

COMMISSION IMPLEMENTING REGULATION (EU) No 1030/2014**of 29 September 2014****laying down implementing technical standards with regard to the uniform formats and date for the disclosure of the values used to identify global systemically important institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

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

Having regard to 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 ⁽¹⁾, and in particular the third subparagraph of Article 441(2) thereof,

Whereas:

- (1) In order to help ensure global consistency in disclosure and transparency in the process of identification of global systemically important institutions (G-SIIs), those institutions are required to publicly disclose indicator values used in that process.
- (2) The disclosure templates used by institutions identified as G-SIIs in accordance with Article 131 of Directive 2013/36/EU of the European Parliament and of the Council ⁽²⁾ should take into account international standards, particularly those issued by the Basel Committee on Banking Supervision.
- (3) In order to ensure consistency and comparability of the collected information, the reporting reference date should be set to coincide with an institution's financial year-end figures of the previous year or any other date agreed with its relevant authority.
- (4) With a view to facilitating public access to the disclosed information, and seeing that data from all Member States are needed to perform the identification process, the European Banking Authority (EBA) should collect each institution's information and publish it on its website.
- (5) This Regulation is based on the draft implementing technical standards submitted by the EBA to the Commission.
- (6) The EBA has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Banking Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽³⁾,

HAS ADOPTED THIS REGULATION:

*Article 1***Uniform format**

G-SIIs shall fill out the template set out in the Annex to this Regulation in electronic format as published on the website of the European Banking Authority (EBA). By using that template, G-SIIs shall publicly disclose the values of the indicators used for determining the score of the institutions in accordance with the identification methodology referred to in Article 131 of Directive 2013/36/EU.

G-SIIs shall not be bound to disclose publicly the ancillary data and ancillary indicators.

⁽¹⁾ OJ L 176, 27.6.2013, p. 1.

⁽²⁾ Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338).

⁽³⁾ Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331, 15.12.2010, p. 12).

*Article 2***Date of disclosure**

G-SIIs shall publicly disclose the financial year-end information referred to in Article 1 no later than four months after each financial year-end.

Relevant authorities may allow institutions whose financial year-end is 30 June to report indicator values based on their position at 31 December. In any case, the information shall be disclosed no later than 31 July.

*Article 3***Disclosure location**

Institutions may publicly disclose the values of the indicators specified in the template set out in the Annex to this Regulation in the medium they determine to disclose the information required by Part Eight of Regulation (EU) No 575/2013 in accordance with Article 434 of that Regulation.

Where the disclosures of the values of the indicators are not included in the medium referred to in the first paragraph, the G-SII shall provide a direct reference to the completed disclosures on the institution's website or to the medium in which they are made available.

Without undue delay, following the disclosure of that information by the G-SIIs, relevant authorities shall send those completed templates to EBA for centralisation purposes on its website.

Article 4

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

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 29 September 2014.

For the Commission
The President
José Manuel BARROSO

ANNEX

Data required to identify G-SIIs**General Bank Data**

Section 1: General Information	Response
a. General information provided by the national supervisor:	
(1) Country code	
(2) Bank name	
(3) Submission date (yyyy-mm-dd)	
b. General Information provided by the reporting institution:	
(1) Reporting date (yyyy-mm-dd)	
(2) Reporting currency	
(3) Euro conversion rate	
(4) Reporting unit	
(5) Accounting standard	
(6) Location of public disclosure	

Size Indicator

Section 2: Total Exposures	Amount
a. Counterparty exposure of derivatives contracts (method 1)	
b. Gross value of securities financing transactions (SFTs)	
c. Counterparty exposure of SFTs	
d. Other assets	
(1) Securities received in SFTs that are recognised as assets	
e. Total on-balance sheet items (sum of items 2.a, 2.b, 2.c, and 2.d, minus 2.d.(1))	
f. Potential future exposure of derivative contracts (method 1)	
g. Notional amount of off-balance sheet items with a 0 % CCF	
(1) Unconditionally cancellable credit card commitments	
(2) Other unconditionally cancellable commitments	
h. Notional amount of off-balance sheet items with a 20 % CCF	

Section 2: Total Exposures	Amount
i. Notional amount of off-balance sheet items with a 50 % CCF	
j. Notional amount of off-balance sheet items with a 100 % CCF	
k. Total off-balance sheet items (sum of items 2.f, 2.g, and 2.h through 2.j, minus 0,9 times the sum of items 2.g.(1) and 2.g.(2))	
l. Entities consolidated for accounting purposes but not for risk-based regulatory purposes:	
(1) On-balance sheet assets	
(2) Potential future exposure of derivatives contracts	
(3) Unconditionally cancellable commitments	
(4) Other off-balance sheet commitments	
(5) Investment value in the consolidated entities	
m. Regulatory adjustments	
n. Ancillary data:	
(1) Receivables for cash collateral posted in derivatives transactions	
(2) Net notional amount of credit derivatives	
(3) Net notional amount of credit derivatives for entities in item 2.l.	
(4) On and off-balance sheet exposures between entities included in item 2.l.	
(5) On and off-balance sheet exposures of entities included in item 2.l. to entities consolidated for risk-based regulatory purposes	
(6) On and off-balance sheet exposures of entities consolidated for risk-based regulatory purposes to entities included in item 2.l.	
(7) Total exposures for the calculation of the leverage ratio (January 2014 definition)	
o. Total exposures indicator (sum of items 2.e, 2.k, 2.l.(1), 2.l.(2), 0,1 times 2.l.(3), 2.l.(4), minus the sum of items 2.l.(5) and 2.m)	

Interconnectedness Indicators

Section 3: Intra-Financial System Assets	Amount
a. Funds deposited with or lent to other financial institutions	
(1) Certificates of deposit	
b. Undrawn committed lines extended to other financial institutions	

Section 3: Intra-Financial System Assets	Amount
c. Holdings of securities issued by other financial institutions:	
(1) Secured debt securities	
(2) Senior unsecured debt securities	
(3) Subordinated debt securities	
(4) Commercial paper	
(5) Stock (including par and surplus of common and preferred shares)	
(6) Offsetting short positions in relation to the specific stock holdings included in item 3.c.(5)	
d. Net positive current exposure of securities financing transactions with other financial institutions	
e. Over-the-counter (OTC) derivatives with other financial institutions that have a net positive fair value:	
(1) Net positive fair value (include collateral held if it is within the master netting agreement)	
(2) Potential future exposure	
f. Intra-financial system assets indicator (sum of items 3.a, 3.b through 3.c.(5), 3.d, 3.e.(1), and 3.e.(2), minus 3.c.(6))	

Section 4: Intra-Financial System Liabilities	Amount
a. Deposits due to depository institutions	
b. Deposits due to non-depository financial institutions	
c. Undrawn committed lines obtained from other financial institutions	
d. Net negative current exposure of securities financing transactions with other financial institutions	
e. OTC derivatives with other financial institutions that have a net negative fair value:	
(1) Net negative fair value (include collateral provided if it is within the master netting agreement)	
(2) Potential future exposure	
f. Ancillary data:	
(1) Funds borrowed from other financial institutions	
(2) Certificates of deposit included in items 4.a and 4.b	
g. Intra-financial system liabilities indicator (sum of items 4.a through 4.e.(2))	

Section 5: Securities Outstanding	Amount
a. Secured debt securities	
b. Senior unsecured debt securities	
c. Subordinated debt securities	
d. Commercial paper	
e. Certificates of deposit	
f. Common equity	
g. Preferred shares and any other forms of subordinated funding not captured in item 5.c.	
h. Ancillary data:	
(1) Book value of equities for which a market price is unavailable	
i. Securities outstanding indicator (sum of items 5.a through 5.g)	

Substitutability/Financial Institution Infrastructure Indicators

Section 6: Payments made in the reporting year (excluding intragroup payments)	Reported in	Amount in specified currency	Amount
a. Australian dollars	AUD		
b. Brazilian real	BRL		
c. Canadian dollars	CAD		
d. Swiss francs	CHF		
e. Chinese yuan	CNY		
f. Euros	EUR		
g. British pounds	GBP		
h. Hong Kong dollars	HKD		
i. Indian rupee	INR		
j. Japanese yen	JPY		
k. Swedish krona	SEK		
l. United States dollars	USD		
m. Ancillary data:			
(1) Mexican pesos	MXN		

Section 6: Payments made in the reporting year (excluding intragroup payments)	Reported in	Amount in specified currency	Amount
(2) New Zealand dollars	NZD		
(3) Russian rubles	RUB		
n. Payments activity indicator (sum of items 6.a through 6.l)			

Section 7: Assets Under Custody	Amount
a. Assets under custody indicator	

Section 8: Underwritten Transactions in Debt and Equity Markets	Amount
a. Equity underwriting activity	
b. Debt underwriting activity	
c. Underwriting activity indicator (sum of items 8.a and 8.b)	

Complexity Indicators

Section 9: Notional Amount of Over-the-Counter (OTC) Derivatives	Amount
a. OTC derivatives cleared through a central counterparty	
b. OTC derivatives settled bilaterally	
c. OTC derivatives indicator (sum of items 9.a and 9.b)	

Section 10: Trading and Available-for-Sale Securities	Amount
a. Held-for-trading securities (HFT)	
b. Available-for-sale securities (AFS)	
c. Trading and AFS securities that meet the definition of Level 1 assets	
d. Trading and AFS securities that meet the definition of Level 2 assets, with haircuts	
e. Ancillary data:	
(1) Held-to-maturity securities	
f. Trading and AFS securities indicator (sum of items 10.a and 10.b, minus the sum of 10.c and 10.d)	

Section 11: Level 3 Assets	Amount
a. Level 3 assets indicator	

Cross-Jurisdictional Activity Indicators

Section 12: Cross-Jurisdictional Claims	Amount
a. Foreign claims on an ultimate risk basis (excluding derivatives activity)	
b. Ancillary data:	
(1) Foreign derivative claims on an ultimate risk basis	
c. Cross-jurisdictional claims indicator (item 12.a)	

Section 13: Cross-Jurisdictional Liabilities	Amount
a. Foreign liabilities (excluding derivatives and local liabilities in local currency)	
(1) Any foreign liabilities to related offices included in item 13.a.	
b. Local liabilities in local currency (excluding derivatives activity)	
c. Ancillary data:	
(1) Foreign derivative liabilities on an ultimate risk basis	
d. Cross-jurisdictional liabilities indicator (sum of items 13.a and 13.b, minus 13.a.(1))	

Additional Indicators

Section 14: Ancillary Indicators	Amount
a. Total liabilities	
b. Retail funding	
c. Wholesale funding dependence ratio (the difference between items 14.a and 14.b, divided by 14.a)	
d. Foreign net revenue	
e. Total net revenue	
f. Total gross revenue	
g. Gross value of cash lent and gross fair value of securities lent in SFTs	
h. Gross value of cash borrowed and gross fair value of securities borrowed in SFTs	
i. Gross positive fair value of over-the-counter (OTC) derivatives transactions	
j. Gross negative fair value of OTC derivatives transactions	
Amount in single units	
k. Number of jurisdictions	