

Question ID	2021_6128
Status	Final Q&A
Legal act	Regulation (EU) No 575/2013 (CRR)
Topic	Supervisory reporting - Leverage ratio
Article	430
Paragraph	-
Subparagraph	-
COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations	Regulation (EU) 2021/451 - ITS on supervisory reporting of institutions
Article/Paragraph	Annex XI
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Disclose name of institution / entity	Yes
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Country of incorporation / residence	Italy
Type of submitter	Individual
Subject matter	C 48.02: doubts about 'daily reporting': how the amount referred to no business day has to be reported?
Question	<p>I have some doubts about the 'daily reporting' in the template C 48.02 as the regulation changed from 'business days' to 'each day of the reporting period'.</p> <p>I would like to know how the amount referred to no business day has to be reported:</p> <ul style="list-style-type: none"> • Banks have to drag the amount of the previous day (for example if the reporting day is Saturday and the bank has not operativity the reporting bank has to drag the amount of Friday ?) even if we notice that this method gives more weight to the pre-holidays in the calculation of the average • Banks have to report 'zero' for no business days? • At consolidated level it could be possible that, for some banks

	<p>belonging the group , the holidays are not in the same date. The reporting bank has to report for these days only the amount referred to the subsidiary that is operating? Or they have to drag the amount of the previous day of the other component of the group that are on holiday in that date?</p>
Background on the question	<p>It is not clear to us how the amount referred to no business day has to be reported.</p>
Final answer	<p>Annex XI to Regulation (EU) 2021/451 - ITS on supervisory reporting of institutions requires in C 48.02 the reporting of daily values for the reporting period, in the case of SFT.</p> <p>The amount corresponding to 'non-business day' should be reported by dragging the value recorded at the last previous business day.</p> <p>In case there is asymmetry inside a group on the days that are 'non-business days', in the case of consolidated reporting, the value recorded at the last previous business day should be dragged for those entities that are not operating on that day.</p>
Link	<p>https://www.eba.europa.eu/single-rule-book-qa/qna/view/publicId/2021_6128</p>

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