

Regulation (EU) 2015/534 of the European Central Bank of 17 March 2015
on reporting of supervisory financial information (ECB/2015/13) (revoked)

TITLE I

SUBJECT MATTER AND DEFINITIONS

- Article 1 Subject matter and general principles
- Article 2 Definitions
- Article 3 Change of status of a supervised entity

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REPORTING BY SIGNIFICANT CREDIT INSTITUTIONS ON
A CONSOLIDATED AND ON AN INDIVIDUAL BASIS AND
BY SIGNIFICANT BRANCHES ON AN INDIVIDUAL BASIS

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- Article 4 Format and frequency of reporting on a consolidated basis and reporting reference dates and remittance dates for significant credit institutions applying IFRS for supervisory reporting on a consolidated basis pursuant to Article 24(2) of Regulation (EU) No 575/2013
- Article 5 Format and frequency of reporting on a consolidated basis and reporting reference dates and remittance dates for significant credit institutions applying national accounting frameworks on a consolidated basis based on Directive 86/635/EEC

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- Article 16 Data quality checks
- Article 17 IT language for the transmission of information from national competent authorities to the ECB

Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) 2015/534 of the European Central Bank. (See end of Document for details)

TITLE V TRANSITIONAL AND FINAL PROVISIONS

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Article 19	Transitional provisions
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	Signature

ANNEX I

Simplified supervisory financial reporting

1. For supervised groups and supervised entities applying IFRS under Regulation...
2. For supervised groups and supervised entities applying national accounting frameworks...
- 2a. As an exception to paragraph 2, each NCA may decide...
3. The information in paragraphs 1 and 2 is reported in...
4. Templates 17.1, 17.2 and 17.3 in Tables 1 and 2...
5. For the purpose of calculating the threshold mentioned in Part...
Table 1 Template number Name of the template or of...
Table 2 Template number Name of the template or of...

ANNEX II

Over-simplified supervisory financial reporting

1. For supervised entities applying IFRS under Regulation (EC) No 1606/2002,...
2. For supervised entities applying national accounting frameworks based on Directive...
3. The information in paragraphs 1 and 2 is reported in...
4. As an exception to paragraph 2, each NCA may decide...

ANNEX III

Supervisory financial reporting data points

1. For supervised entities applying IFRS under Regulation (EC) No 1606/2002,...
2. For supervised entities applying national accounting frameworks based on Directive...
3. The information in paragraphs 1 and 2 is reported in...

ANNEX IV

1. Balance Sheet Statement [Statement of Financial Position]
 - 1.1 Assets
 - 1.2 Liabilities
 - 1.3 Equity
2. Statement of profit or loss
5. Breakdown of non-trading loans and advances by product
 - 5.1 Loans and advances other than held for trading and trading...
8. Breakdown of financial liabilities
 - 8.1 Breakdown of financial liabilities by product and by counterparty sector...
 - 8.2 Subordinated financial liabilities
10. Derivatives - Trading and economic hedges
11. Hedge accounting
 - 11.1 Derivatives - Hedge accounting: Breakdown by type of risk and...
18. Information on performing and non-performing exposures
 - 18.0 Information on performing and non-performing exposures
19. Information forborne exposures

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 - 8.2 Subordinated financial liabilities
10. Derivatives - Trading and economic hedges
11. Hedge accounting
 - 11.2 Derivatives - Hedge accounting under National GAAP: Breakdown by type...
18. Information on performing and non-performing exposures
 - 18.0 Information on performing and non-performing exposures
19. Information forborne exposures

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EU) 2015/534 of the European Central Bank.