

Decision of the European Banking Authority EBA/DC/611

of 5 February 2026

amending Decision EBA/DC/2021/373 concerning information required for the monitoring of Basel supervisory standards

The Board of Supervisors

Having regard to Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC¹ (the ‘EBA Regulation’ and ‘the EBA’), in particular Articles 8(1)(f) and (g), and (2)(h), 32 and 35 thereof,

Whereas:

- (1) The EBA should continue collecting data where it intends to assess impacts on the operations of EU credit institutions of post-crisis regulatory reforms arising from the BCBS’s supervisory standards with a view to monitoring the competitiveness of the EU banking sector.
- (2) The EBA should also collect data for assessing the impact of other EU regulatory mandates, the impact of EBA initiatives, including those addressing market developments, and the harmonised implementation of the CRR3 / CRD6, for which there is need for information that the EBA does not receive via regular reporting (by EUCLID).
- (3) With regard to the December 2025 reference date, there is need to request additional data relating to the harmonised implementation of Articles 495b, 495c, 519d and 506f of Regulation (EU) 2024/1623 (CRR3) with the view to assessing the adequacy of Loss Given Default (LGD) input floor for specialised lending exposures, the adequacy of haircuts and of the Standardised Approach (SA) risk weights for leasing exposures, the impact of the minimum haircut floor for Securities Financing Transactions (SFTs) and the impact of the new framework for SFTs on sovereign debt markets.
- (4) To assure a sound monitoring and assessment of the impact of the final Basel III framework, EBA collaborates closely with the Basel Committee on Banking Supervision (BCBS). As a result, while the information relevant to the Operational risk and the Fundamental Review of the Trading Book is not yet fully available via the supervisory reporting (COREP), given that part of this information is necessary to the objectives of the BCBS, those parts of the above information

¹ OJ L331, 15.12.2010, p. 12.

should be requested at least from institutions in the BCBS member jurisdictions. Nevertheless, as this information is not necessary to meet current EBA mandates, the collection of these items should be done on a voluntary basis.

(5) Decision EBA/DC/2021/373 should be amended accordingly.

Has decided as follows:

Article 1 – Amendments to Decision EBA/DC/2021/373

Decision EBA/DC/2021/373 is amended as follows:

1. ANNEX I is replaced by the text set out in Annex 1 to this Decision;
2. ANNEX III is replaced by the text set out in Annex 2 to this Decision;

Article 2 – Entry into force and application

1. This Decision shall enter into force on the day following its adoption.
2. This Decision shall apply on the day following its adoption.

Done at Paris,

Helmut Ettl
Vice-Chairperson

For the Board of Supervisors

Annex 1

'ANNEX I

MANDATORY QIS DATA

The completion of the following parts of the current Basel III monitoring templates, classified according to relevant reporting areas, is mandatory for the participating credit institutions:

A. Core BCBS templates

The templates below correspond to the mandatory reporting areas that are necessary for assessing the impact of the implementation of Basel III:

General information

- 'Supervisory information' and 'EU Supervisory Information': the competent authority shall correctly complete the flags – the EBA will use this information to produce further data quality checks and will conduct its analyses based on these flags;
- 'General info': all flags.

B. EU specific information

The following reporting areas are mandatory for data submissions through the QIS templates. To facilitate the participating credit institutions when completing the mandatory fields of the QIS templates, the EBA will designate, in accordance with the process set out in Article 2(4) to (6), the relevant templates to be completed by the participating credit institutions, for including the following headers:

1. 'EU General info': the LEI info;
2. 'EU Supervisory information';
3. the **IRRBB-related templates** for monitoring purposes:
'A. IRRBB results';
4. EU Short term SFTs ('EU ST SFTs');
5. EU Minimum Haircut Floor SFTs ('EU MHF SFTs'); and,
6. The workbook on SLE and Leasing analysis that contains specific templates on:
 - a. bank information (to be completed by all participating banks) – 'BankInfo';
 - b. SLE IRB analysis ('SLE IRB');
 - c. SLE additional data ('SLE additional');
 - d. Leasing overview ('LeasingGeneral');
 - e. Leasing IRB-SA analysis ('Leasing IRB-SA'); and,
 - f. Leasing additional data ('SLE additional').

Annex 2

'ANNEX III

NON-MANDATORY QIS DATA

The completion of the following parts of the current Basel III monitoring templates, classified according to relevant reporting areas, is to be submitted on a best-effort basis as follows

A. For all participating institutions

The following QIS templates:

1. 'Sovereigns';
2. 'Crypto';
3. the **IRRBB-related templates** for monitoring purposes:
'B. CSRBB'.

B. For institutions from BCBS member jurisdictions (Belgium, France, Germany, Italy, Luxembourg, Netherlands, Spain and Sweden)

The following QIS templates:

4. **Operational risk: 'OpRisk' worksheet; and,**
5. **FRTB: 'Trading Book (TB)' worksheet.'**