



## The EBA's agenda on reporting

Cristina Abascal | Loans Management, Reporting and Transparency Unit, EBA  
16 June 2020 | XBRL Europe Webinar

# Agenda

## **1** Reporting roadmap

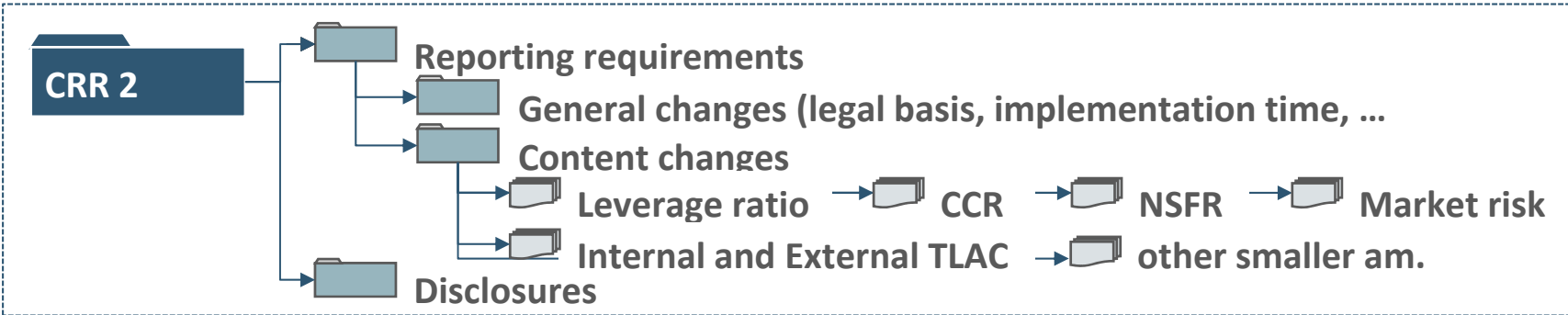
### **1.1** New reporting mandates

### **1.2** Towards a more proportionate and efficient reporting framework

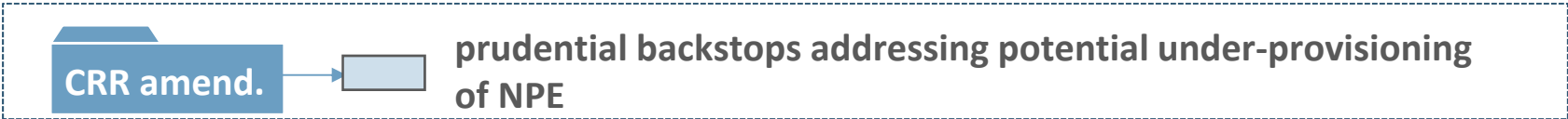
## **2** EBA Guidelines on Covid-19 reporting

# Reporting mandates

## New banking reporting package



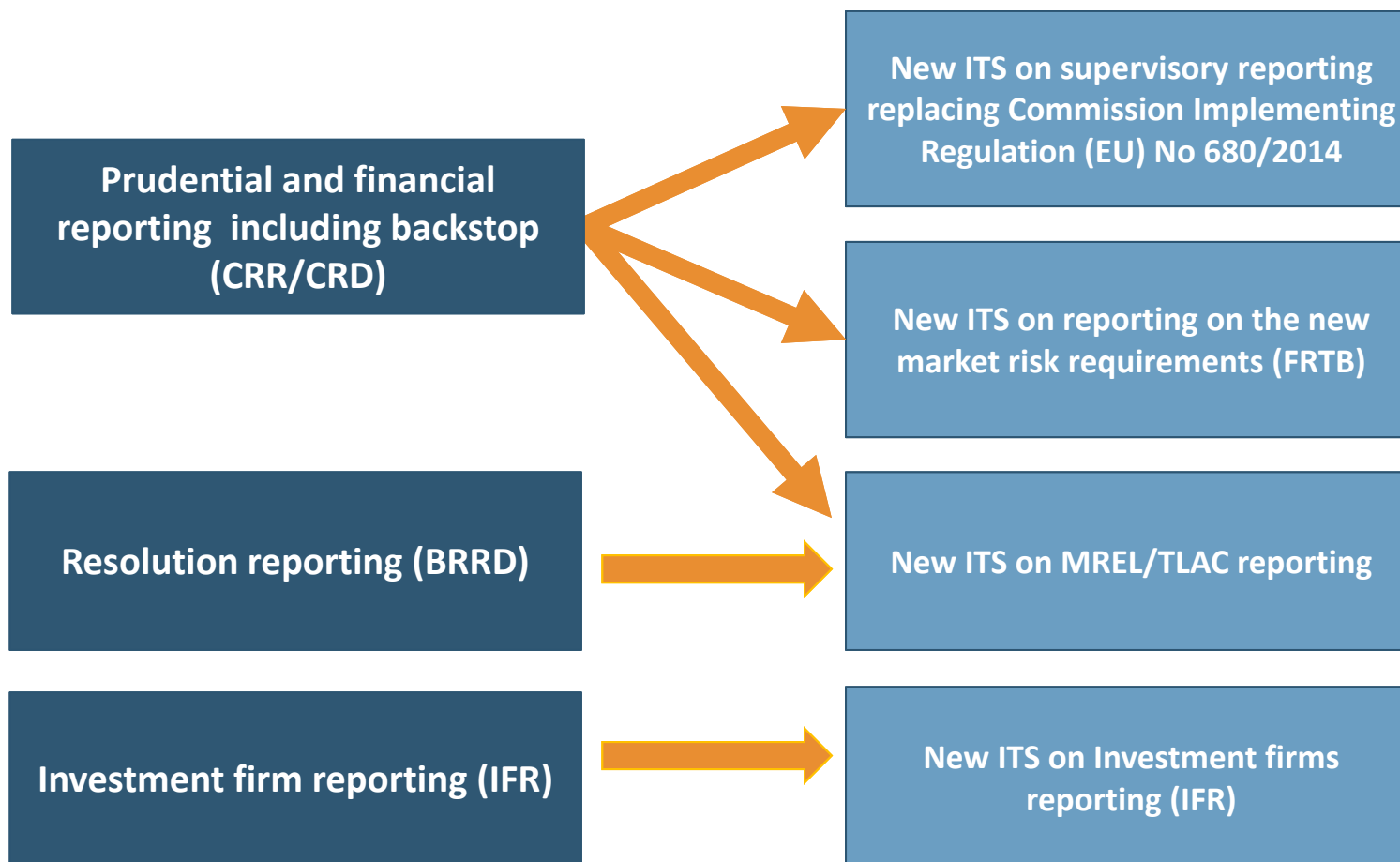
## Regulation on minimum coverage of NPE



## Investment firms regulatory package



# Reporting mandates



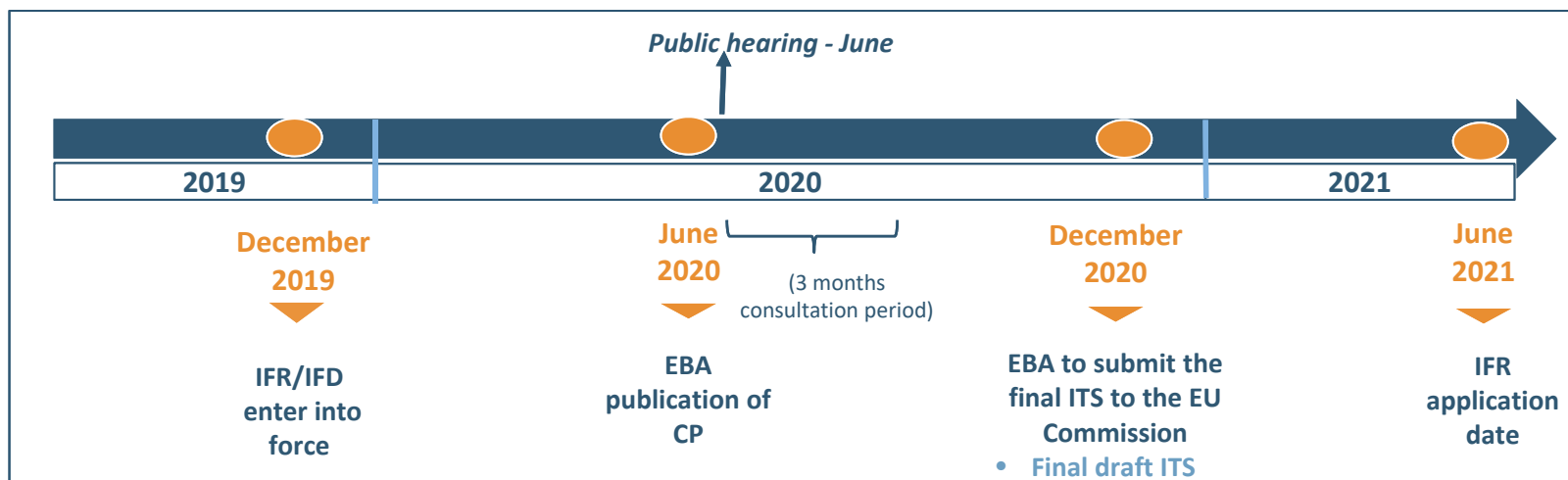
# Timelines

## Timeline – New ITS on supervisory reporting and MREL/TLAC



- MREL/TLAC publication of CP in November
- \*\*Submission of the final ITS to the EC expected in July

## Timeline – New ITS on supervisory reporting and disclosures of investment firms



# Agenda

## **1** Reporting roadmap

### **1.1** New reporting mandates

### **1.2** Towards a more proportionate and efficient reporting framework

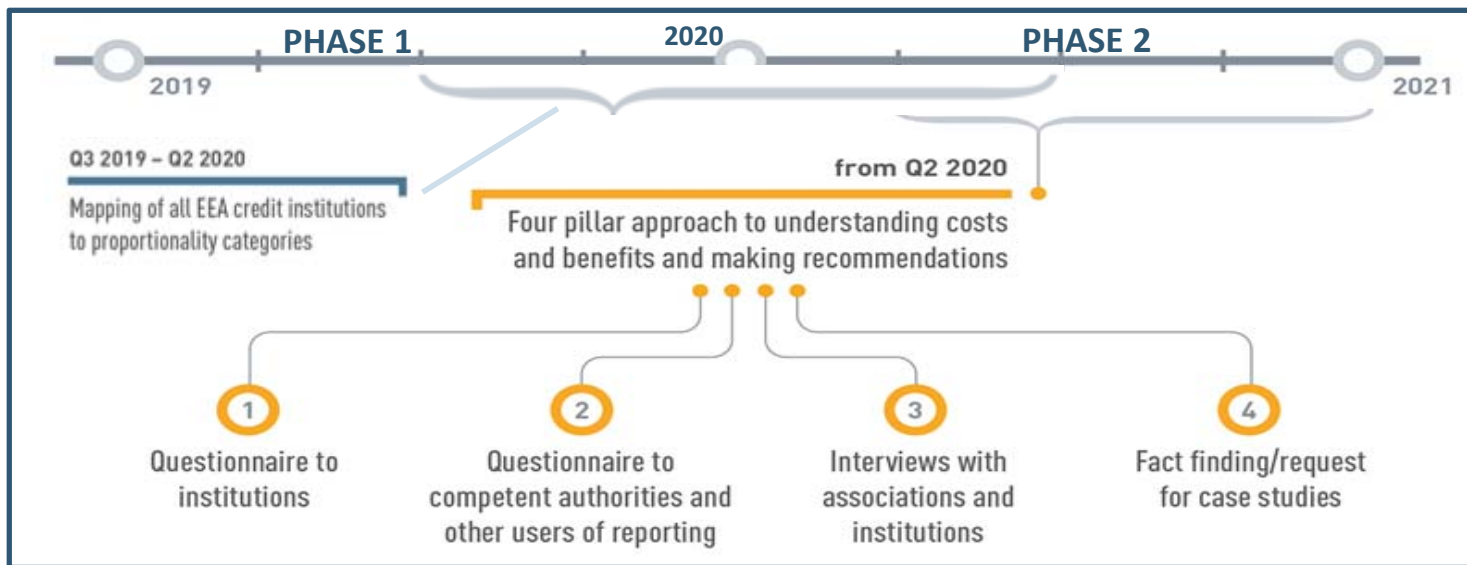
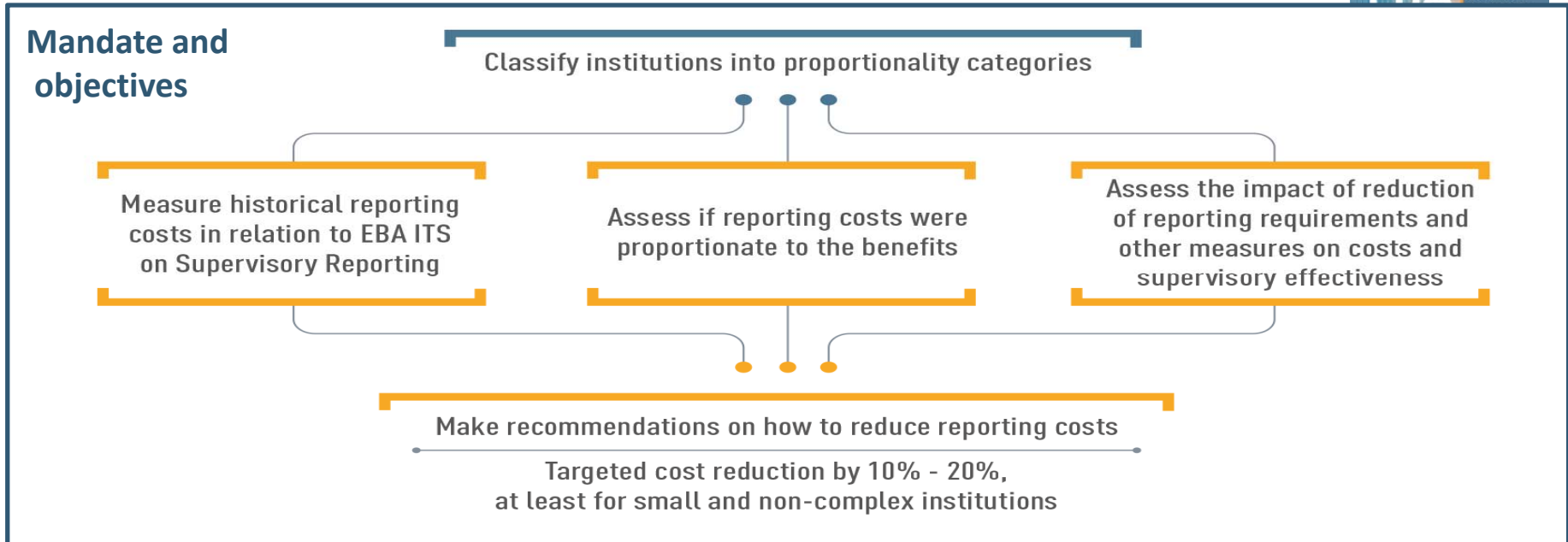
## **2** EBA Guidelines on Covid-19 reporting

# A pathway for a more efficient and proportionate supervisory reporting



<https://eba.europa.eu/eba-publishes-its-roadmap-risk-reduction-measures-package>

# EBA study on cost of compliance







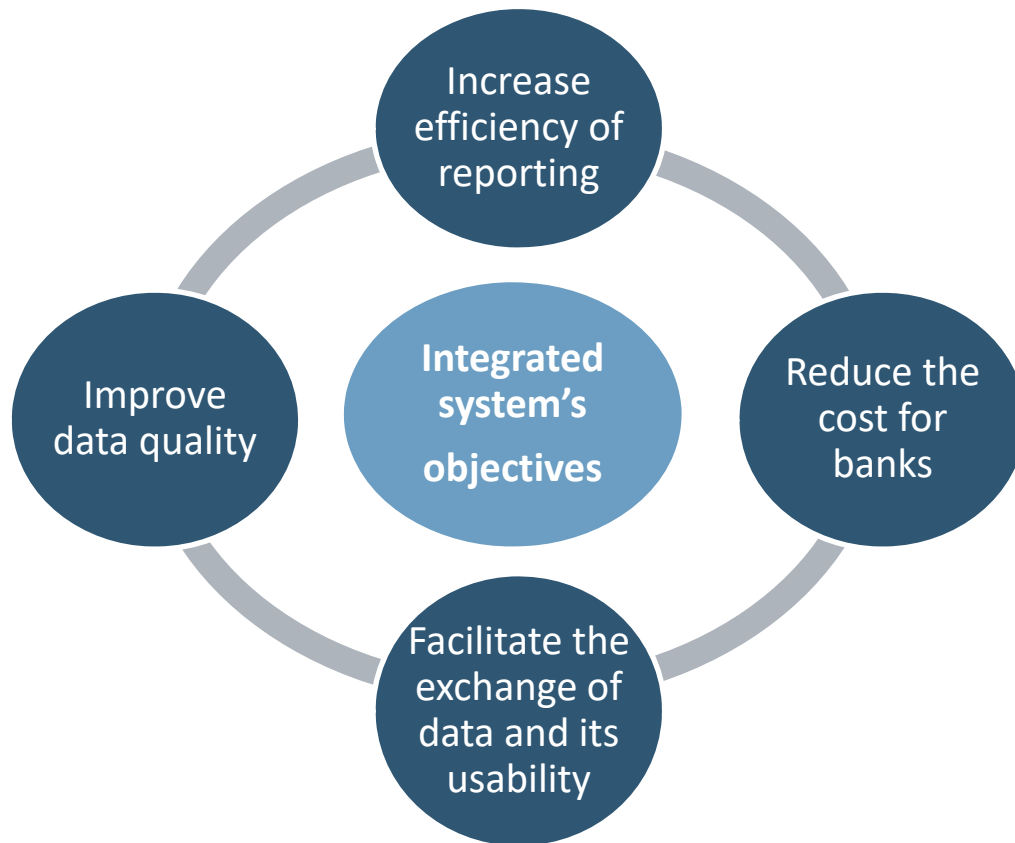
# Feasibility study on integrated reporting

## Mandate and objectives

Feasibility study on integrated reporting

### CRR2 mandate: Integration at EU level

- **Article 430c:** EBA shall prepare a report on feasibility regarding the development of a consistent and integrated system for collecting statistical data, resolution data and prudential data
- **Coordination** of the project to be done by EBA as an EU institution where all EU countries interests/needs are represented/covered



### Important considerations for the feasibility study:

- Understand the cost drivers of institutions' reporting processes
- The usability for the public sector
- The future proofing of the data ecosystem

# Agenda

## **1** Reporting roadmap

### **1.1** New reporting mandates

### **1.2** Towards a more proportionate and efficient reporting framework

## **2** EBA Guidelines on Covid-19 reporting

# EBA Guidelines on Covid-19 reporting and disclosure requirements



<b>Objective</b>	<ul style="list-style-type: none"><li>▪ <b>Monitoring</b> the implementation of the <b>measures introduced in response to the COVID-19 crisis</b> and loans that fall under the scope of the EBA Guidelines on legislative and non-legislative moratoria on loan repayments applied in the light of the COVID-19 crisis (EBA/GL/2020/02)</li></ul>
<b>Scope</b>	<ul style="list-style-type: none"><li>• Loans subject to EBA-compliant moratoria and other COVID-19-related forbearance measures (active and expired) and newly originated loans subject to public guarantee schemes in the context of the COVID-19 crisis</li></ul>
<b>Content</b>	<ul style="list-style-type: none"><li>• Overviews of measures applied in response to the COVID-19 crisis</li><li>• Information on measures applied in response to the COVID-19 crisis (active and expired)</li><li>• Breakdown by NACE codes</li><li>• Impact on P&amp;L and prudential information</li></ul>
<b>Application</b>	<ul style="list-style-type: none"><li>• At the individual and consolidated levels (<b>possible waiver of the individual level</b>)</li></ul>
<b>Format</b>	<ul style="list-style-type: none"><li>• DPM, validation rules and XBRL taxonomy</li><li>• Publication as a separate module in 2.10 phase 2 in June 2020.</li></ul>
<b>Freq. &amp; report. dates</b>	<ul style="list-style-type: none"><li>• Quarterly but <b>CAs can increase the frequency</b></li><li>• Same reference and remittance dates of the ITS on reporting starting from <b>30 June 2020</b> (with remittance date: 11 August 2020)</li></ul>
<b>Duration</b>	<ul style="list-style-type: none"><li>• Expected duration of <b>18 months</b></li></ul>



## **EUROPEAN BANKING AUTHORITY**

---

Floors 24-27, 20 Av André Prothin, 92927 Paris La Défense

---

Tel: +33 1 86 52 7000

---

E-mail: [info@eba.europa.eu](mailto:info@eba.europa.eu)

---

<http://www.eba.europa.eu>

# Investment firms – Reporting and disclosures

ITS on reporting and on disclosure of own funds and RTS on the monitoring of thresholds



Consultation paper published	Final Draft ITS and RTS	Reporting reference date	Disclosures applicable
June 2020	December 2020	September 2021	26 June 2021

	Content
Article 54 Reporting requirements	(a) level and composition of own funds
	(b) own funds requirements
	(c) own funds requirement calculations
	(d) the level of activity in respect of the conditions set out in Article 12(1), including the balance sheet and revenue breakdown by investment service and applicable K-factor
	(e) Concentration risk
	(f) Liquidity risk
Article 55 Reporting requirements	Reporting requirements for certain IF (thresholds)
Article 49 Disclosure requirements	Own funds

