



# EVOLUTION OF THE EBA REPORTING REQUIREMENTS

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# OUTLINE

- 1 EBA framework releases 2.9 and 2.10
- 2 EBA framework release 3.0
- 3 Pillar 3 integration into supervisory reporting

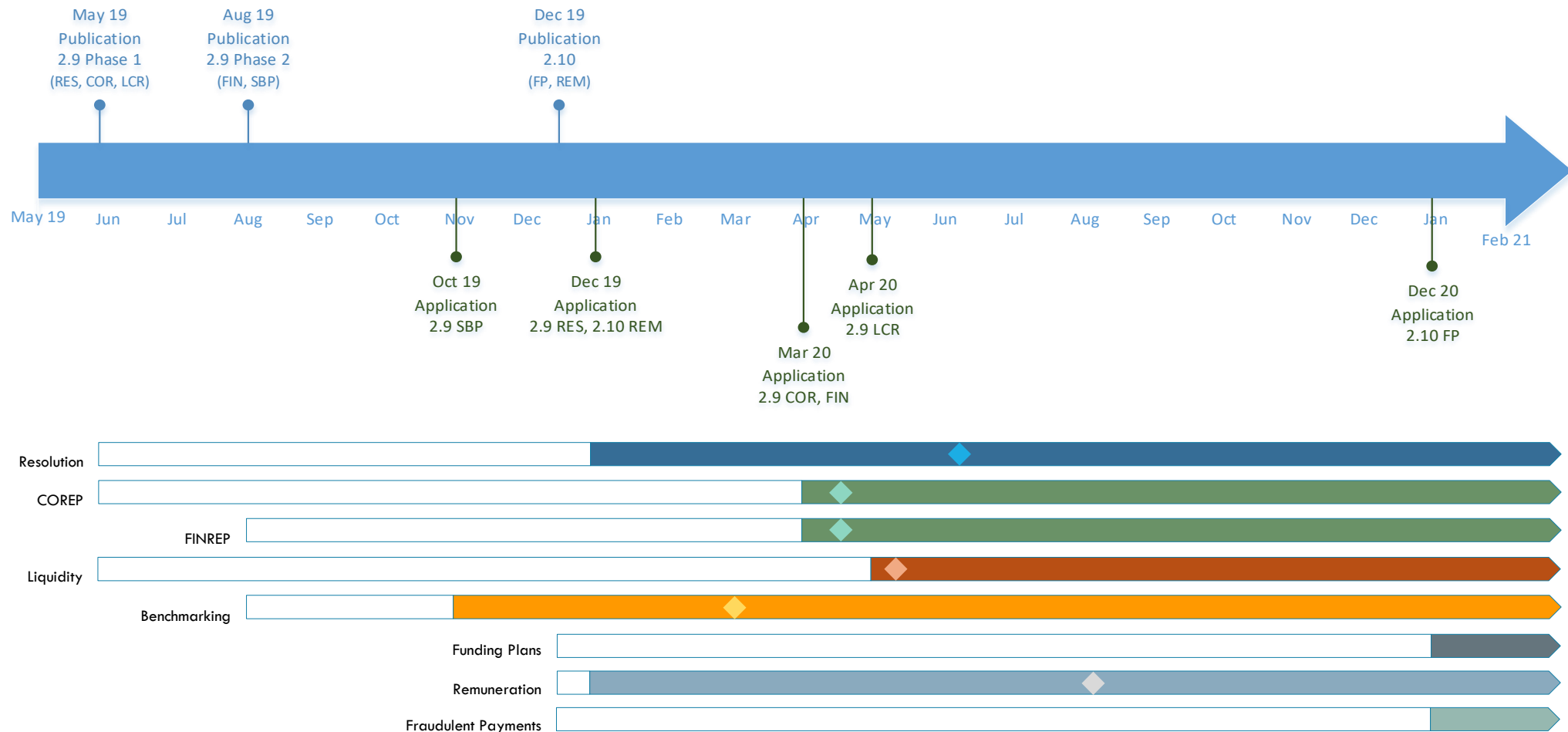


## RELEASE V2.9 AND 2.10 OF THE REPORTING FRAMEWORK – OVERVIEW/SCOPE (I)

On framework release **2.9**, EBA is moving to a new **modular release** mode, where different modules of the reporting framework will be published and applied at different points in time

This approach will provide institutions with **as much implementation time as possible** under the circumstances

# RELEASE V2.9 AND 2.10 OF THE REPORTING FRAMEWORK – OVERVIEW/SCOPE (II)



# RELEASE V2.9 AND 2.10 OF THE REPORTING FRAMEWORK – OVERVIEW/SCOPE (III)

## Release 2.9 - Phase 1 *Published on 28<sup>th</sup> May*

2.9.RES : Resolution reporting

2.9.LCR : Liquidity Coverage Ratio (LCR amending Delegated Act)

2.9.COR : COREP (new Securitisation framework)

## Release 2.9 - Phase 2

2.9.FIN : FINREP (NPE, P&L and IFRS 16) – *Being finalised, to be published without technical package*

2.9.SBP : Supervisory Benchmarking of internal models - *finalising the final draft ITS*

## Release 2.10

2.10: Guideline on Funding Plans

2.10: Remuneration package (DPM / taxonomy integration)

2.10: Guideline on Fraudulent Payments

## RELEASE V2.9 AND 2.10 OF THE REPORTING FRAMEWORK – OVERVIEW/SCOPE (IV)

Publication	RES	LCR_DA	COREP	AE	FINREP	SBP	REM	FP
2.8	1.0.1	2.3.2	2.3.2	1.0.5	2.2.2	1.0.5	2.0.0	1.0.6
2.9 May	1.1.0	2.4.0	2.4.0					
2.9 June				1.0.5	2.3.0	1.0.6	2.1.0	
2.10	1.1.0	2.4.0	2.4.0	1.0.5	2.3.0	1.0.6	2.1.0	2.0.0

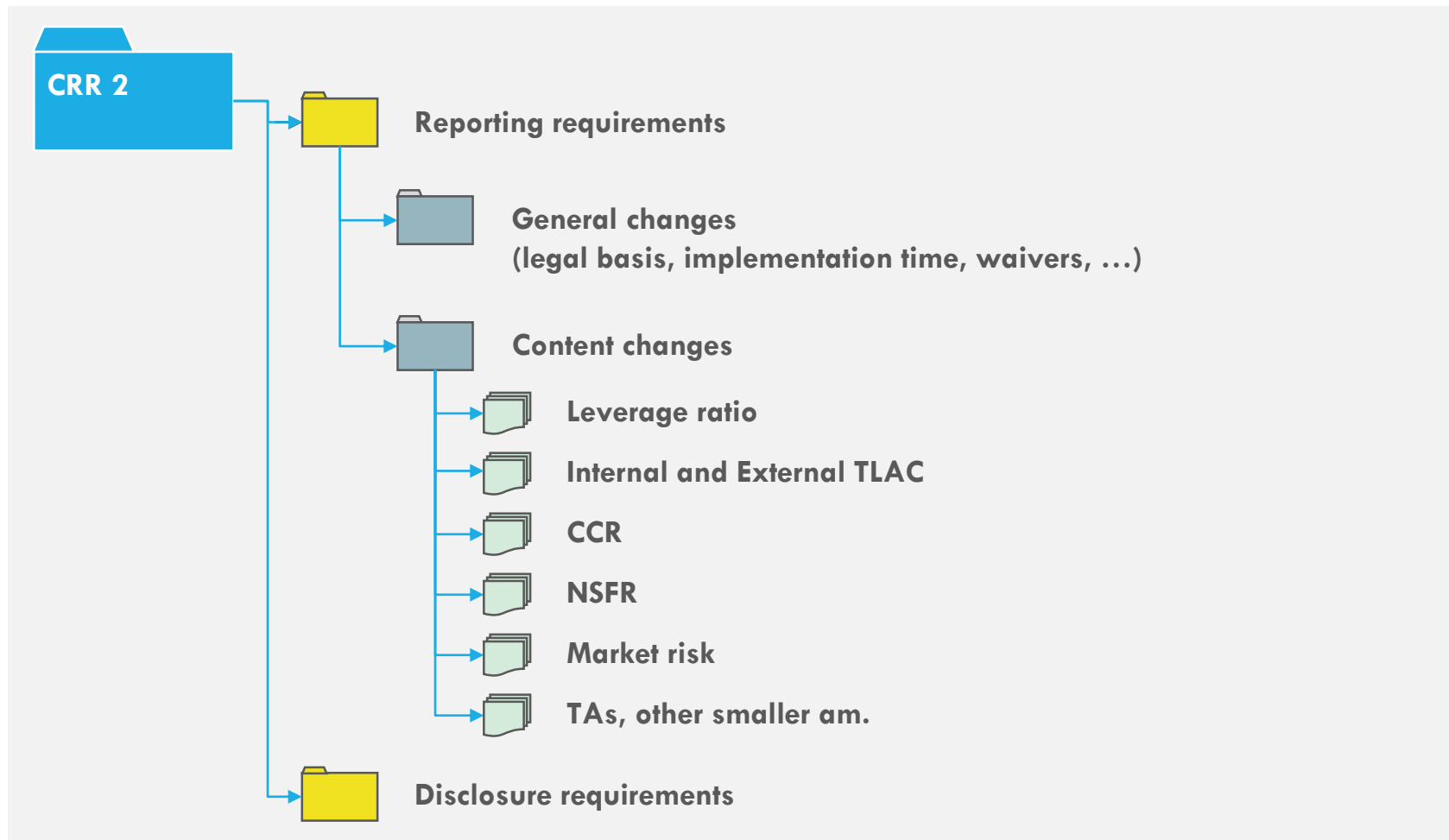
2.9 Res	2.9 LCR	2.9 COR	2.9 FIN	2.9 SBP	2.10 FP
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## VERSION 3.0: OVERVIEW OF MAIN CHANGES (I)

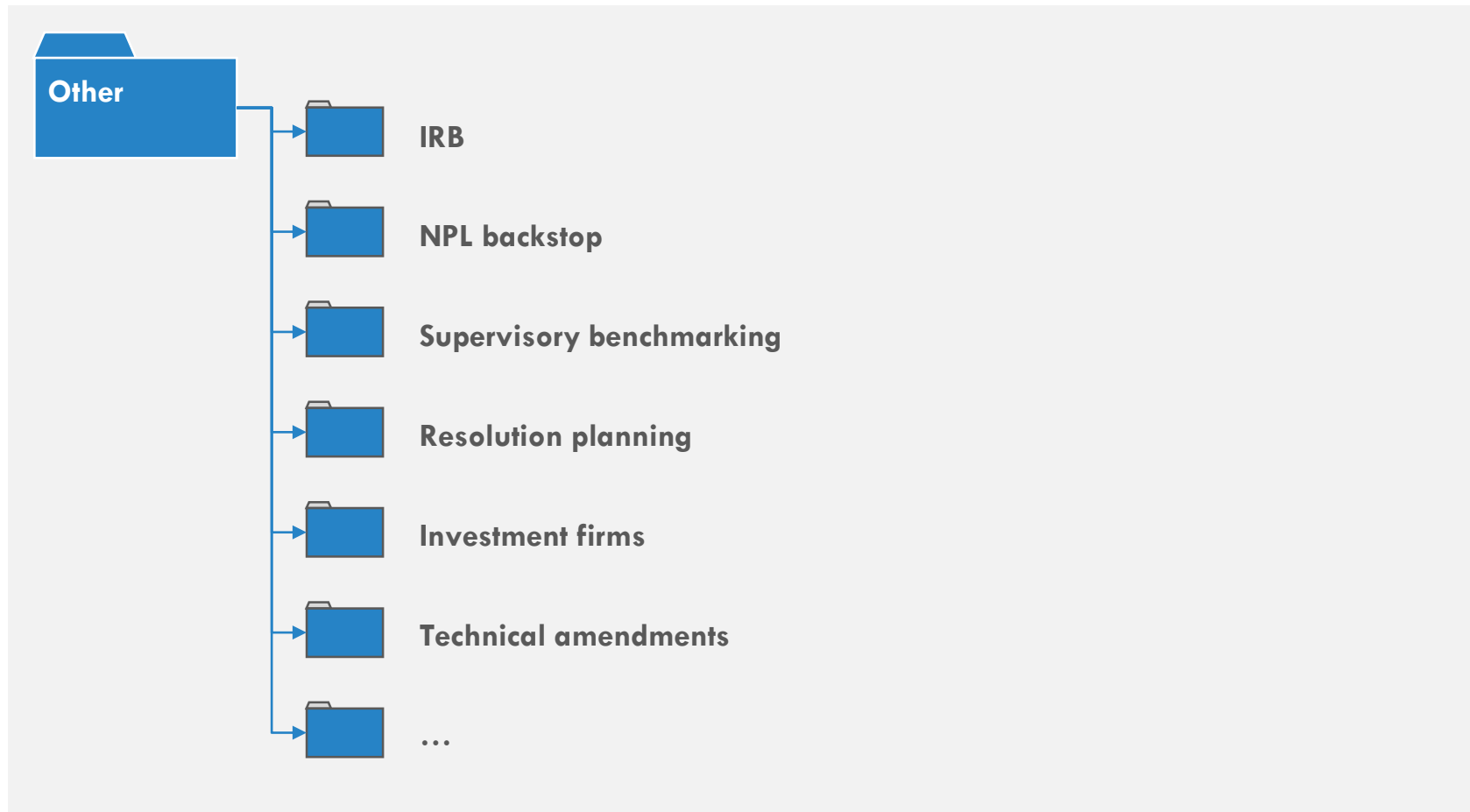




## VERSION 3.0: OVERVIEW OF MAIN CHANGES (II)



## VERSION 3.0: OVERVIEW OF MAIN CHANGES (III)



# MAIN CHANGES CRR2 AND BRRD2

## Major changes or new reporting

- Net Stable Funding Ratio (**NSFR**)
- Counterparty Credit Risk (**CCR**)
- Minimum Requirement for Eligible Liabilities (**MREL**) + Total Loss Absorbing Capacity (**TLAC**)
- New market risk reporting in parallel with the existing market risk to reflect Fundamental Review of Trading Book (**FRTB**)
- Minimum requirements for provisioning of NPLs (so called **prudential backstop**)

## Significant changes

- Leverage Ratio
- Internal Ratings Based approach (**IRB**)
- Large Exposures

## Main conclusion

Impact on almost all parts of the ITS on supervisory reporting (Regulation 680/2014)



**Replacement of the whole ITS**

## TENTATIVE TIMELINE

Builds around the new regulations... and roughly looks like:



# NEW REPORTING FOR INVESTMENT FIRMS (I)

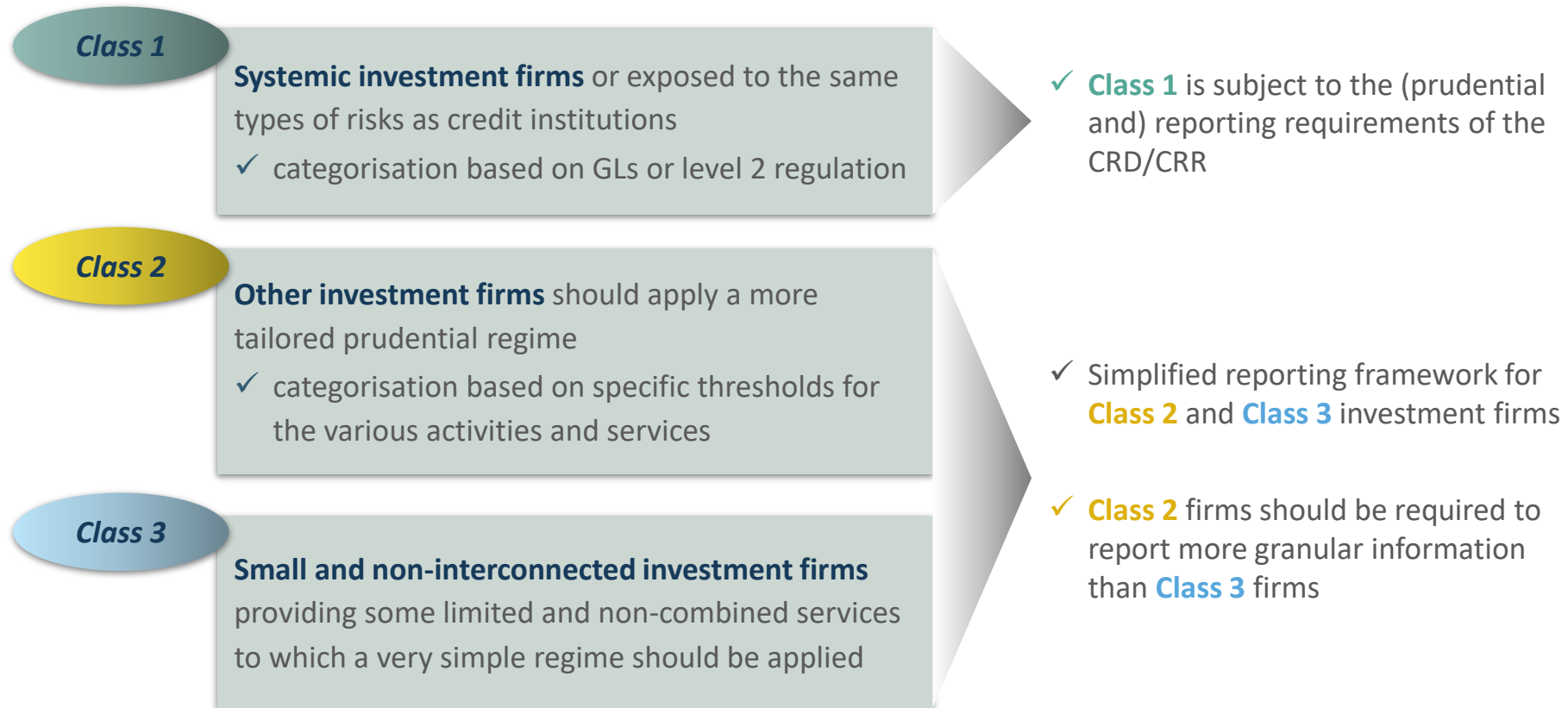
In the future, investment firms will be subject to a separate prudential regime

## Legislative timeline

- ✓ The EU Commission released its proposal on 20 December 2017
- ✓ **Entry into force:**
  - ✓ **Reporting:** 12 months after entry into force of the IFD/IFR
  - ✓ **Disclosures:** 18 months after entry into force of the IFD/IFR

# NEW REPORTING FOR INVESTMENT FIRMS (II)

The new categorisation of MiFID investment firms and their reporting requirements

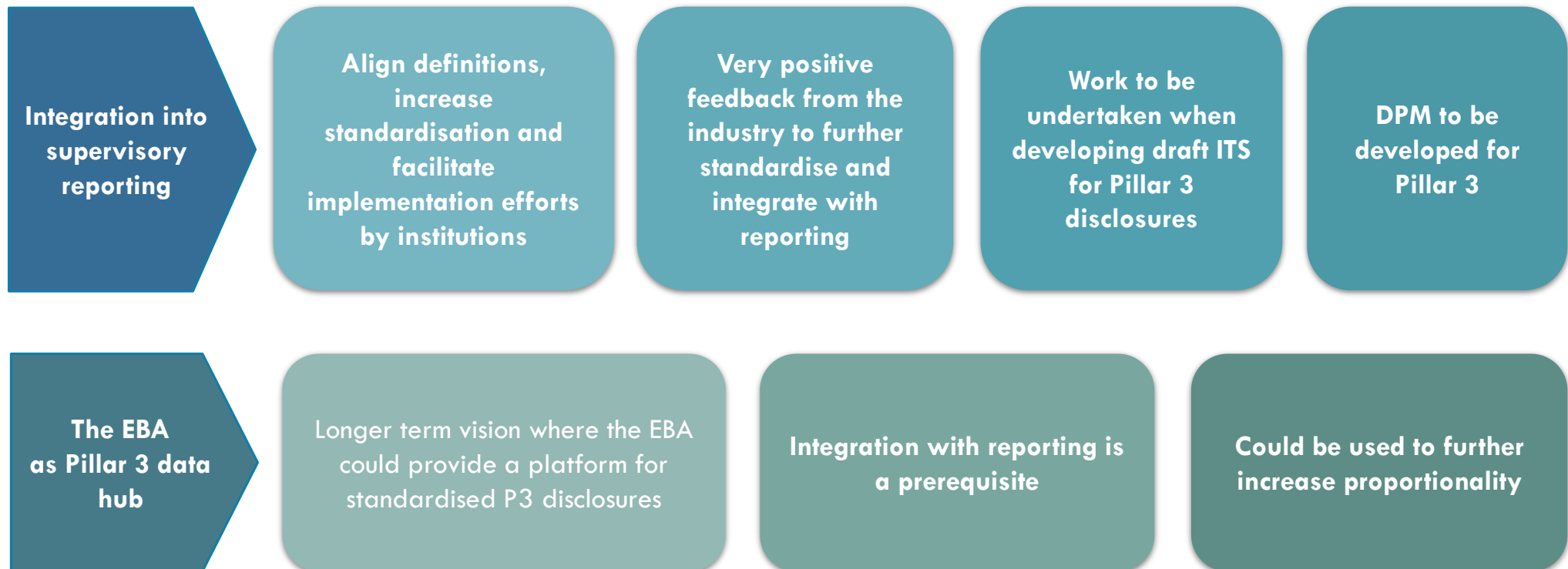


# OUTLINE

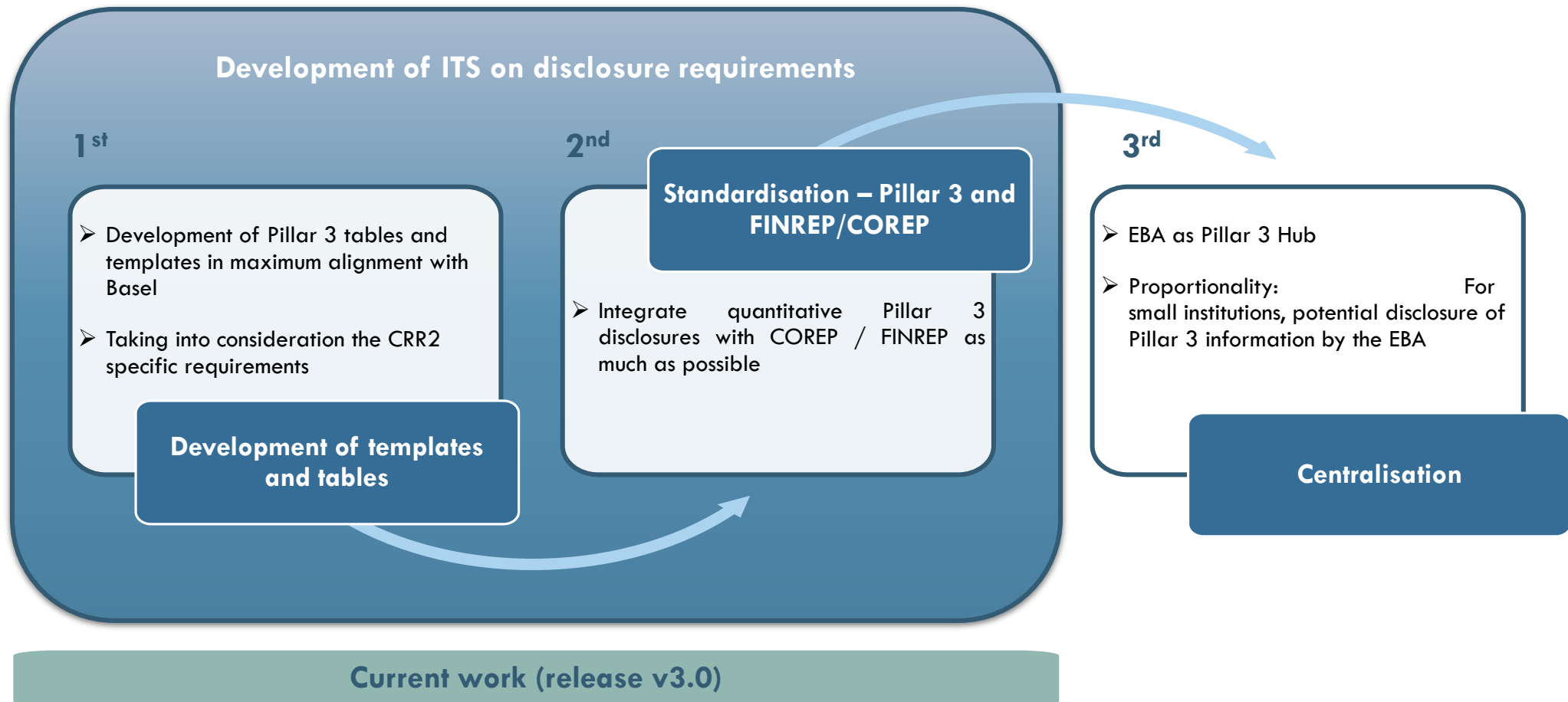
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## PILLAR 3 – INTEGRATION INTO REPORTING AND P3 CENTRAL DATA HUB



# INTEGRATION OF PILLAR 3 AND REPORTING FRAMEWORK





## EUROPEAN BANKING AUTHORITY

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