

EBA/CP/2026/007 Module 5

10 April 2026

Consultation Paper

Revisions to the ITS on supervisory reporting (Commission Implementing Regulation (EU) 2024/3117)

Module on reporting on the boundary and thresholds, market risk, prudent valuation, counterparty credit risk and CVA risk

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1. Boundary, thresholds and market risk; Prudent Valuation; CCR; CVA

1.1. Background and rationale

1. This section presents amendments to the reporting of information on the boundary between the banking and trading books, the thresholds applicable in the area of market risk, the own funds requirements for market, counterparty and credit valuation risks, as well as Prudent Valuation. The amendments consists of additions to the reporting framework – for example, new reporting on the FRTB approaches to the calculation of own funds requirements for market risks, modifications of existing reporting requirements – for example minor changes to the reporting on CVA risks, and removals of certain requirements – for example the deletion of two templates of the reporting on prudent valuation.
2. There are two main drivers for the proposed changes:
 - The application of the revised framework for the treatment of market risks – the Fundamental Review of the Trading Book – including the revised rules on the boundary between the trading and non-trading (banking) books and structural foreign exchange positions from 2027 and
 - The simplification initiative explained in more detail in the ‘umbrella’ module of this consultation paper.

Sources of changes: The implementation of the FRTB framework

3. The implementation of the FRTB framework in the EU was completed in 2024 through Regulation (EU) 2024/1623 (‘CRR3’). The FRTB framework was originally foreseen to apply in the EU from 1 January 2025. With that application date in mind, the EBA had consulted on proposals to expand the reporting on the Alternative Standardised Approach (ASA) and add reporting on the Alternative Standardised Approach (AIMA) and the boundary in 2023. The final proposal for the new reporting was published in 2024.
4. Due to the postponement of the date of application of the FRTB to 1 January 2027, the reporting requirements discussed at that time have not yet become part of the EBA reporting framework. The EBA upholds its proposal from 2024, and seeks to integrate the respective reporting requirements into Regulation (EU) 2024/3117 through this consultation paper.
5. If the European Commission opts to make use of the empowerment of Article 461a CRR for a third time and proposes to introduce temporary amendments to the implementation of the FRTB framework in the EU, the EBA will reflect their impact, if any, in the final amending ITS to

be submitted to the European Commission, aiming to minimise the changes to the design of the reporting laid out in 2024. While this consultation paper includes preliminary assessments of the impact of potential changes to the regulatory framework on the reporting based on the information available at the time of publication of this document, the specific amendment to the reporting framework can only be developed, and/or additional guidance be given, if (and once) the European Commission puts forward a concrete proposal for that 3rd Delegated Act.

Sources of changes: The simplification initiative & technical amendments

6. In the context of the simplification exercise, the proposal presented in this consultation paper includes a number of measures to reduce the cost of compliance with the reporting requirements through the removal of data points, benefitting various types of institutions, and the integration of some information collected in the context of the stress test into the regular reporting. The simplification measures implemented are presented in the next chapter, broken down by area, in tabular format.
7. A few, minor amendments ('technical amendments') to the reporting discussed in this section are, and will be made, to remedy minor issues which were discovered during the application of the ITS (e.g. issues raised in Single Rulebook Q&As), to correct typos, erroneous references and formatting inconsistencies, or improve the useability of the information. Among the technical amendments is one aiming to rectify a misalignment between the regulatory and reporting frameworks.
8. Please refer to the dedicated module on the integration of stress testing data for further information on the related minor changes to the Prudent Valuation- and Counterparty credit risk templates. All other changes envisaged to be made are explained in more detail in the next section, and the related to this Consultation Paper, as well as previous final reports on reporting requirements referenced below.
9. Stakeholder's feedback is mainly sought on the simplification measures.

1.2. The amendments to the reporting requirements – by area

1.2.1. Boundary and thresholds (including reporting on Structural Foreign Exchange (S-FX) positions)

1.2.1.1. Boundary, reclassifications and thresholds

10. The reporting on the thresholds in the area of market risk (C 90.00) is in place since 2021. Even though the regulatory framework changed under the CRR3 (for example, long and short positions are identified and aggregated identified in a different manner), no changes to the design of the template are necessary or currently envisaged.
11. The reporting on the boundary (trading book composition, C 90.05) and reclassifications (C 24.01) was formally integrated into Regulation (EU) 2024/3117 in 2024, but is subject to a

suspending condition (see Article 24(2) of that Regulation). In line with the spirit of the EBA No Action Letter on the FRTB boundary framework, that reporting on the boundary and reclassifications will become applicable, once the FRTB framework is fully applied in the EU (i.e. on 1 January 2027).

12. There is no intention to make changes to the design of the trading book composition or reclassifications template at this point.

Simplification measures

Template(s) or area	Simplification measure	Institutions benefitting from this measure
C 90.05 (Trading book composition)	The information in C 90.05 only has to be reported by institutions having a trading book the size of which exceeds the threshold of Article 94 CRR.	Institutions with small trading books

1.2.1.2. Structural Foreign Exchange Positions

13. In 2024, the EBA consulted on the reporting on structural foreign exchange positions (S-FX positions), alongside its proposal for the prudential treatment of such positions. The final proposal on design of the template, and its accompanying instructions, is presented in the [final report](#) published in December 2025 (EBA/RTS/2025/09); please refer to that final report for further details. Through this consultation paper, the EBA intends to formally integrate the S-FX reporting into Regulation (EU) 2024/3117.
14. The template is presented as part of the 'boundary and thresholds'-section, as the S-FX provision may be relevant for institutions irrespective of the approach to calculating own funds requirements for market risks.

1.2.2. Approaches to market risk: Simplified Standardised Approach (SSA)

15. In accordance with Article 325 of Regulation (EU) No 575/2013 ('CRR') as amended by Regulation (EU) 2024/1623 ('CRR3'), institutions applying the (Simplified) Standardised Approach (SSA) should scale up the own funds requirements computed for the different types of risks by applying certain scaling factors. In the context of the postponement of the application of the FRTB framework in the EU, the application of that provision is currently suspended via Article 520a CRR.
16. The templates dedicated to the SSA that reflect the scaling factors are already part of Regulation (EU) 2024/3117. In alignment with the prudential framework, the reporting of the respective information is suspended through Article 5(4) of that Regulation (EU) 2024/3117,

until the FRTB framework enters into force. (i.e. the first reference date for the reporting will formally be Q1 2027¹).

17. The reporting may be affected, to a minor extent, by amendments to the regulatory framework introduced via a potential 3rd Delegated Act on the FRTB. Further details on the consequences of the FRTB framework becoming applicable in full can be found in explanatory boxes in Annex 5.04.

Simplification measures

Template(s) or area	Simplification measure	Institutions benefitting from this measure
C 18.01 (Interest rate risk)	Removal of the breakdown by currency (i.e. removal of the z-axis)	Institutions eligible to apply the SSA
C 21.01 (Equity risk)	Removal of the breakdown by market (i.e. removal of the z-axis)	

1.2.3. Approaches to market risk: Alternative Standardised Approach (ASA) and Alternative Internal Models Approach (AIMA)

18. In 2024, the EBA published its final report on amendments to the specific reporting requirements for market risk (FRTB reporting) ([EBA/ITS/2024/002](#)). That final report aimed to expand the reporting on the FRTB Alternative Standardised Approach (ASA) and to introduce reporting on the FRTB Alternative Internal Models approach (AIMA). In the light of the postponement of the application of the FRTB framework in the EU to 1 January 2027, these amendments to the reporting framework were put on hold.
19. Through this consultation paper, the EBA intends to integrate the reporting requirements described in that final report into the ITS on Supervisory Reporting. Please refer in particular to section 2.4 and Annexes III and IV to that final report for information on the content and design of the reporting on the ASA, the AIMA and economic profits and losses.
20. The reporting may be affected by amendments to the regulatory framework introduced via a potential 3rd Delegated Act on the FRTB. Based on the information available at the time of publication of this consultation paper, explanatory boxes in Annex 5.06 tentatively point out how the potential amendments to the regulatory framework could translate into changes to the ASA- and AIMA templates.
21. Furthermore, the templates (Annex 5.05) and instructions (Annex 5.06) attached to this module of the consultation paper have been editorially revised and one misalignment with

¹ See annex for further considerations on the release planning

the CRR in template C 95.00 – affecting the representation of the calculation of the own funds requirements for the IRT portfolio/desks – has been rectified.

Simplification measures

Template(s) or area	Simplification measure	Institutions benefitting from this measure
Offsetting group-based reporting: Materiality	'Multi entity-offsetting groups' (OGs) no longer automatically qualify as material in accordance with the instructions presented in Annex 5.06 (see Part II, Section 1.1). Their materiality is assessed based on quantitative and qualitative criteria.	Institutions belonging to groups for which partial offsetting permissions (Article 325b CRR) were granted
Offsetting group-based reporting: ASA templates	The ASA details templates (i.e. C 92.01 to C 94.03) are reported only for the total of all OGs, but not material OGs. Only the ASA summary template (C 91.01) is reported both for the total and every material OG.	Institutions applying the ASA and belong to groups for which no or partial offsetting permissions were granted
C 96.01.2 (Stress periods)	Deletion of the template	
C 96.05.2 (SSRM by method)	Deletion of the template	
C 97.00 (Trading desks)	Removal of standardised qualitative information on the business conducted via AIMA trading desks; only a free-text description is needed	Institutions applying the AIMA
C 98.02.1 (AIMA DRC: Correlations)	The number of individual counterparties for which data is reported is reduced from 25 to 20.	
C 99.00 (Economic pro-fits and losses)	The information only has to be reported by institutions having both a non-small trading book (Article 94 CRR) and sizeable business subject to market risk (Article 325a CRR).	Institutions without significant exposure to market risks

1.2.4. Approaches to market risk: Internal model under the CRR2

22. Once internal models for market risk under the CRR2, currently still in use due to the postponement of the application of the FRTB framework in the EU, cease to be relevant for the calculation of own funds requirements, template C 24.00 dedicated to information about positions in scope and own funds requirements calculated on the basis of those internal models will be removed.
23. Among the potential measures presented by the European Commission in its consultation paper on a potential 3rd Delegated Act on the FRTB is an institutions-specific multiplier, applied to the own funds requirements calculated on the basis of the FRTB framework, that would be periodically recalibrated to the own funds requirements determined on the basis of the CRR2. If this measure becomes part of a 3rd Delegated Act, institutions choosing to apply it would be required to continue reporting C 24.00 until that measure expires (i.e. beyond 1 January 2027, when the FRTB framework starts being applied in the EU in full).

1.2.5. Prudent Valuation

Simplification measures

Template(s) or area	Simplification measure	Institutions benefitting from this measure
C 32.03 (Model risk AVA)	Deletion of the template	Institutions applying the core approach
C 32.04 (Concentrated pos. AVA)	Deletion of the template	

1.2.6. Counterparty credit risk (CCR)

24. The proposal presented in this consultation paper does not foresee any major changes to the detailed reporting requirements on counterparty credit risks (C 34.01 – C 34.11).
25. A minor change to C 34.01, dedicated to thresholds applicable in the area of counterparty credit risk, is proposed to rectify a misalignment between the regulatory and reporting frameworks triggered by the introduction of the ‘main risk driver’-approach in the CRR3, and raised in Q&A 7431.

1.2.7. Credit Valuation Adjustment risk (CVA)

26. The proposal presented in this consultation paper does not foresee any major changes to the detailed reporting requirements on credit valuation adjustment risk (C 25.01).
27. Minor changes are introduced, rectifying issues raised in Q&As:

- Cells {r0020, c0050} and {r0130, c0050} are greyed out in response to Q&A 7456, as they cannot include any meaningful value respectively duplicate information reported in another cell and
- The label and instructions for c0090 are refined in response to Q&A 7489, to clarify that the value reported should be $BACVA^{csr-unhedged}$ before applying the discount factor DS_{CVA} .

1.3. Overview of questions for consultation

Question 1 – Alignment with the regulatory framework (BOU, MKR, PRUVAL, CCR, CVA)

Did you identify any issues of the representation of the regulatory framework in the reporting framework, as regards the reporting on the boundary and thresholds, market risks, Prudent Valuation, CCR or CVA risk?

If you have suggestions on how to address these issues, please share them.

Question 2 – Clarity of the reporting requirement (BOU, MKR, PRUVAL, CCR, CVA)

Is it clear, which entities are subject to which reporting obligation?

Are the amended templates and instructions clear?

If you identify an issue, please also make suggestions on how to address that issue.

Question 3 – Simplification measures

To which extent will the simplification measures proposed entail a reduction of the cost of compliance with the reporting requirements for you?

If you can, please provide quantitative estimate (by individual measure or for all the measures presented in this section).

Question 4 - Cost of compliance with the reporting requirements: Is or are there any element(s) of this proposal for new and amended reporting requirements that you expect to trigger a particularly high, or in your view disproportionate, effort or cost of compliance? If yes, please:

- specify which element(s) of the proposal trigger(s) that particularly high cost of compliance,
- explain the nature/source of the cost (i.e. explain what makes it costly to comply with this particular element of the proposal) and specify whether the cost arises as part of the implementation, or as part of the on-going compliance with the reporting requirements,
- offer suggestions on alternative ways to achieve the same/a similar result with lower cost of compliance for you.

1.4. Impact assessment

28. Please refer to the Final Report on the Draft Implementing Technical Standards Amending Commission Implementing Regulation (EU) 2021/451 with regard to reporting requirements for market risk and repealing Commission Implementing Regulation (EU) 2021/453 ([EBA/ITS/2024/002](#)) for the assessment of the impact of the most significant proposals presented in this section.

1.5. Examples

29. Please refer to the Final Report on the Draft Implementing Technical Standards Amending Commission Implementing Regulation (EU) 2021/451 with regard to reporting requirements for market risk and repealing Commission Implementing Regulation (EU) 2021/453 (EBA/ITS/2024/002) for the assessment of the impact of the most significant proposals presented in this section.