Regulation (EU) 2020/605 of the European Central Bank of 9 April 2020 amending Regulation (EU) 2015/534 on reporting of supervisory financial information (ECB/2020/22)

REGULATION (EU) 2020/605 OF THE EUROPEAN CENTRAL BANK

of 9 April 2020

amending Regulation (EU) 2015/534 on reporting of supervisory financial information *(ECB/2020/22)*

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions[(1)], and in particular Article 4(1) and (3), Article 6(2), Article 6(5)(d) and Article 10 thereof,

Having regard to Regulation (EU) No 468/2014 of the European Central Bank of 16 April 2014 establishing the framework for cooperation within the Single Supervisory Mechanism between the European Central Bank and national competent authorities and with national designated authorities (SSM Framework Regulation) (ECB/2014/17)[(2)], and in particular Article 21(1), Article 140 and Article 141(1) thereof,

Whereas:

(1) Regulation (EU) 2015/534 of the European Central Bank (ECB/2015/13)[(3)] lays down reporting requirements concerning the supervisory financial information to be submitted by supervised entities to national competent authorities.

(2) Regulation (EU) 2015/534 (ECB/2015/13) requires supervised entities to report supervisory financial information based on the templates developed by the European Banking Authority and laid down by Commission Implementing Regulation (EU) No 680/2014[(4)].

(3) Implementing Regulation (EU) No 680/2014 has recently been amended, resulting in changes to the templates and instructions regarding the reporting of supervisory financial information.

(4) It is necessary to align Regulation (EU) 2015/534 (ECB/2015/13) with the amending Commission Implementing Regulation (EU) 2020/429[(5)].

(5) Therefore, Regulation (EU) 2015/534 (ECB/2015/13) should be amended accordingly in line with the procedure of Articles 26(7) and 26(8) of Regulation (EU) No 1024/2013,

HAS ADOPTED THIS REGULATION:

***Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2020/605 of the European Central Bank. (See end of Document for details)*

Article 1

Amendments

Regulation (EU) 2015/534 (ECB/2015/13) is amended as follows:

1. Annex I entitled 'Simplified supervisory financial reporting' is amended in accordance with Annex I to this Regulation;

2. Annex II entitled 'Over-simplified supervisory financial reporting' is amended in accordance with Annex II to this Regulation;

3. Annex IV entitled '"FINREP data points" under IFRS or National GAAP compatible with IFRS' is replaced by Annex III to this Regulation;

4. Annex V entitled '"FINREP data points" under national accounting frameworks' is replaced by Annex IV to this Regulation.

Article 2

Final provisions

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 June 2020.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Frankfurt am Main, 9 April 2020.

For the Governing Council of the ECB

The President of the ECB

Christine LAGARDE

***Changes to legislation:** There are currently no known outstanding effects for the Regulation (EU) 2020/605 of the European Central Bank. (See end of Document for details)*

ANNEX I

Annex I to Regulation (EU) 2015/534 (ECB/2015/13) entitled 'Simplified supervisory financial reporting' is amended as follows:

Tables 1 and 2 are replaced by the following:

TABLE 1

Template number	Name of the template or of the group of template
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity
2	**Statement of profit or loss**
	Breakdown of financial assets by instrument and by counterparty sector
4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets held for trading
4.2.1	Breakdown of financial assets by instrument and by counterparty sector: non-trading financial assets mandatorily at fair value through profit or loss
4.2.2	Breakdown of financial assets by instrument and by counterparty sector: financial assets designated at fair value through profit or loss
4.3.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at fair value through other comprehensive income
4.4.1	Breakdown of financial assets by instrument and by counterparty sector: financial assets at amortised cost
4.5	Subordinated financial assets
5.1	**Breakdown of non-trading loans and advances by product**
6.1	**Breakdown of loans and advances other than held for trading to non-financial corporations by NACE codes**
	Breakdown of financial liabilities

Changes to legislation: *There are currently no known outstanding effects for the Regulation (EU) 2020/605 of the European Central Bank. (See end of Document for details)*

8.1	Breakdown of financial liabilities by product and by counterparty sector
8.2	Subordinated financial liabilities
	Loan commitments, financial guarantees and other commitments
9.1.1	Off-balance sheet exposures: loan commitments, financial guarantees and other commitments given
9.2	Loan commitments, financial guarantees and other commitments received
10	**Derivatives – Trading and economic hedges**
	Hedge accounting
11.1	Derivatives – Hedge accounting: Breakdown by type of risk and type of hedge
	Movements in allowances and provisions for credit losses
12.1	Movements in allowances and provisions for credit losses
	Collateral and guarantees received
13.1	Breakdown of collateral and guarantees by loans and advances other than held for trading
13.2.1	Collateral obtained by taking possession during the period [held at the reference date]
13.3.1	Collateral obtained by taking possession accumulated
14	**Fair value hierarchy: financial instruments at fair value**
	Breakdown of selected statement of profit or loss items
16.1	Interest income and expenses by instrument and counterparty sector
16.3	Gains or losses on financial assets and liabilities held for trading and trading financial assets and trading financial liabilities by instrument
	Reconciliation between accounting and CRR scope of consolidation: Balance Sheet
17.1	Reconciliation between accounting and CRR scope of consolidation: Assets

17.2	Reconciliation between accounting and CRR scope of consolidation: Off-balance sheet exposures – loan commitments, financial guarantees and other commitments given
17.3	Reconciliation between accounting and CRR scope of consolidation: Liabilities
	Information on performing and non-performing exposures
18.0	Information on performing and non-performing exposures
18.1	Inflows and outflows of non-performing exposures – loans and advances by counterparty sector
18.2	Commercial Real Estate (CRE) loans and additional information on loans secured by immovable property
19	**Forborne exposures**
	PART 2 [QUARTERLY WITH THRESHOLD: QUARTERLY FREQUENCY OR NOT REPORTING]
	Geographical breakdown
20.4	Geographical breakdown of assets by residence of the counterparty
20.5	Geographical breakdown of off-balance sheet exposures by residence of the counterparty
20.6	Geographical breakdown of liabilities by residence of the counterparty
	PART 4 [ANNUAL]
	Group structure
40.1	Group structure: “entity-by-entity”

TABLE 2

Template number	Name of the template or of the group of template
	PART 1 [QUARTERLY FREQUENCY]
	Balance Sheet Statement [Statement of Financial Position]
1.1	Balance Sheet Statement: assets
1.2	Balance Sheet Statement: liabilities
1.3	Balance Sheet Statement: equity