





**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<sup>(1)</sup>, 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<sup>(2)</sup> 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.

<sup>(1)</sup> OJ L 176, 27.6.2013, p. 1.

<sup>(2)</sup> 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).

**▼B**

- (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 <sup>(1)</sup>,

HAS ADOPTED THIS REGULATION:

**▼M1***Article 1***Uniform format**

G-SIIs shall report the information used to identify G-SIIs (indicators, ancillary data and memorandum items) to the relevant authority in electronic format using the template in the Annex to this Regulation, taking into consideration the further specifications of the underlying data and the instructions issued by the relevant authority each year. By using that template and taking into consideration these specifications and instructions, G-SIIs shall publicly disclose the values of the indicators used for determining the score of the institutions in accordance with the identification methodology set out in Regulation (EU) No 1222/2014.

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

**▼B***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.

<sup>(1)</sup> 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).

**▼ B**

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.

**▼ M1**

Without undue delay, following the disclosure of that information by the G-SIIs, relevant authorities shall send those completed templates, including the ancillary data and the memorandum items, to the EBA. The EBA shall disclose the completed template, excluding the ancillary data and the memorandum items, on its website for centralisation purposes.

**▼ B***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.

▼ **M1***ANNEX***TEMPLATE FOR THE IDENTIFICATION OF GLOBAL SYSTEMICALLY IMPORTANT INSTITUTIONS (G-SIIs)*****General Bank Data***

<b>Section 1: General Information</b>	
a. General information provided by the relevant supervisory authority:	
(1) Country code	
(2) Bank name	
(3) Reporting date (yyyy-mm-dd)	
(4) Reporting currency	
b. General Information provided by the reporting institution:	
(1) Reporting unit	
(2) Accounting Standard	
(3) Date of public disclosure (yyyy-mm-dd)	
(4) Language of public disclosure	
(5) Web address of public disclosure	

***Size Indicator***

<b>Section 2: Total Exposures</b>	<b>Amount</b>

***Interconnectedness Indicators***

<b>Section 3: Intra-Financial System Assets</b>	<b>Amount</b>

<b>Section 4: Intra-Financial System Liabilities</b>	<b>Amount</b>

<b>Section 5: Securities Outstanding</b>	<b>Amount</b>

▼ **M1***Substitutability/Financial Institution Infrastructure Indicators*

Section 6: Payments made in the reporting year (excluding intragroup payments)	Amount

Section 7: Assets Under Custody	Amount

Section 8: Underwritten Transactions in Debt and Equity Markets	Amount

*Complexity Indicators*

Section 9: Notional Amount of Over-the-Counter (OTC) Derivatives	Amount

Section 10: Trading and Available-for-Sale Securities	Amount

Section 11: Level 3 Assets	Amount

*Cross-Jurisdictional Activity Indicators*

Section 12: Cross-Jurisdictional Claims	Amount

Section 13: Cross-Jurisdictional Liabilities	Amount

*Ancillary data*

Section 14: Ancillary indicators	Amount

Section 15: Ancillary items	Amount