



# EBA – Reporting and disclosures

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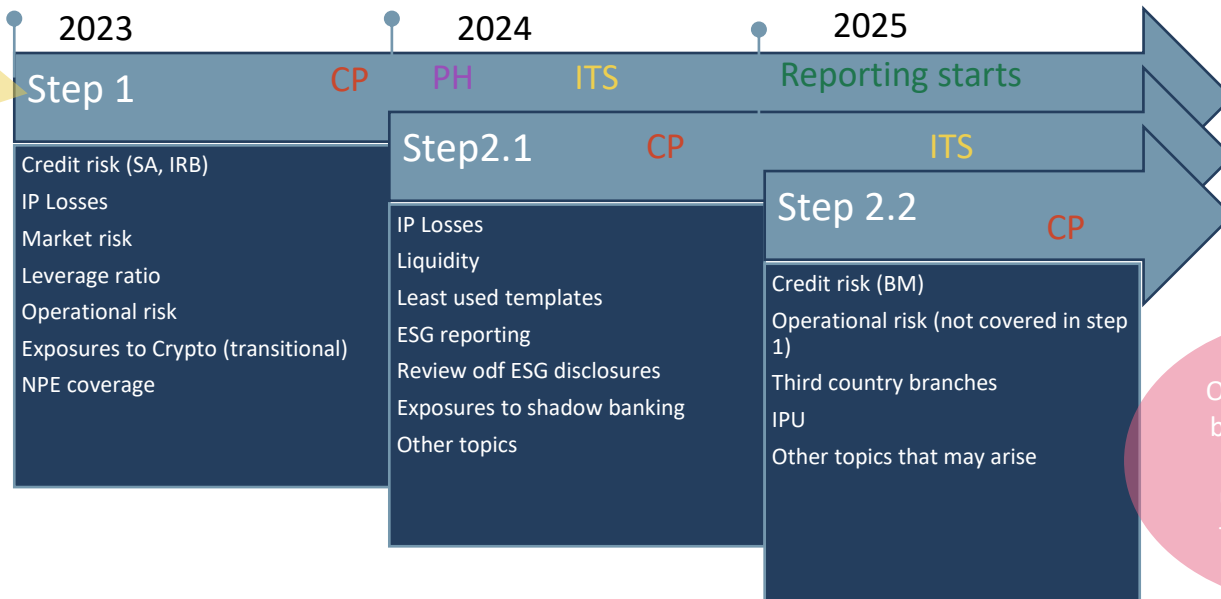
Progress on reporting and disclosures and upcoming reporting frameworks

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# EBA Reporting and disclosure roadmap CRR3 and CRDVI

CP published on 14 Dec 23.  
 Finalisation by end June 2024.  
 Presentation to Scredat in April meeting

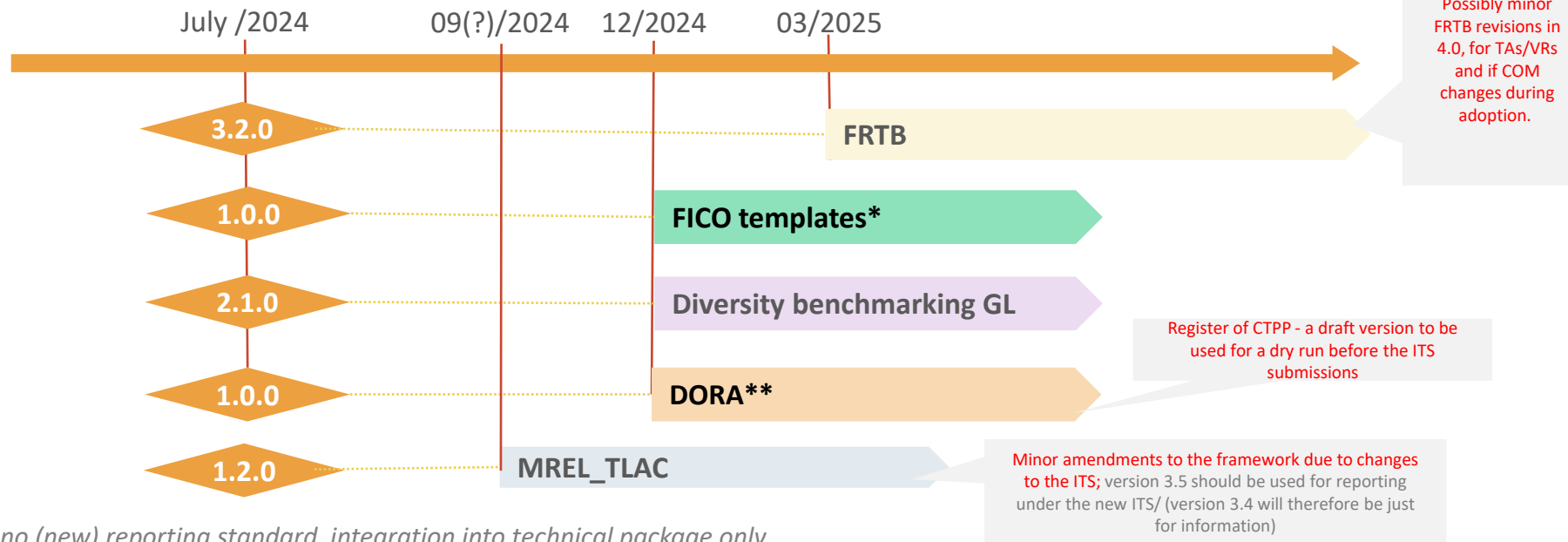


Outside of roadmap but to start in 2025:  
 FINREP (IFRS 18 update, least used templates, OTHER)

## In parallel

- Migration to DPM 2.0
- DPM quality review project - Revision of the EBA semantic dictionary and glossary in preparation for migration to DPM 2.0 and the work on integrated reporting

# Reporting frameworks v3.5. – *in development*



\* no (new) reporting standard, integration into technical package only

\*\* reporting standards developed in the context of the ESAs JC



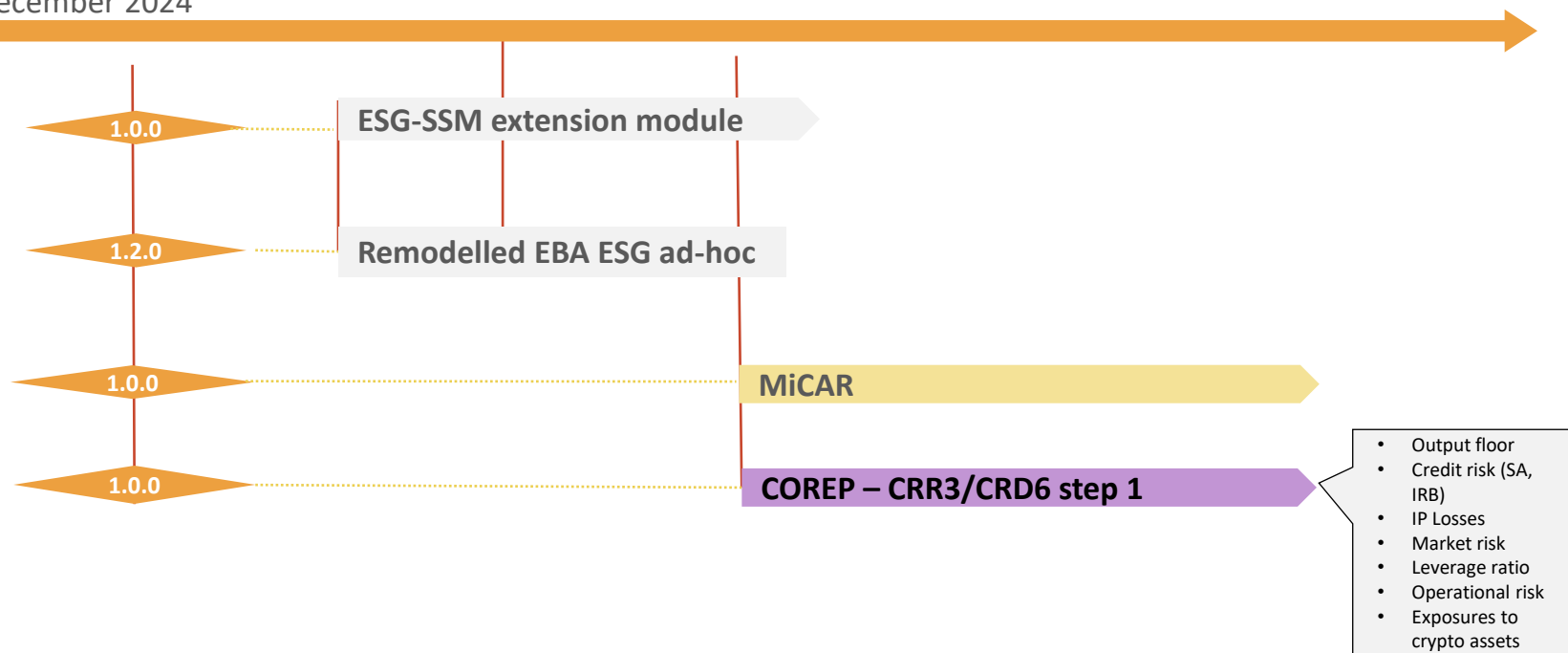
# 3. Reporting frameworks v4.0. – *upcoming*

Draft Oct/Final publication  
December 2024

12/2024

01/2025

03/2025



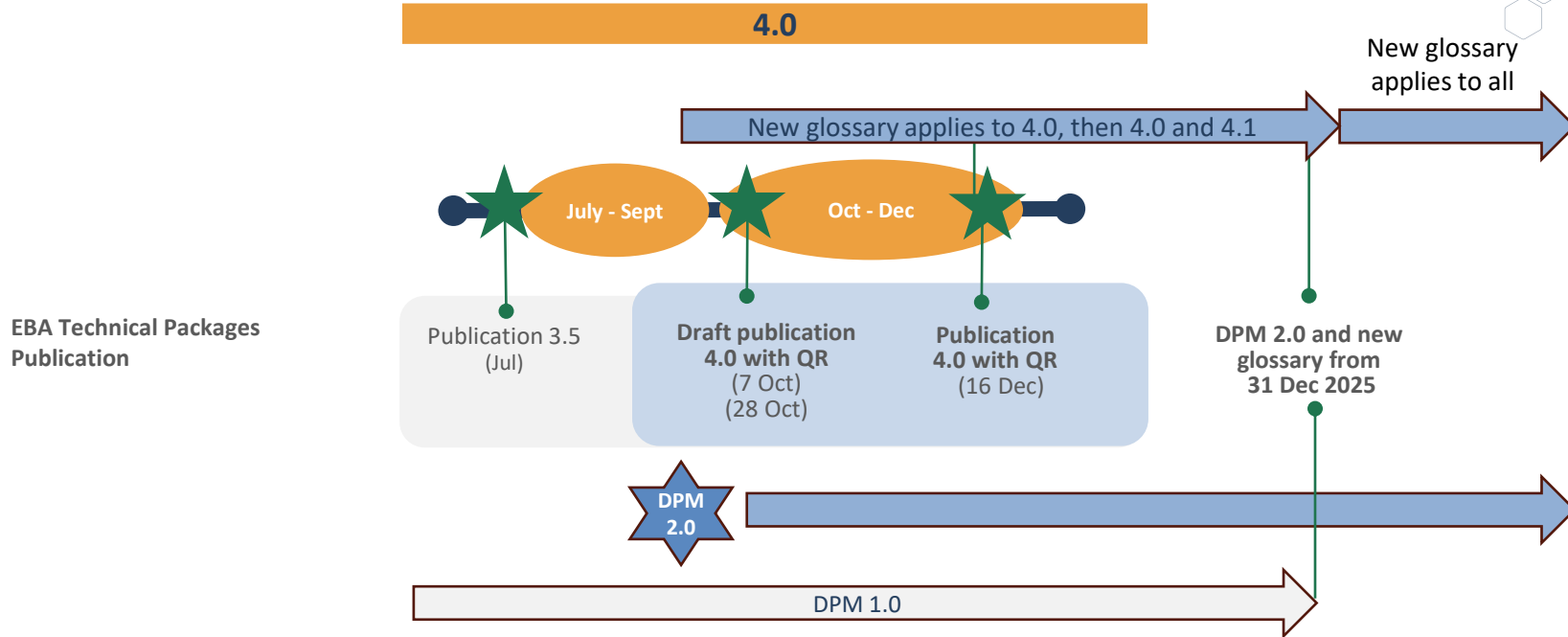
DPM 2.0 standard + new semantics

publication

In DPM 1.0. and DPM 2.0 standard + new semantics

# Reporting releases and DPM 2.0

## Tentative timeline



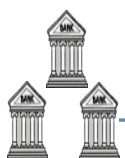
# Pillar 3 data hub project (P3DH)

- Centralise the prudential disclosures and make prudential information readily available through a single electronic access point (on EBA's website)
- Scope of data: all information necessary to comply with the disclosure requirements set out in Part Eight of the CRR, including quantitative and qualitative information

## Large and Other Institutions

Submission to the EBA P3DH via EUCLID using a digital identity solution

Dissemination of Pillar 3 reports



LARGE BANKS



Written attestation as per Article 431(3) CRR

*Files already signed off by the institutions*

- ✓ EBA provides visualisation, data exploration and API solutions in the P3DH and publishes:



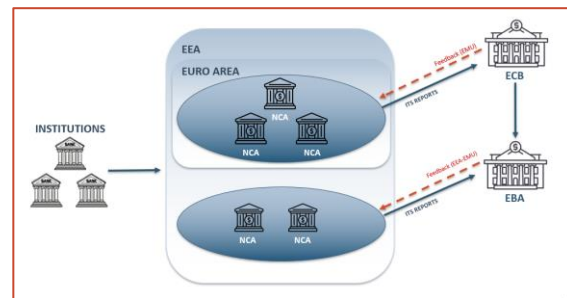
Written attestation

Visualisation of templates

## Small and Non-Complex Institutions (SNCIs)

### Quantitative information

- Computed centrally by the EBA based on the supervisory reporting data
- Still to be seen what to do when supervisory data is not available



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