



Public hearing on the amendments to the ITS on Supervisory Reporting (EBA/CP/2021/24)

Webinar, 9 July 2021

Presenter: Pilar Gutierrez, Anja Bautz

General guidance

- ✓ Please remain muted, when you do not speak
- ✓ Please keep your video turned off
- ✓ Feel free to use the chat function available
 - ✓ Via public chat to raise a question
 - ✓ Via private chat (to Andreea Chilan) to ask any technical questions
- ✓ If you encounter issues, please log out and log in again
 - ✓ if that does not work, please dial in via phone through one of the local access numbers that were provided in the webex invitation

Implementing the recommendations of the CoC study

On 7 June 2021,
the EBA published
the report on the

Study of the cost of compliance with reporting requirements

prepared in
accordance with the
mandate of Article
430 (8) CRR.

The report makes **25 recommendations** aiming
to reduce the cost of compliance with
the EBA's reporting requirements.

A. Changes to the
**development
process** for the EBA
reporting framework
(8 recommendations)

B. **Changes to the de-
sign and content** of
EBA supervisory re-
porting requirements
(7 recommendations)

C. **Coordination and
integration of data
requests** and repor-
ting requirements
(5 recommendations)

D. **Changes to the
reporting process**,
including the wider
use of technology
(5 recommendations)

The recommendations will be
implemented in the next 2-5 years.

Recommendation #13

EBA/CP/2021/17
ALMM

Recommendations #11, #12

EBA/CP/2021/24
COREP/AE/G-SII

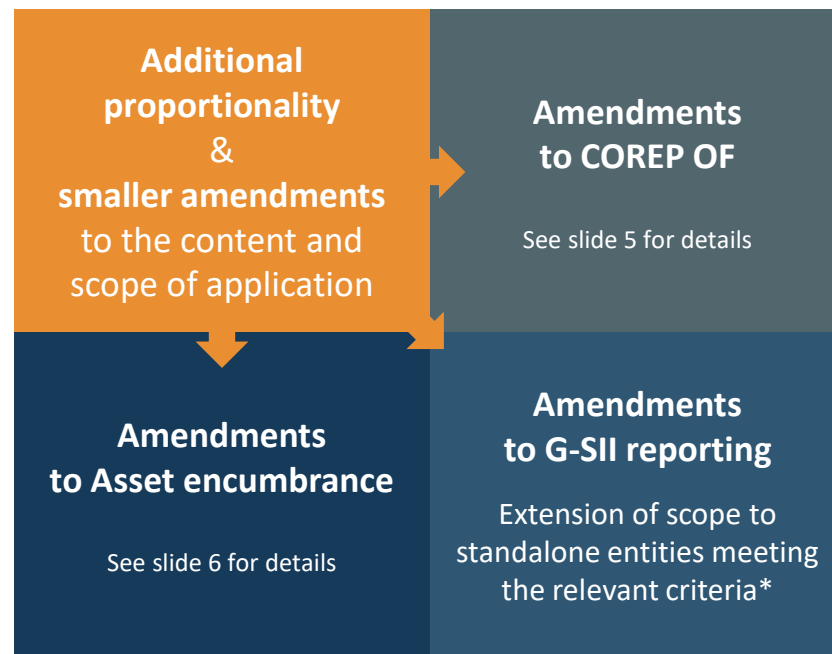
Recommendations #11, #12 and #13
are implemented by means of
**amendments to the
ITS on supervisory reporting**
envisaged to take effect at
the end of 2022.

Overview of timeline and content

Timeline



Content - Overview



*plus editorial corrections to Annex XXVII (instructions)

Changes to COREP (Annexes I and II)

COREP – Own funds (CA)

Trigger

- RTS on prudently valued software assets
 - Applicable since November 2021

- Additional rows to present the amount of software assets deducted (C 01) and not deducted (C 02) separately from other items
- Guidance on reporting for institutions opting NOT to apply the exemption

COREP – Annex II

Trigger

- Q&As, detected editorial errors, ...
- Changed style for references (e.g. avoid use of abbreviations such as CRR or CRD)

COREP - securitisations

Trigger

- Capital Markets Recovery Package
 - tabled in response to COVID-19 pandemic in July 2020
 - Aim: support SME lending and the management of NPLs

The new concepts introduced by that package entail changes to all three securitisation templates

	NPE securitisations	STS Synthetics	Synthetic Excess Spread
C 13.01	X	X	
C 14.00	X		X
C 14.01			X

Changes to Asset Encumbrance (Annexes XVI and XVII)

Implementing the recommendations of the cost of compliance study

- Exemption of SNCI from reporting of F 33, F 34 and F 36 to **enhance the proportionality**
- Revision of definition of asset encumbrance level to create **level playing field** between IFRS and nGAAP regarding the reporting of certain promotional loans

- + Minor editorial / Q&A-driven updates
- + Update to four digits

Who needs to report what?

	F 32 Overview	F 33 Maturity data	F 34 Contingent enc.	F 36 Advanced data	F 35 Covered bonds
Large institutions	✓	✓	✓	✓	only if entity issues covered bonds
Medium institutions	✓	only if asset encumbrance level \geq 15%			
SNCI	✓	N/A ← NEW → N/A ← NEW → N/A			

The amended definition of the asset encumbrance level

The new 'of which: qualifying fiduciary assets' is used to adjust the formula for the asset encumbrance level

F 32.01 ASSETS OF THE REPORTING INSTITUTION (AE-ASS)		Carrying amount of encumbered assets				Fair value of encumbered assets
		of which: issued by other entities of the group	of which: central banks eligible	of which: nationally eligible EHQLA and HQLA		
		0010	0020	0030	0035	0040
0010	Assets of the reporting institution					
0015	of which: qualifying fiduciary assets					
0020	Loans on demand					

Overview over all the amendments of release 3.2

The amendments presented in this consultation paper are envisaged to form part of

Reporting framework release 3.2

with first reference dates in September and December 2022 (depending on the module)

Amendments to Regulation (EU) 2021/451

EBA/CP/2021/17

ALMM

Consultation until 28 July 2021

EBA/CP/2021/24

COREP/AE/G-SII

Technical amendments

- Rectify modelling issues in DPM & taxonomy
- Changes to validation rules
- Minor changes to the content (e.g. corrected legal references, minor updates to instructions or templates)

All amendments to Regulation (EU) 2021/451 envisaged to be published as one single draft amending ITS by the end of the year

Please note that the information on this slide is TENTATIVE and some elements may still change!



Amendments to other EBA reporting standards

ITS on Supervisory benchmarking

Consultation in Q4 2021

ITS on Resolution Planning reporting

Consultation in Q3 2021

Investment firms reporting

RTS on threshold monitoring consulted in 2020

Questions?

Please remember...

Deadline for comments to the CP

23 September 2021



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