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DECREE
of Národná banka Slovenska
of 20. June 2017
on reporting by banks, foreign bank branches and investment firms
for data collection purposes under a separate law

Národná banka Slovenska, in accordance with Article 42(2) and Article 45(5) of Act No 483/2001 Coll. on banks (and amending certain laws), as amended, and in accordance with Article 77(7) and Article 139(5) of Act No 566/2001 Coll. on securities and investment services (and amending certain laws) (the Securities Act), as amended, has adopted this Decree:

Article 1

Statements produced according to templates laid down in separate regulations¹ and submitted in accordance with those regulations shall be submitted electronically using the information system Statistics Collection Portal; each statement shall include:

- (a) the name of the bank, foreign bank branch or investment firm;
- (b) the code of the bank, foreign bank branch or investment firm;
- (c) information as to whether the statement concerns data collection on an individual or consolidated basis;
- (d) the reporting reference date (DD.MM.YYYY);
- (e) the reference period for which the statement is produced;
- (f) the accounting standard used;
- (g) the code of the reporting currency.

Article 2

(1) For the purposes of common reporting, banks and investment firms shall submit the following statements:

- (a) statements for reporting own funds and own funds requirements and for reporting losses from lending collateralised by immovable property, containing the information as specified in the templates in Annexes I, II, VI and VII of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation:
 - 1. Capital adequacy – C 01.00, C 02.00, C 03.00 and C 04.00;
 - 2. Transitional provisions – C 05.01 and C 05.02;
 - 3. Group solvency – C 06.01 and C 06.02;
 - 4. Credit risk – C 07.00, C 08.01, C 08.02, C 09.01, C 09.02, C 09.04, C 10.01, C 10.02, C 11.00, C 12.00, C 13.00 and C 14.00;
 - 5. Operational risk – C 16.00 and C 17.00;
 - 6. Market risk – C 18.00, C 19.00, C 20.00, C 21.00, C 22.00, C 23.00, C 24.00 and C 25.00;
 - 7. Exposures and losses from lending collateralised by immovable property – C 15.00;

¹ Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191, 28.6.2014), as amended.

Commission Implementing Regulation (EU) No 2016/2070 of 14 September 2016 laying down implementing technical standards for templates, definitions and IT-solutions to be used by institutions when reporting to the European Banking Authority and to competent authorities in accordance with Article 78(2) of Directive 2013/36/EU of the European Parliament and of the Council (OJ L 328, 2.12.2016).

Regulation (EU) No 2015/534 of the European Central Bank of 17 March 2015 on reporting of supervisory financial information (ECB/2015/13) (OJ L 86, 31.3.2015).

² Commission Implementing Regulation (EU) No 680/2014, as amended.

- (b) statements for reporting large exposures and concentration risk, containing the information as specified in the templates in Annexes VIII and IX of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation: *Large exposures* – C 26.00, C 27.00, C 28.00, C 29.00, C 30.00 and C 31.00;
- (c) statements for reporting leverage, containing the information as specified in the templates in Annexes X and XI of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation: *Reporting on leverage* – C 47.00, C 40.00, C 41.00, C 42.00, C 43.00 and C 44.00;
- (d) statements for reporting liquidity, containing the information as specified in the templates in Annexes XII, XIII, XVIII, XIX, XX, XXI, XXIV and XXV of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation:
 - 1. Liquidity coverage – C 51.00, C 52.00, C 53.00 and C 54.00;
 - 2. Stable funding – C 60.00 and C 61.00;
 - 3. Additional monitoring tools – C 67.00, C 68.00, C 69.00, C 70.00 and C 71.00;
 - 4. Liquidity coverage – C 72.00, C 73.00, C 74.00, C 75.00 and C 76.00.

(2) Investment firms that meet the conditions set out in a separate regulation³ are not required to submit the statements referred to in paragraph 1(a) points 3 to 7.

(3) Investment firms that do not meet the conditions set out in a separate regulation⁴ are not required to submit the statements referred to in paragraph 1(a) points 3 and 5.

(4) Investment firms that meet the conditions set out in a separate regulation⁵ are not required to submit the statements referred to in paragraph 1(b).

(5) Investment firms that meet the conditions set out in a separate regulation⁶ are not required to submit the statements referred to in paragraph 1(c).

(6) Where the procedure laid down in a separate regulation⁷ is to be followed, investment firms are not required to submit the statements referred to in paragraph 1(d).

Article 3

For the purposes of common reporting, foreign bank branches shall submit the statement referred to in Article 2(1)(a) point 7.

Article 4

(1) For the purposes of financial reporting, banks and investment firms shall submit the following statements:

- (a) at a quarterly frequency, statements containing the information as specified in the templates in Annexes III and V of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation:
 - 1. Balance Sheet Statement – F 01.01, F 01.02 and F 01.03;
 - 2. Statement of profit or loss – F 02.00;

³ Article 95(1) of Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013), as amended.

⁴ Article 96(1)(a) and (b) of Regulation (EU) No 575/2013, as amended.

⁵ Article 388 of Regulation (EU) No 575/2013, as amended.

⁶ Article 6(5) of Regulation (EU) No 575/2013, as amended.

⁷ Article 6(4) of Regulation (EU) No 575/2013, as amended.

3. Statement of comprehensive income – F 03.00;
 4. Breakdown of financial assets by instrument and by counterparty sector – F 04.01, F 04.02, F 04.03, F 04.04 and F 04.05;
 5. Breakdown of loans and advances by product – F 05.00;
 6. Breakdown of loans and advances to non-financial corporations by NACE codes – F 06.00;
 7. Financial assets subject to impairment that are past due or impaired – F 07.00;
 8. Breakdown of financial liabilities – F 08.01 and F 08.02;
 9. Loan commitments, financial guarantees and other commitments – F 09.01 and F 09.02;
 10. Derivatives – Trading – F 10.00;
 11. Derivatives – Hedge accounting – F 11.01;
 12. Movements in allowances for credit losses and impairment of equity instruments – F 12.00;
 13. Collateral and guarantees received – F 13.01, F 13.02 and F 13.03;
 14. Fair value hierarchy: financial instruments at fair value – F 14.00;
 15. Derecognition and financial liabilities associated with transferred financial assets – F 15.00;
 16. Breakdown of selected statement of profit or loss items – F 16.01, F 16.02, F 16.03, F 16.04, F 16.05, F 16.06 and F 16.07;
 17. Reconciliation between accounting and a separate regulation's⁸ scope of consolidation: Balance Sheet – F 17.01, F 17.02 and F 17.03;
 18. Performing and non-performing exposures – F 18.00;
 19. Forborne exposures – F 19.00.
- (b) at a quarterly frequency subject to a threshold, statements containing the information as specified in the templates in Annexes III and V of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation:
1. Geographical breakdown – F 20.01, F 20.02, F 20.03, F 20.04, F 20.05, F 20.06 and F 20.07;
 2. Tangible and intangible assets: assets subject to operating lease – F 21.00;
 3. Asset management, custody and other service functions – F 22.01 and F 22.02;
- (c) at a semi-annual frequency, statements containing the information as specified in the templates in Annexes III and V of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation:
1. Off-balance sheet activities: interests in unconsolidated structured entities – F 30.01 and F 30.02;
 2. Related parties – F 31.01 and F 31.02;
- (d) at an annual frequency, statements containing the information as specified in the templates in Annexes III and V of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation:
1. Group structure – F 40.01 and F 40.02;
 2. Fair value – F 41.01, F 41.02 and F 41.03;
 3. Tangible and intangible assets: carrying amount by measurement method – F 42.00;
 4. Provisions – F 43.00;
 5. Defined benefit plans and employee benefits – F 44.01, F 44.02 and F 44.03;
 6. Breakdown of selected items of statement of profit or loss – F 45.01, F 45.02 and F 45.03;
 7. Statement of changes in equity – F 46.00.

(2) Investment firms that do not meet the conditions set out in a separate regulation⁹ are not required to submit the statements referred to in paragraph 1.

⁸ Regulation (EU) No 575/2013, as amended.

⁹ Article 99(2) of Regulation (EU) No 575/2013, as amended.

Article 5

(1) For the purpose of asset encumbrance reporting as part of financial reporting, banks and investment firms shall submit the following statements:

- (a) at a quarterly frequency, statements containing the information as specified in the templates in Annexes XVI and XVII of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation:
 - 1. Part A – Encumbrance overview – F 32.01, F 32.02, F 32.03 and F 32.04;
 - 2. Part B – Maturity data – F 33.00;
 - 3. Part D – Covered bonds – F 35.00;
- (b) at a semi-annual frequency, statements containing the information as specified in the templates in Annexes XVI and XVII of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation: Part E – Advanced data – F 36.01 and F 36.02;
- (c) at an annual frequency, statements containing the information as specified in the templates in Annexes XVI and XVII of a separate regulation² according to the instructions therein, and including the following divisions as laid down in that regulation: Part C – Contingent encumbrance – F 34.00.

(2) Banks and investment firms are not required to submit the statements referred to in paragraph 1(a) point 2, (b) and (c) where all of the following conditions are met:

- (a) the bank or investment firm has total assets, as calculated in accordance with a separate regulation², of less than €30 billion;
- (b) the bank's or investment firm's asset encumbrance level, as calculated in accordance with a separate regulation², is below 15%.

(3) Banks or investment firms that do not issue bonds under a separate regulation¹⁰ are not required to submit the statement referred to in paragraph 1(a) point 3.

Article 6

Where banks or investment firms use the internal ratings-based approach in accordance with a separate regulation¹¹, they shall submit statements containing the information as specified in the templates in Annexes I to VII of a separate regulation¹² according to the instructions therein, as follows:

- (a) for the reporting of credit risk information, the statements shall contain the information as specified in the templates referred to in Article 2 of a separate regulation¹², including the following divisions laid down in that regulation: C 101.00, C 102.00, C 103.00, C 104.00 and C 105.01, C 105.02 and C 105.03;
- (b) for the reporting of market risk information, the statements shall contain the information as specified in the templates referred to in Article 3 of a separate regulation¹², including the following divisions laid down in that regulation: C 106.00, C 107.01, C 107.02, C 108.00, C 109.01, C 109.02, C 109.03, C 110.01 and C 110.03.

¹⁰ Article 89(7) of Act No 203/2011 Coll. on collective investment.

¹¹ Article 143 of Regulation (EU) No 575/2013, as amended.

¹² Commission Implementing Regulation (EU) No 2016/2070, as amended.

¹² Commission Implementing Regulation (EU) No 2016/2070, as amended.

¹² Commission Implementing Regulation (EU) No 2016/2070, as amended.

Article 7

(1) Banks subject to Article 7 of a separate regulation¹³ shall submit statements containing the information as specified in the following templates in a separate regulation²: *Breakdown of selected statement of profit or loss items* – F 16.02, F 16.04, F 16.05, F 16.06 and F 16.07; *Geographical breakdown* – F 20.01, F 20.02, F 20.03 and F 20.07; and *Group structure* – F 40.02.

(2) Banks subject to Article 13(7)(a) and Article 14(7) of a separate regulation¹³ shall submit, in addition to the statements stipulated in a separate regulation¹³, a statement in accordance with Annex II of a separate regulation² and a statement containing the information as specified in following template in a separate regulation²: *Loan commitments, financial guarantees and other commitments* – F 09.02.

(3) Banks subject to Article 14(2) of a separate regulation¹³ shall submit, in addition to the statements stipulated in a separate regulation¹³, a statement containing the information as specified in the following template in a separate regulation²: *Loan commitments, financial guarantees and other commitments* – F 09.02.

Article 8

In addition to the statements referred to in Articles 2 to 7, banks and foreign bank branches shall submit statements for supervisory purposes in accordance with a separate regulation¹³, as follows:

- (a) by no later than the 30th working day after the reporting reference date under a separate regulation², in the case of significant supervised entities¹³ not included in a significant supervised group¹³;
- (b) by no later than the 45th working day after the reporting reference date under a separate regulation², in the case of significant supervised entities¹³ included in a significant supervised group¹³;
- (c) by no later than the 45th working day after the reporting reference date under a separate regulation², in the case of significant supervised groups¹³ in respect of subsidiaries established in non-participating Member States or in third countries;
- (d) by no later than the 45th working day after the reporting reference date under a separate regulation², in the case of less significant supervised groups¹³ that include subgroups reporting on a consolidated basis;
- (e) by no later than the 55th working day after the reporting reference date under a separate regulation², in the case of less significant supervised groups¹³ reporting on a sub-consolidated basis;
- (f) by no later than the 45th working day after the reporting reference date under a separate regulation², in the case of less significant supervised entities¹³ not included in a supervised group¹³;
- (g) by no later than the 55th working day after the reporting reference date under a separate regulation², in the case of less significant supervised entities¹³ included in a less significant supervised group¹³.

Article 9

This Decree repeals Decree No 14/2014 of Národná banka Slovenska of 29 July 2014 on reporting for data collection purposes under a separate regulation by banks, branches of foreign

¹³ Regulation (EU) No 2015/534 of the European Central Bank, as amended.

banks, investment firms and branches of foreign investment firms (Notification No 224/2014 Coll.), as amended by Decree No 34/2015 (Notification No 72/2016 Coll.).

Article 10

This Decree enters into force on 30 June 2017.

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