable as from March 2026 reference date**.

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.

This framework release includes the following new and amended reporting requirements:

Reporting Module	Key amendments and impact on reporting
<b>COREP OF</b>	<p>COREP OF reporting is expected to be submitted using ITS v4.2 templates as from March 2026 reference date. However, <a href="#">specific transitional arrangements</a> apply to the <b>operational risk templates</b>, as follows:</p> <ul style="list-style-type: none"> <li>• Templates C 16.02, C 16.03 and C 16.04 are not required for March 2026 reference date and shall be submitted for the first time on a mandatory basis in June 2026, with voluntary reporting permitted from March 2026.</li> <li>• Institutions shall continue to report template C 16.01 in accordance with the updated technical tables under ITS v4.2; however, information on other operating expenses shall not be required for the March 2026 reference date.</li> </ul>
<b>Remaining modules</b>	<p>The ITS v4.2 finalises the transition to the Data Point Model (DPM) 2.0 architecture and introduces a new harmonised glossary. All reporting modules have been updated in line with the DPM 2.0 framework, which provides the basis for the evolution of supervisory reporting towards the XBRL-CSV format.</p>

**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), Instructions (IT solutions) and the XBRL taxonomies.

Institutions are advised that the EBA Filing Rules ([version 5.7](#)), included as part of the technical package, have been updated to reflect amendments to the XBRL-CSV filing and remittance rules, including clarifications and technical enhancements supporting the implementation of the revised reporting framework.

Institutions are further advised to consult the [EBA FAQ on Reporting Innovations and Upcoming Releases \(version 2\)](#), which provides clarifications and guidance on recent reporting changes and the transition to upcoming reporting frameworks.

**Validation Rules**

Institutions are advised that the EBA has consolidated the validation rules and related technical documentation, including the micro taxonomy package and DPM validation rule deactivation scripts, within [a single dedicated section of its website](#).

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.

**XBRL-CSV Format Reporting Obligation**

The Authority will issue a separate communication in the coming weeks providing further information and update on the local implementation of the XBRL-CSV reporting format, which will become mandatory for supervisory reporting from the March 2026 reference date onwards.

**Additional Information**

The Authority would also like to advise about the updates to the MFSA Supervisory Reporting webpage with information related to ITS v4.2, with the following resources:

- Reporting templates applicable as from reference date March 2026 (institutions shall ensure they use the latest version of these templates as from that 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\_v4.2

- MFSA Guidelines to CRD Supervisory Reporting Requirements for Branches \_ITS\_v4.2
- Supervisory Reporting Remittance Dates