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**DECREE**

**of Národná banka Slovenska**

**of 6 November 2018**

**amending Decree No 16/2014 of Národná banka Slovenska on the disclosure of information by banks and branches of foreign banks, as amended by Decree No 13/2015 of Národná banka Slovenska**

Národná banka Slovenska, in accordance with Article 37(14)(c) to (e) of Act No 483/2001 on banks (and amending certain laws), as amended, and with Article 35(2) of Act No 747/2004 on financial market supervision (and amending certain laws), as amended, has adopted this Decree:

**Article I**

Decree No 16/2014 of Národná banka Slovenska on disclosure by banks and branches of foreign banks (Notification No 237/2014), as amended by Decree No 13/2015 of Národná banka Slovenska (Notification No 303/2015), is further amended as follows:

1. In Article 1, paragraph 2 is replaced by the following:

“(2) Information on a bank’s financial indicators shall contain:

(a) data from the balance sheet published in accordance with requirements of International Financial Reporting Standard No 7 in accordance with other legislation;<sup>3</sup>

(b) data from the profit and loss statement published in accordance with requirements of International Financial Reporting Standard No 7 in accordance with other legislation;<sup>3</sup>

(c) the aggregate amount of exposures without a substantial increase in credit risk since the initial recognition (level 1),<sup>4</sup> broken down by exposure classes referred to in other legislation;<sup>5</sup>

(d) the aggregate amount of exposures with a substantial increase in credit risk since the initial recognition, but not impaired, (level 2),<sup>4</sup> broken down by exposure classes referred to in other legislation;<sup>5</sup>

(e) the aggregate amount of impaired exposures (level 3),<sup>4</sup> broken down by exposure classes referred to in other legislation;<sup>5</sup>

(f) the aggregate amount of defaulted exposures,<sup>4</sup> broken down by exposure classes referred to in other legislation;<sup>5</sup>

(g) information on the liquidity coverage ratio broken down according to the statement whose template and production methodology are given in Annex 2 hereto;

(h) information on covered bonds, re-registered mortgage bonds and mortgage bonds broken down according to the statement whose template and production methodology are given in Annex 3 hereto;

(i) information on own funds, risk-weighted assets, capital ratio and leverage ratio broken down according to the statement whose template and production methodology are given in Annex 4 hereto.”.

Footnotes 3 and 4 are replaced by the following:

“3) Regulation (EC) No 1606/2002 of the European Parliament and of the Council of 19 July 2002 on the application of international accounting standards (Special edition: Chapter 13 Volume 029), as amended.

4) Decree No 13/2017 of Národná banka Slovenska of 12 December 2017 on reporting for supervisory purposes by banks and branches of foreign banks (Notification No 337/2017).”.

Footnote 5a is deleted.

2. In Article 2, paragraphs 2 to 4 are replaced by the following:

“(2) Information under Article 1(1), (2)(i) and (3) to (7) and under other legislation<sup>6</sup> shall be disclosed as at the last day of the respective calendar year, not later than 90 days after the financial statements are approved.

(3) Information under Article 1(2)(a) to (h) and under other legislation<sup>9</sup> shall be disclosed as at the last day of the respective calendar quarter, not later than 45 days after the last day of the respective first, second and third calendar quarter and not later than 90 days after the last day of the fourth calendar quarter.

(4) Where the accounting period is a fiscal year, the disclosure deadlines referred to in paragraphs (2) and (3) are extended by the period equal to the time between the beginning of the fiscal year and the beginning of the calendar year.”.

3. In Article 2, paragraph (5) is deleted.

4. Annex 2 is replaced by Annex 1 to this Decree.

5. Annexes 2 and 3 to this Decree are attached to Decree No 16/2014 as its Annexes 3 and 4.

## **Article II**

This Decree entered into force on 31 December 2018.

**Jozef Makúch**  
**Governor**

Issuing unit:  
Regulation Department

Tel.: +421 2 5787 3301  
Fax: +421 2 5787 1118