



# Reflection of 4 years EBA Reporting

Who, What, When, How , EBA

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XBRL Europe | 16 February 2017

# Overview

- WHO – EBA in context
- WHAT – EBA’s reporting framework
- WHEN – The Reporting and release cycles
- EBA’s influence on standardisation
- EBA’s vision on harmonisation
- EBA’s XBRL EEA map on the market
- EBA’s predictions or History from 2013 in Amsterdam

## Part I:

# WHO – EBA IN CONTEXT

# Regulated Entities

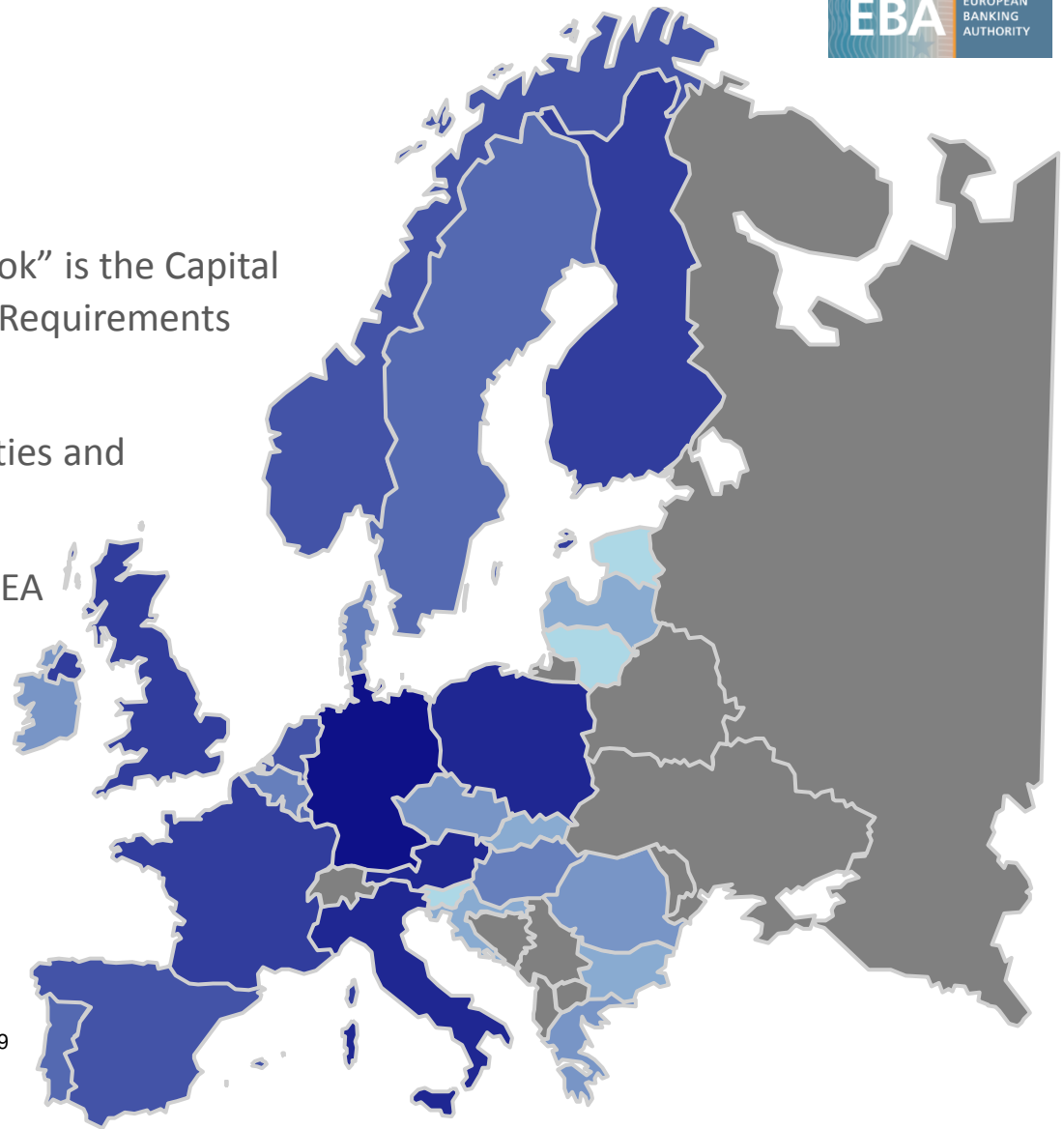
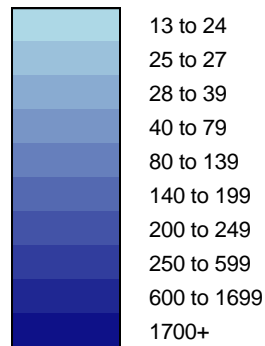


The core root of the “Single Rule book” is the Capital Requirements Directive and Capital Requirements Regulation (collectively ‘CRD IV’).

This applies to banks, building societies and investment firms.

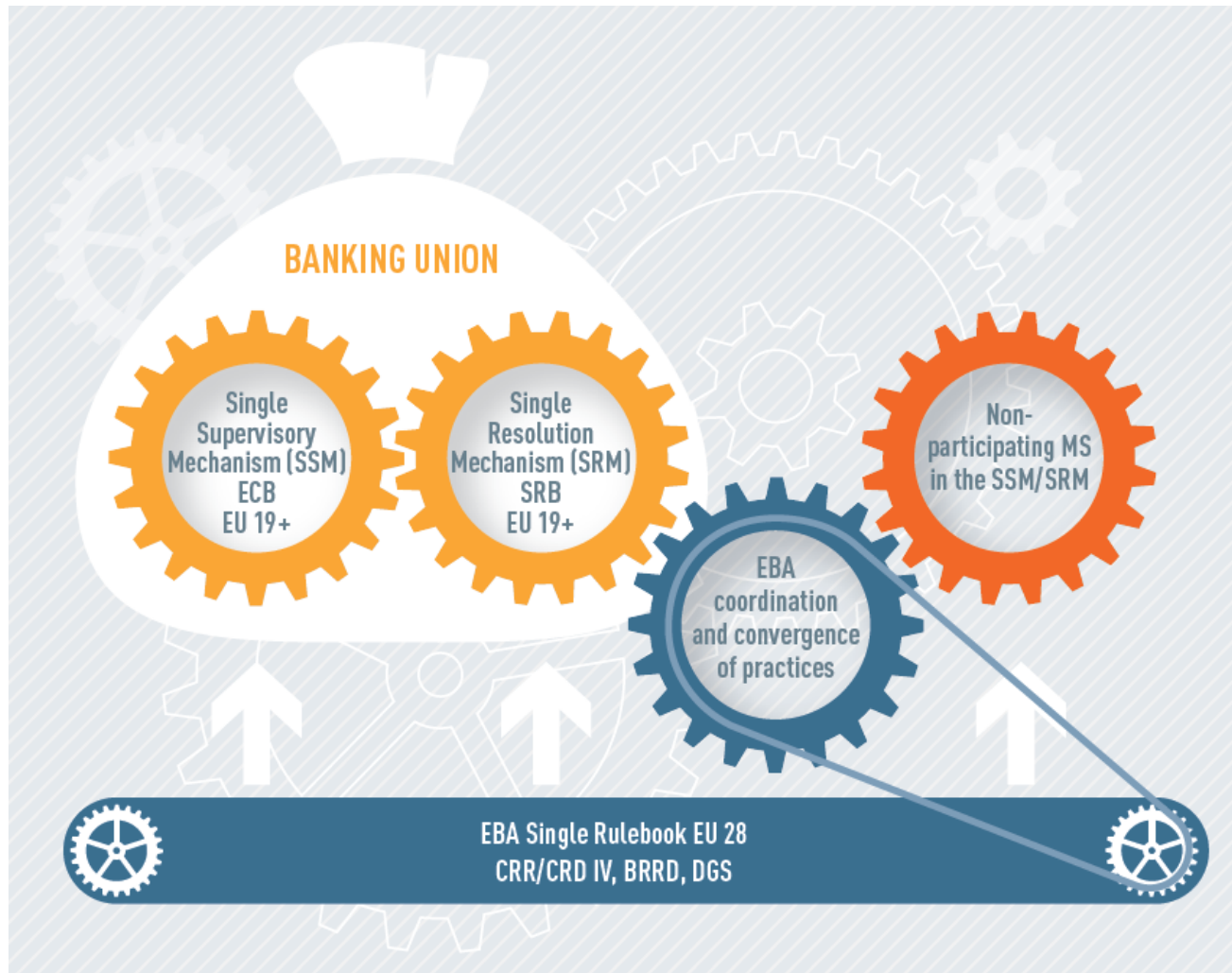
There around **8800** of these in the EEA

Each of these is supervised by its relevant supervisor (Competent Authority).



Source: EBA Credit Institution Register 01/12/2015

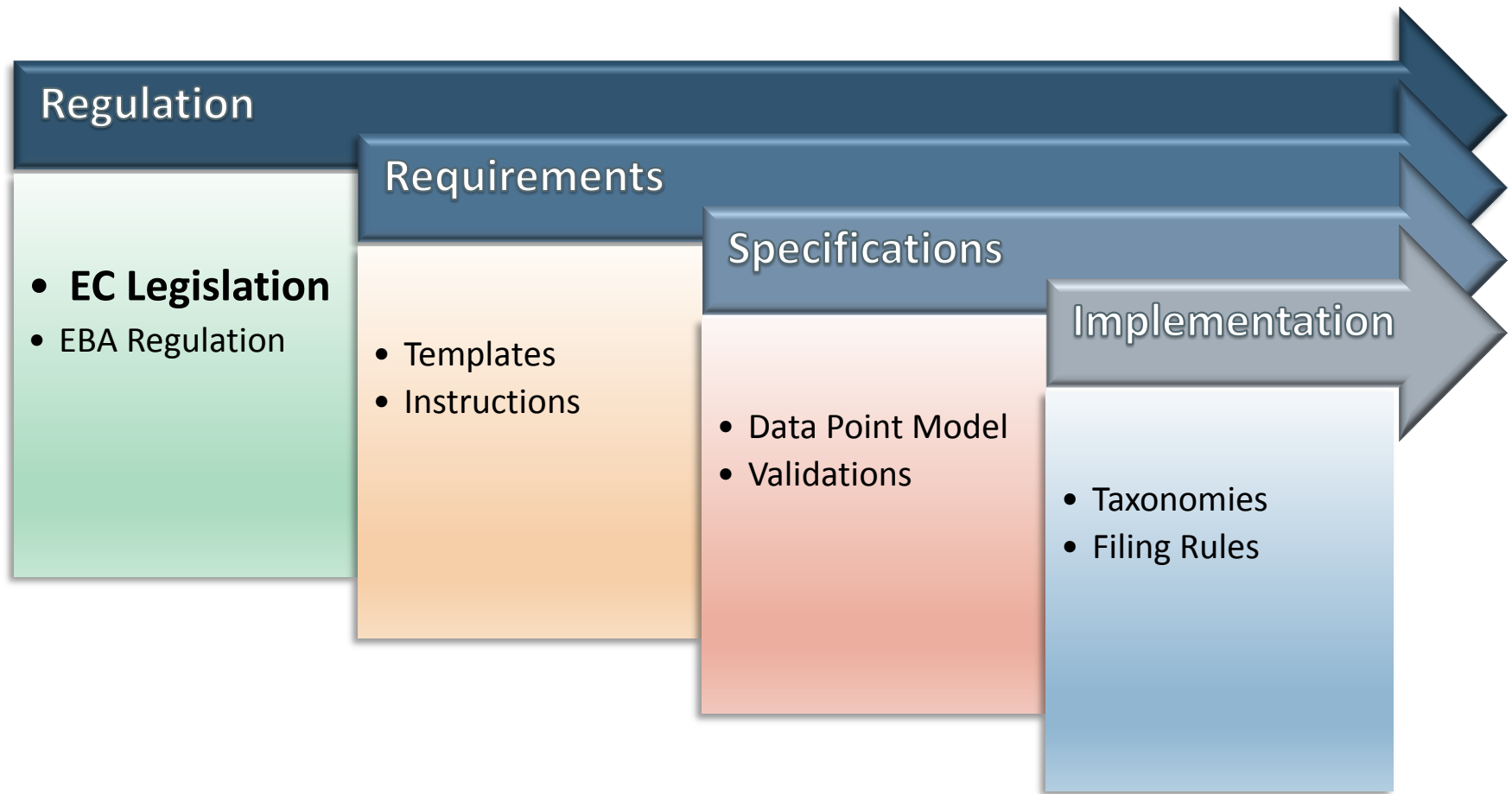
# EBA in the context of the Banking Union



## Part II:

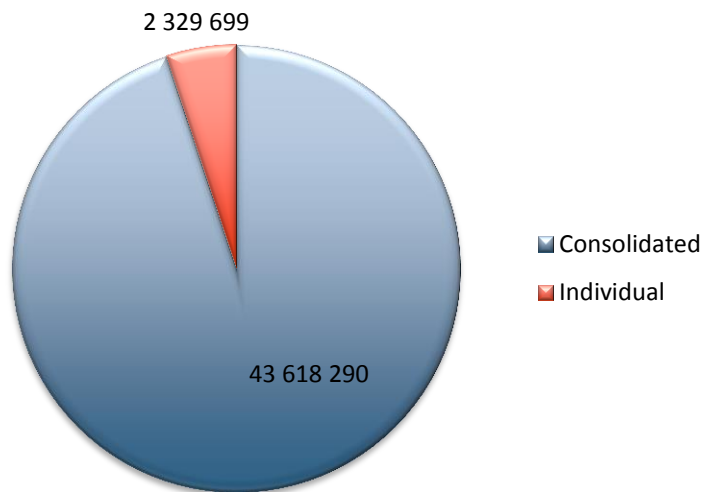
# WHAT - EBA'S REPORTING FRAMEWORK

# The requirements cascade

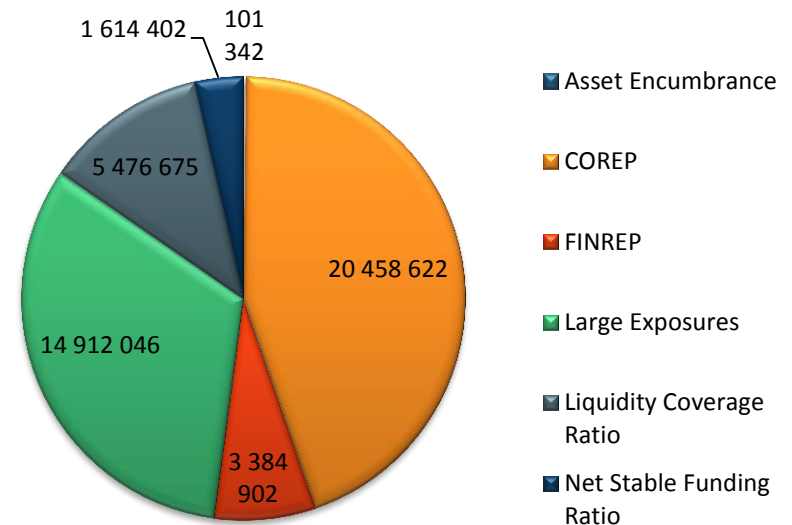


# Nature of data reported to the EBA

## by Scope of Consolidation



## by Report Type





## Part III:

# WHEN- THE REPORTING CYCLE, THE RELEASE CYCLE

# Agreed steady state timelines

Reporter Submission (after "Reference Date")

Monthly reports

Typically 15 calendar days

Quarterly + (Semi)Annual reports

Typically 42 calendar days

Remittance and Data Quality Assurance

Single Supervision Mechanism

10 days

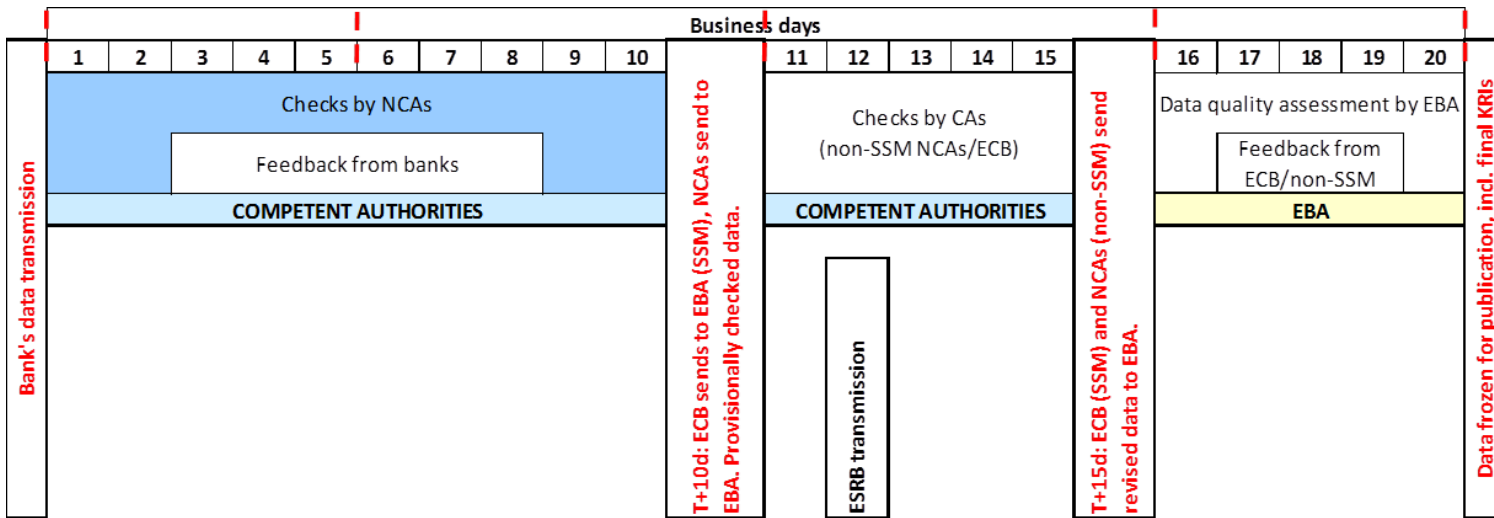
5 days

EBA

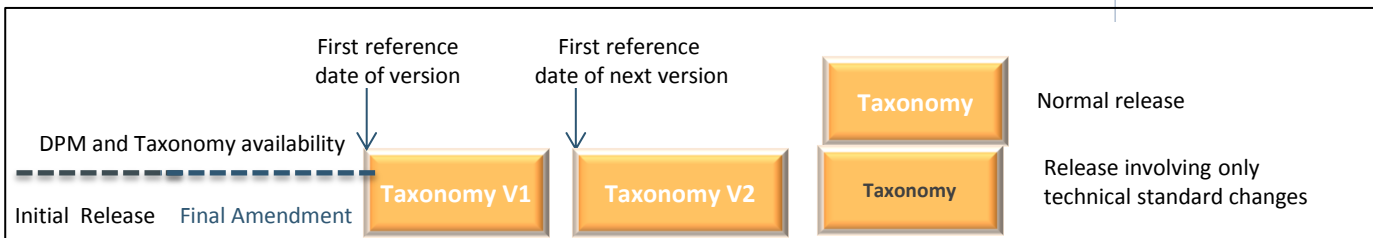
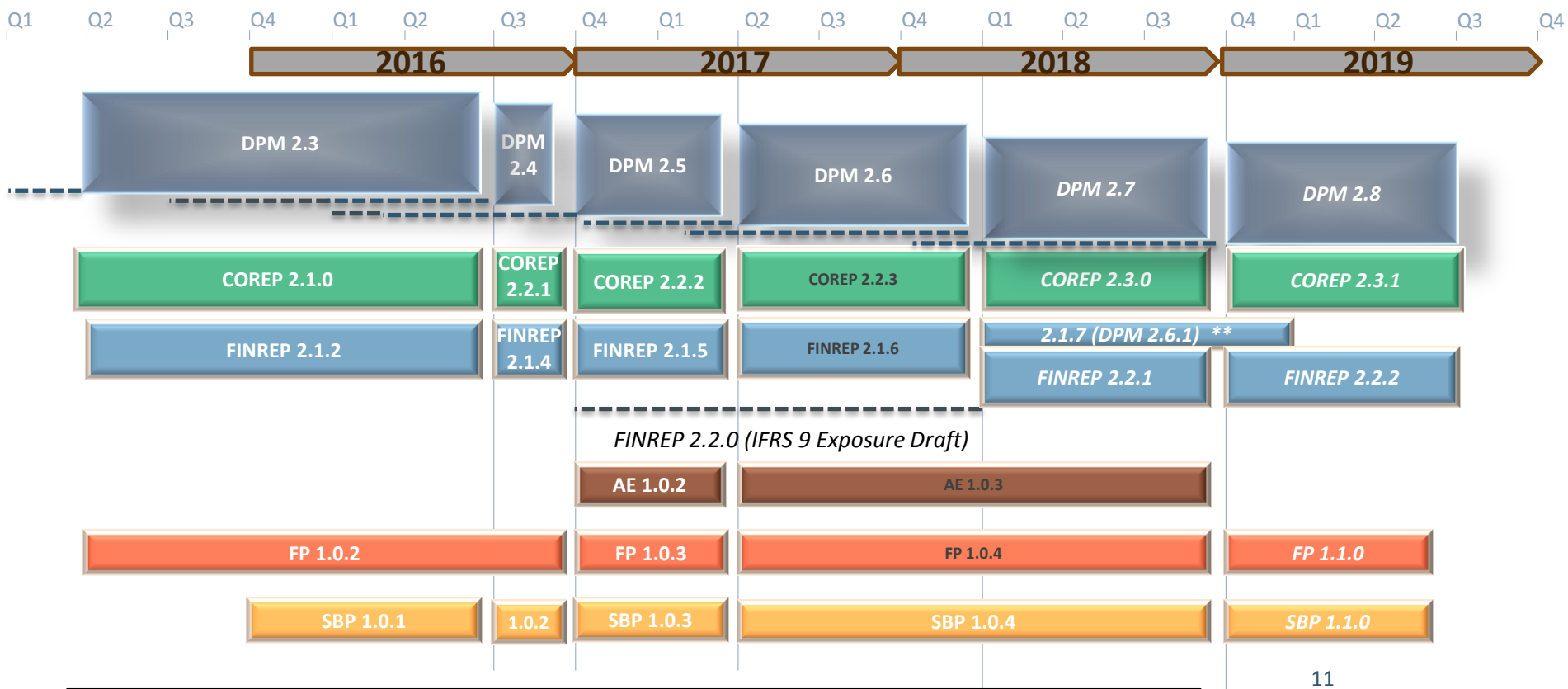
5 days

Nationally Accountable Supervisors

15 days



# EBA framework roadmap



\*\* for reporters with non-calendar financial years, to use to report non-IFRS 9 FINREP prior to their FQ1 18/19

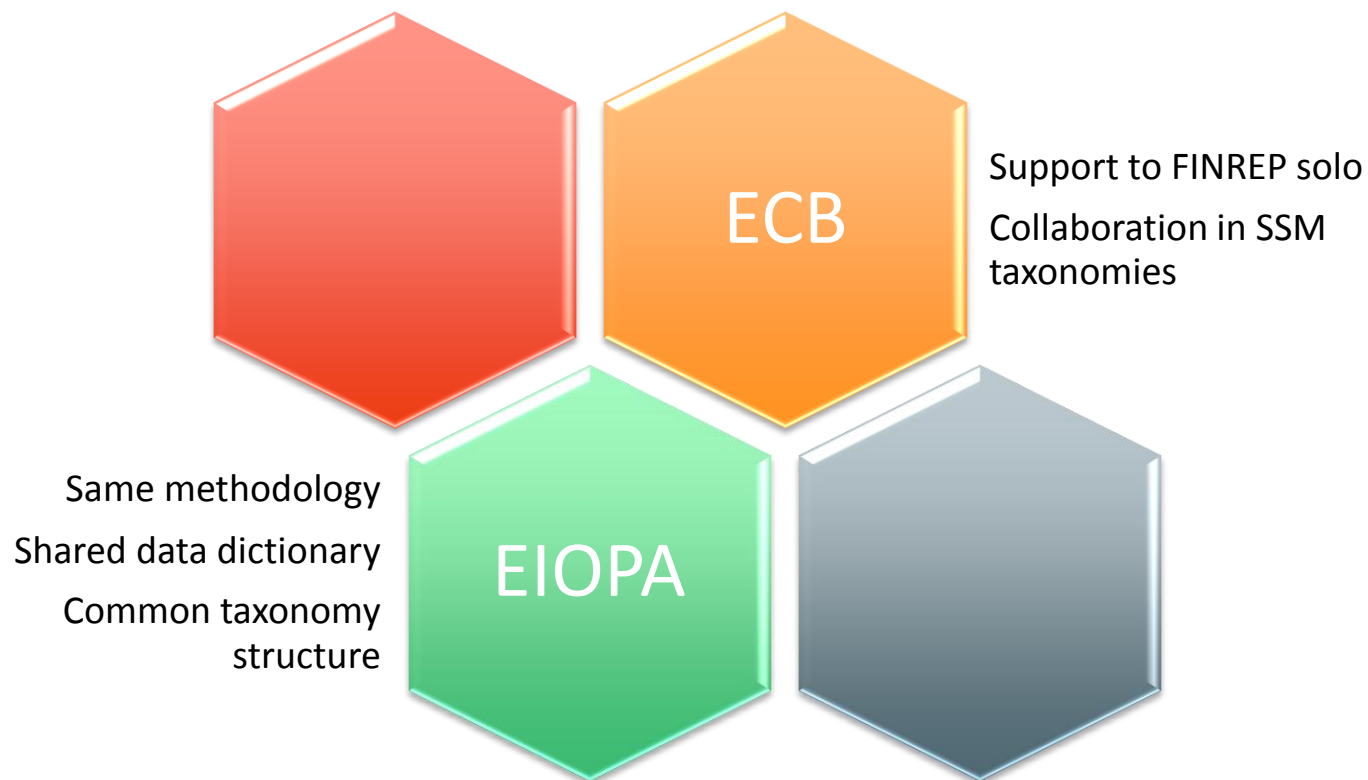
## Part IV:

# EBA'S INFLUENCE ON THE ADOPTION OF STANDARDS EBA'S VISION FOR HARMONISATION

# INFLUENCE: EBA's impact on European reporting



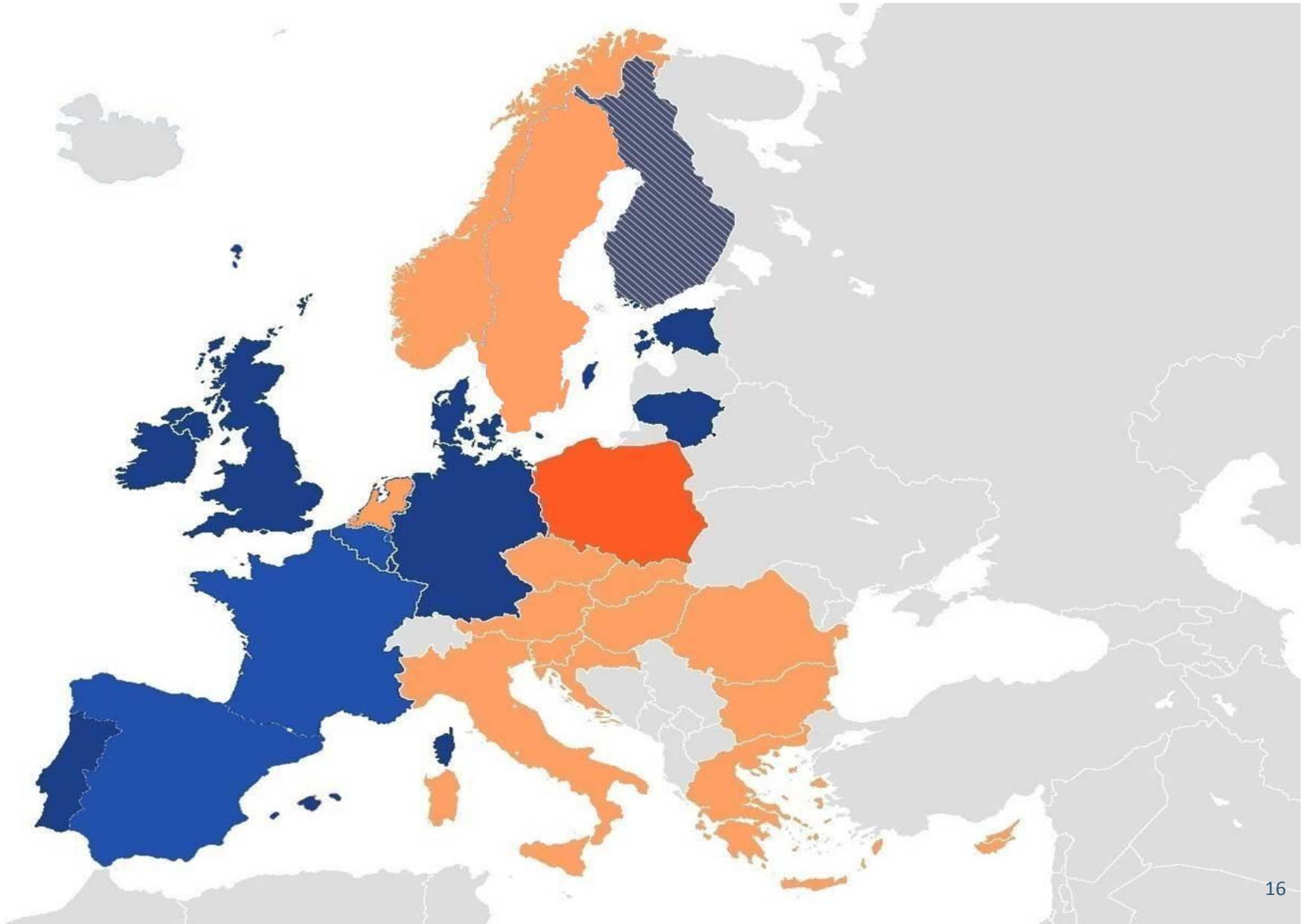
# VISION: Achieve greater European harmonisation by improving collaboration with other authorities



## Part V:

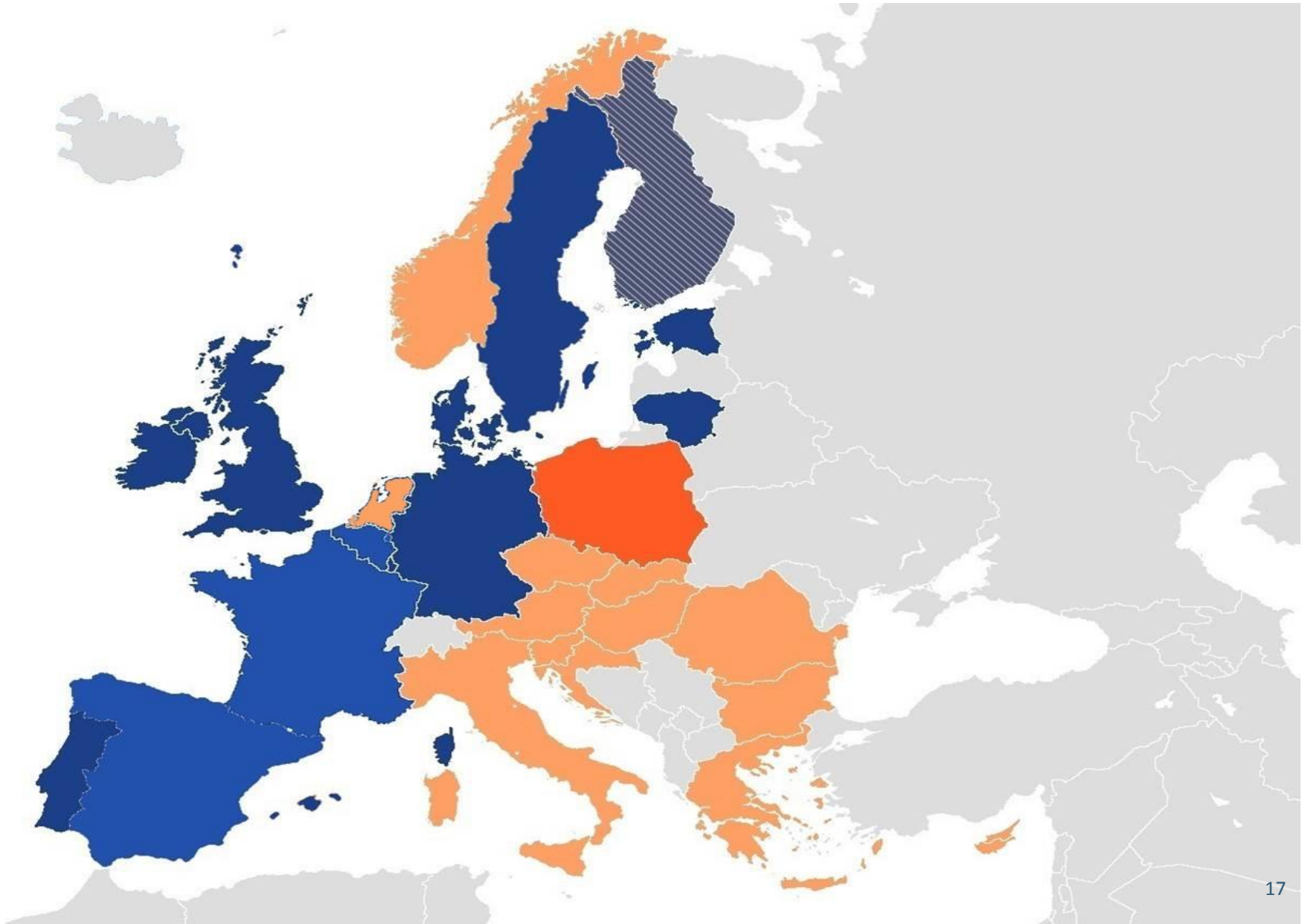
# EBA'S XBRL EEA MAP ON THE MARKET

# XBRL usage at 1<sup>st</sup> level - 2014



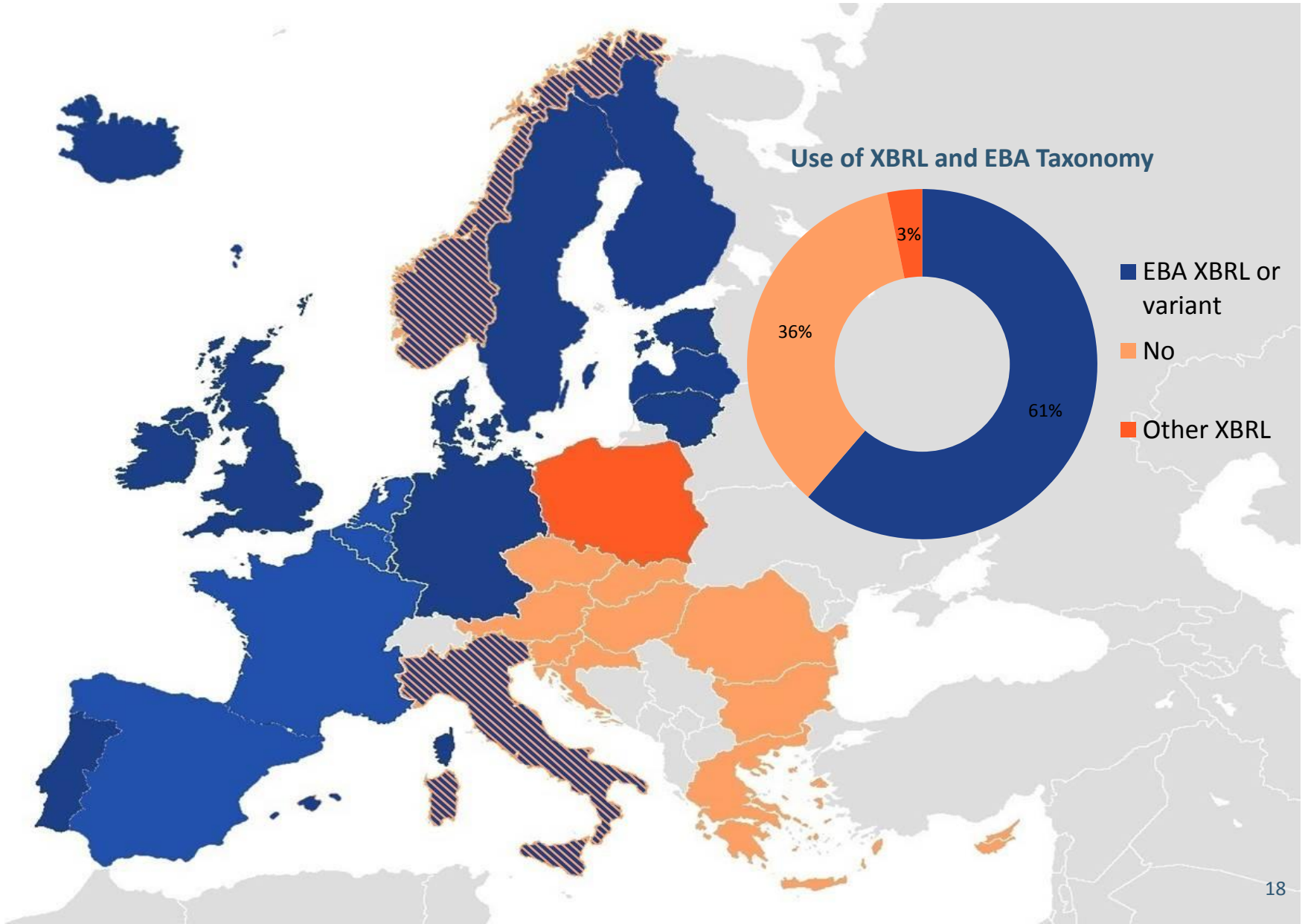
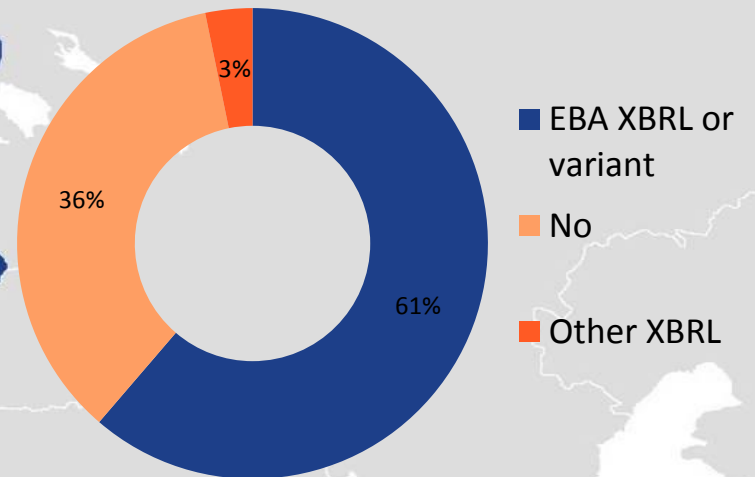


## XBRL usage at 1<sup>st</sup> level - 2015



# XBRL usage at 1<sup>st</sup> level - 2016

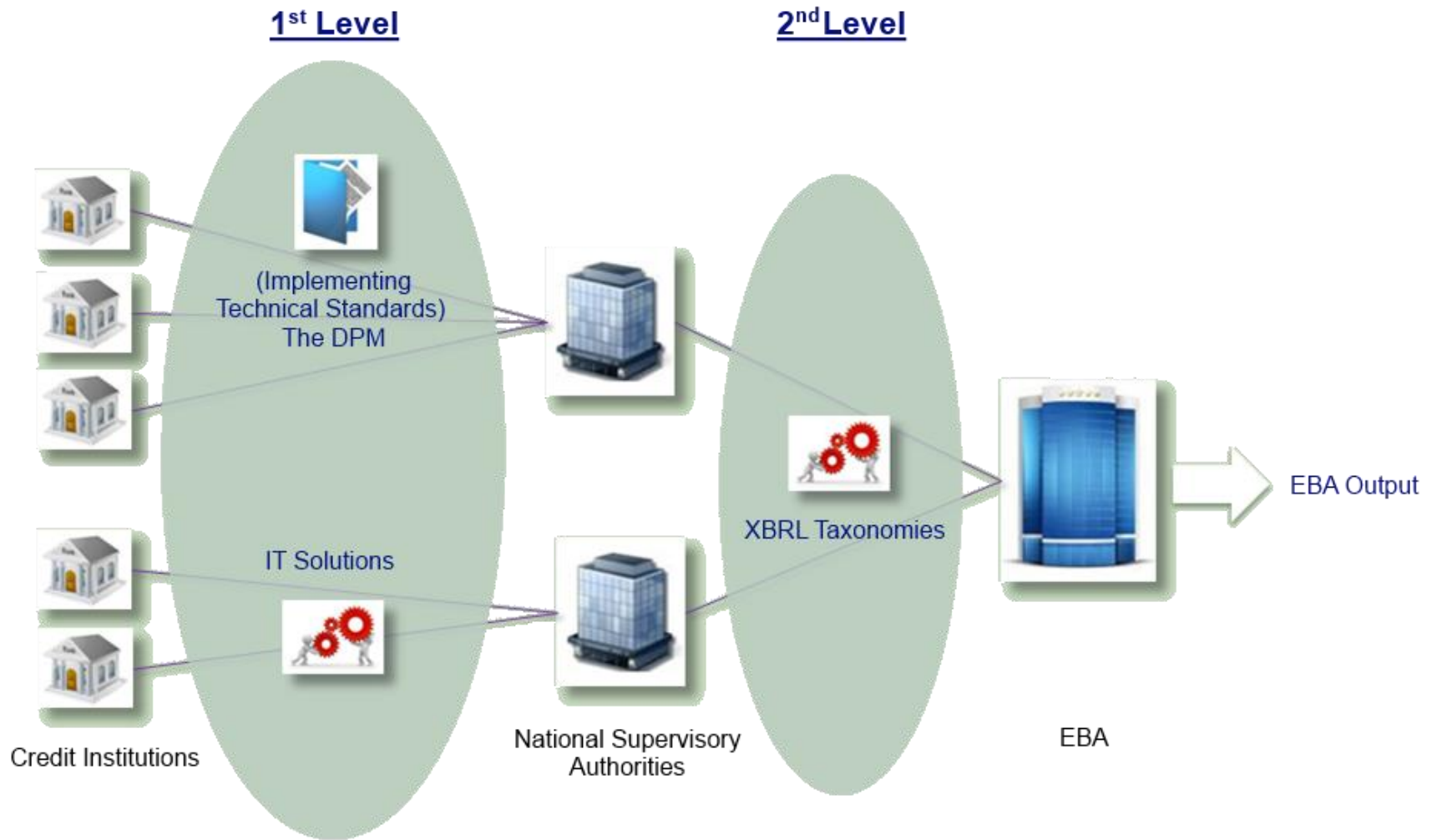
Use of XBRL and EBA Taxonomy



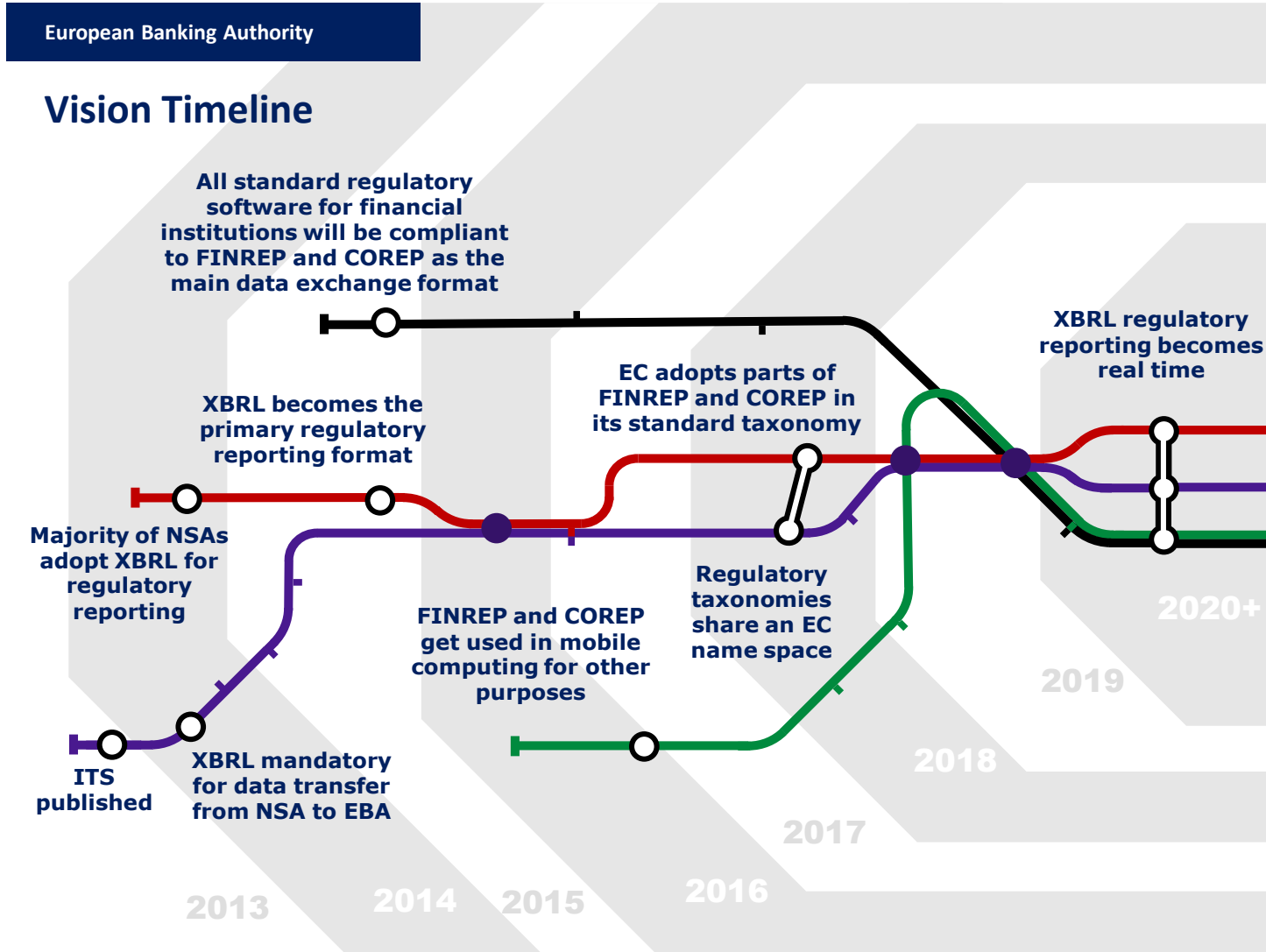
## Part VI:

# EBA'S PREDICTIONS OR HISTORY FROM 2013 IN AMSTERDAM

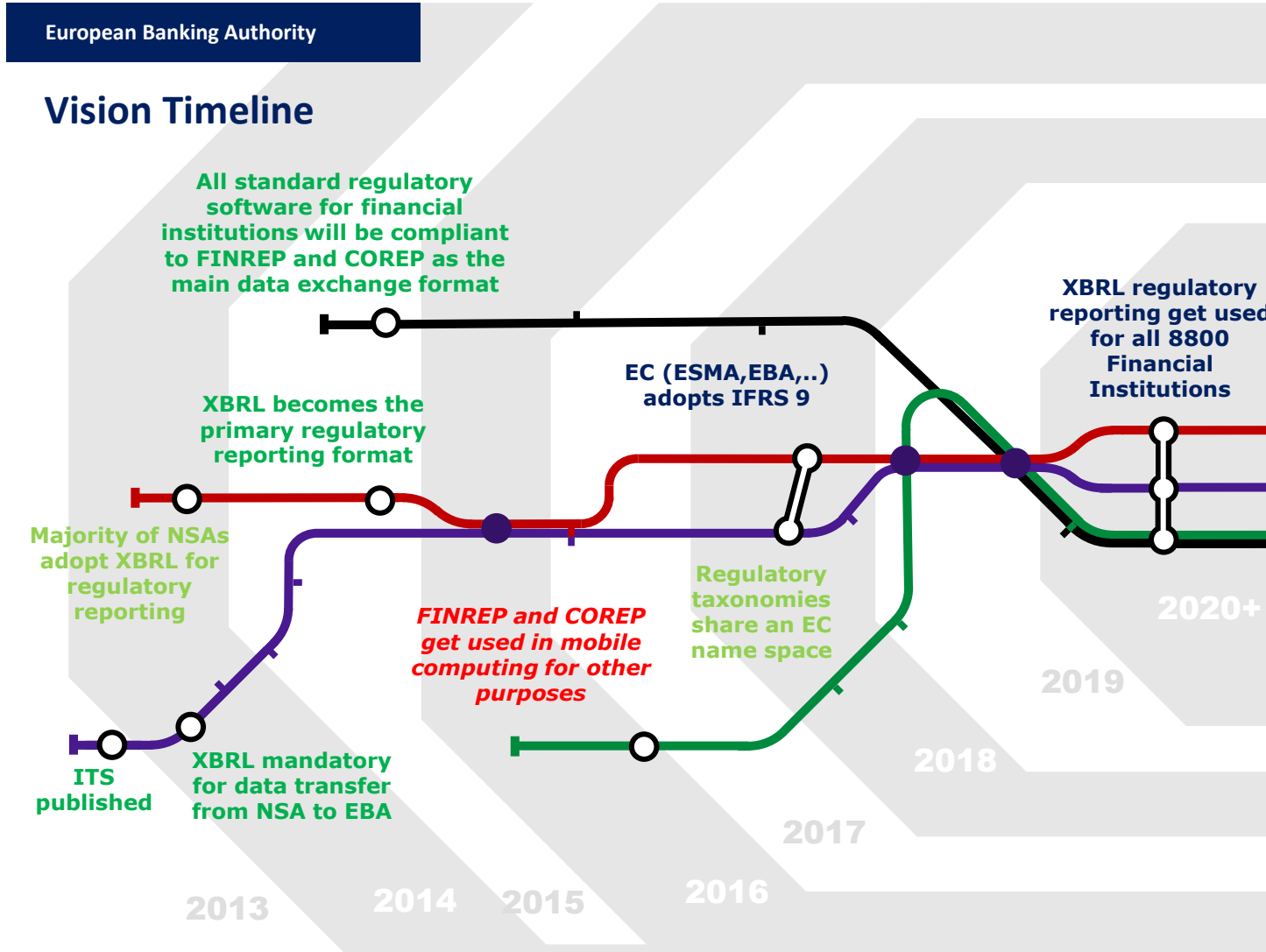
# XBRL History from 2013 in Amsterdam



# XBRL History from 2013 in Amsterdam



# XBRL History from 2013 in Amsterdam







## **EUROPEAN BANKING AUTHORITY**

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