

EBA Guidelines amending Guidelines EBA/GL/2020/14 on the specification and disclosure of systemic importance indicators

(EBA/GL/2023/10)

These EBA Guidelines are addressed to competent authorities as defined in point (i) of Article 4(2) of Regulation (EU) No 1093/2010 and to financial institutions in relation to which these Guidelines apply. Designated authorities referred to in Article 131(1) of Directive 2013/36/EU (CRD) other than competent authorities are also encouraged to apply these Guidelines.

These Guidelines amend the Guidelines EBA/GL/2020/14 on the specification and disclosure of systemic importance indicators, with the aim of updating its Annex to replicate the new reporting template from the Basel Committee on Banking Supervision for the 2023 identification exercise of global systemically important banks. Also further clarifications on disclosure and reporting of systemic importance indicators by banks have been included. The Guidelines EBA/GL/2022/12, of 29 September 2022, amending the Guidelines EBA/GL/2020/14 on the specification and disclosure of systemic importance indicators, are repealed and replaced by these Guidelines.

These Guidelines have been developed by the EBA in accordance with article 16 of Regulation (EU) No 1093/2010. The EBA published the English version of these Guidelines on 20 December 2023 (the Spanish version was released on 18 March 2024). The Guidelines apply from 20 May 2024.

The Banco de España, as designated authority to use the macroprudential tools envisaged in CRD and as supervisory competent authority for specialised lending institutions, adopted these Guidelines as its own on 13 May 2024 by resolution of its Executive Commission.

These Guidelines shall apply to credit institutions, including the Instituto de Crédito Oficial, and to specialised lending institutions.

EBA/GL/2023/10

20 December 2023

Amending Guidelines EBA/GL/2020/14

on the specification and disclosure of systemic importance indicators

Contents

1. Executive Summary	3
2. Background and rationale	4
3. Guidelines	6

1. Executive Summary

1. The EBA methodology for identifying global systemically important institutions (G-SIIs), set out in Guidelines EBA/GL/2020/14, closely follows the approach of the Basel Committee on Banking Supervision (BCBS) to identifying global systemically important banks (G-SIBs), as they are referred to in BCBS terminology. In January 2023, the BCBS published a new data template with revisions for the 2023 identification exercise, based on end-2022 business year data. For consistency purposes between the internationally agreed standards and the EU regulatory framework, the Annex to the Guidelines replicates the yearly updated Basel reporting template. Therefore, an update of the template included in these Guidelines should be done to take into consideration that of the BCBS.
2. In addition, following the last review of the EBA Guidelines on the specification and disclosure of systemic importance indicators, which introduced a new paragraph 10a on SRM cross-jurisdictional indicators, these Guidelines introduce further clarifications, for the Single Rulebook, on which relevant cross-jurisdictional indicators concerning SRM jurisdictions should be used for identification and, hence, reported and disclosed, without being considered 'memorandum' or 'ancillary' items or indicators for the EU.
3. For practical reasons, data instructions issued by the BCBS (for G-SIB assessment reporting) were included in the first version of the Guidelines, as part of the Annex thereto. These were deleted from the Annex to the Guidelines in their first review in 2016, but the guidance to follow them when filling in the template, as published on the EBA website, was left. It is still expected that these instructions are followed when filling in the template in the Annex. When following such instructions and specifications, SRM cross-jurisdictional data or indicators are not to be considered as 'memorandum' or 'ancillary' items or indicators either. Therefore, a clearer reference to these, as published on the EBA website, is now introduced in the Guidelines. Annual updates to these instructions and specifications are published on the EBA website, and they are expected to be followed by all groups and credit institutions that exceed the materiality threshold defined in the Guidelines.
4. Due to the fact that the amendments to the Guidelines were already expected, but also their limited and technical nature, it was decided that the consultation period would last only one month.

Next steps

The Guidelines will be translated into the official EU languages and published on the EBA website. The deadline for competent authorities to report whether they comply with the Guidelines will be two months after the publication of the translations. The Guidelines will apply from 20.05.2024.

2. Background and rationale

5. The EBA methodology for identifying global systemically important institutions (G-SIIs) closely follows the approach of the Basel Committee on Banking Supervision (BCBS) to identifying global systemically important banks (G-SIBs), as they are referred to in BCBS terminology. In July 2018, the BCBS published an update to its approach to identifying G-SIBs. This version replaced the July 2013 BCBS publication that had for the first time established an international framework for identifying G-SIBs. In April 2020, the BCBS announced additional measures to alleviate the impact of Covid-19. In what concerns the G-SIB framework, it was agreed not to collect the memorandum data included in the BCBS data collection template as of end-2019. The BCBS also decided to postpone the implementation of the revised G-SIB framework by one year, from 2021 to 2022, to provide additional operational capacity for banks and supervisors.
6. The BCBS on 27 May 2022 agreed on a way forward to reflect developments in the European Banking Union (EBU) on the assessment methodology for G-SIBs¹. Pursuant to the new paragraph 2a of Article 131 of Directive 2013/36/EU (CRD), as introduced by Directive (EU) 2019/878 of 20 May 2019, and to the new paragraph 5a of Article 5 of Delegated Regulation (EU) 2021/539 of 11 February 2021, an additional overall G-SII score that accounts for the specificities of the EBU and the Single Resolution Mechanism (SRM) within cross-border activity indicators is to be computed. Accordingly, at the end of 2022, the EBA Guidelines on the specification and disclosure of systemic importance indicators² were amended³ to introduce a new paragraph 10a, which states that *'data items relevant for the calculation of adjusted cross-jurisdictional indicators concerning institutions headquartered in Member States adhering to the Single Resolution Mechanism should be considered as part of the cross-jurisdictional activity indicators and not as ancillary or memorandum items for the G-SII identification and subcategory allocation methodology'*.
7. This was a targeted revision to swiftly amend the definition of ancillary and memorandum items in what concerns SRM-relevant data items. As the changes introduced in 2022 had to be done in a short timeframe, a broader review of the Guidelines was not possible. However, additional changes in the Guidelines are still needed to accommodate the developments that have happened since 2020, the most prominent of which being the update of the Basel reporting template (latest version at end-2022), together with clarifying further, for the Single Rulebook, which relevant cross-jurisdictional indicators concerning SRM jurisdictions are expected to be reported, used for calculations and disclosed, and hence not considered 'memorandum' or 'ancillary' data.

¹ <https://www.bis.org/press/p220531.htm>.

² [EBA/GL/2020/14](#).

³ [EBA/GL/2022/12](#).

8. Article 6a of Commission Implementing Regulation (EU) 2021/637 refers to the disclosure on systemic indicators for G-SIIs. In particular, paragraph 1 of this Article requires disclosure by G-SIIs of some indicator values *'with the exception of any ancillary data and memorandum items'*. The Guidelines on the specification and disclosure of systemic importance indicators, amongst others, specify further which items or indicators should fall under such categories (ancillary data and memorandum items) both for G-SIIs and for other relevant entities subject by the Guidelines.
9. For practical reasons, data instructions on indicator values and detailed template specifications were included in the first version of the Guidelines, as part of the Annex thereto. However, these were deleted from the Annex to the Guidelines in its first review in 2016, although the guidance to follow them when filling in the template, as published on the EBA website, was left. Annual updates to these instructions and specifications are published on the EBA website, and they are expected to be considered by all groups and credit institutions that exceed the materiality threshold defined in the Guidelines. When following such instructions and specifications, SRM cross-jurisdictional data or indicators are not to be considered as *'memorandum'* or *'ancillary'* items or indicators either.
10. For taking into consideration the internationally agreed standards set by the BCBS, the Annex to the Guidelines has almost replicated the yearly updated Basel reporting template, with some very minor editorial amendments. Consequently, these amending Guidelines are updating the reporting template published as of end-2022 to adjust it to the last version of the BCBS reporting template and to adjust the Guidelines to the change in numbering in the Annex. For this reason and to avoid relevant entities (under jurisdictions following both BCBS standards and EBA guidelines) having to create two different reporting and disclosing templates, it has been decided to leave in the Annex, as *'memorandum items'* and *'ancillary items'*, relevant items for the calculation of SRM cross-jurisdictional activity indicators, although, as indicated in paragraph 10a of the Guidelines, these shall not be regarded as such for the purpose of the Guidelines.
11. Another amendment of the Guidelines is meant to clarify the timeframe for the reporting and disclosure of systemic importance indicators upon reaching the identification threshold at year-end.
12. Due to the limited and merely technical nature of the amendments to the Guidelines, it was decided that the consultation period would last only one month. The EBA's commitment to a consistent regulatory and reporting framework between internationally agreed standards and the EU means that the proposed changes are fully expected by the different stakeholders, allowing for a reduced consultation period. Furthermore, this is the same period of time for public consultation that was allocated for the first revision of the Guidelines which occurred in 2016 and for which the main rationale was the same.

3. Guidelines

EBA/GL/2023/10

20 December 2023

Guidelines amending Guidelines EBA/GL/2020/14

on the specification and disclosure of
systemic importance indicators

1. Compliance and reporting obligations

Status of these Guidelines

1. This document contains guidelines issued pursuant to Article 16 of Regulation (EU) No 1093/2010⁴. In accordance with Article 16(3) of Regulation (EU) No 1093/2010, competent authorities and financial institutions must make every effort to comply with the Guidelines.
2. Guidelines set the EBA view of appropriate supervisory practices within the European System of Financial Supervision or of how Union law should be applied in a particular area. Competent authorities as defined in Article 4(2) of Regulation (EU) No 1093/2010 to whom guidelines apply should comply by incorporating them into their practices as appropriate (e.g. by amending their legal framework or their supervisory processes), including where guidelines are directed primarily at institutions.

Reporting requirements

3. According to Article 16(3) of Regulation (EU) No 1093/2010, competent authorities must notify the EBA as to whether they comply or intend to comply with these Guidelines, or otherwise with reasons for non-compliance, by 20.05.2024. In the absence of any notification by this deadline, competent authorities will be considered by the EBA to be non-compliant. Notifications should be sent by submitting the form available on the EBA website with the reference 'EBA/GL/2023/10'. Notifications should be submitted by persons with appropriate authority to report compliance on behalf of their competent authorities. Any change in the status of compliance must also be reported to the EBA.
4. Notifications will be published on the EBA website, in line with Article 16(3).

⁴ 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).

2. Addressees

5. These Guidelines are addressed to competent authorities as defined in point (2)(i) of Article 4 of Regulation (EU) No 1093/2010 and to financial institutions in relation to which Guidelines EBA/GL/2020/14 apply. Designated authorities referred to in Article 131(1) of Directive 2013/36/EU other than competent authorities are encouraged to apply these Guidelines. Both competent and designated authorities are referred to in these Guidelines as 'relevant authorities'.

3. Implementation

Date of application

9. These Guidelines apply from 20.05.2024

Repeal

The amending Guidelines of 29 September 2022 (EBA/GL/2022/12) amending the Guidelines on the specification and disclosure of systemic importance indicators are hereby repealed and replaced with these Guidelines.

4. Amending Guidelines

10. EBA/GL/2020/14 are amended as follows:

(a). Paragraph 9 is replaced by the following paragraph:

'9. Relevant authorities and relevant entities should follow the instructions and specifications for the data items listed in the Annex as set out in the link called "Reporting instructions" on the EBA website under the G-SIIs section⁵.'

(b). Paragraph 10 is replaced by the following paragraph:

'10. The relevant authorities should use the ancillary data (Sections 15 and 16 of the Annex to these Guidelines) to support their supervisory judgement in accordance with Article 131(10) of Directive 2013/36/EU and the memorandum items (Sections 17 to 22 of the Annex) to improve data quality and as a help in the development of future improvements to the identification methodology. The memorandum items should be complemented with detailed comments from relevant entities regarding data quality and availability where appropriate.'

(c). Paragraph 10a is replaced by the following paragraph:

'10a. Pursuant to Article 131(2a) of Directive 2013/36/EU requiring an additional identification methodology that excludes cross-border activities within the Single Resolution Mechanism (SRM), and in accordance with the international agreement by the Basel Committee of 31 May 2022 to acknowledge the progress made in the development of the European Banking Union, data items relevant for the calculation of adjusted SRM cross-jurisdictional indicators concerning institutions headquartered in Member States participating in the SRM should be considered as part of the cross-jurisdictional activity indicators and, as such, disclosed in accordance with paragraph 12, and not as ancillary or memorandum items for the G-SII identification and subcategory allocation methodology.'

(d). Paragraph 11 is replaced by the following paragraph:

'11. The relevant authorities should ensure that they collect all data items specified in the Annex to these Guidelines from relevant entities that meet the criteria specified in paragraph 6 of these Guidelines on 31 December of each year.'

(e). Paragraph 12 is replaced by the following paragraph:

'12. The relevant authorities should ensure that relevant entities publicly disclose on their websites on an annual basis the indicator values specified in Sections 1 to 14 of the Annex to these Guidelines and, where the SRM's additional identification methodology is needed, items e), f) and g) of Section 21, as well as any other items of Section 21 referring to SRM cross-jurisdictional activity which might be deemed relevant for the calculation of such methodology by the relevant authority.'

(f). Paragraph 14 is replaced by the following paragraph:

'14. Relevant entities should submit the information referred to in paragraph 11 to the relevant authorities and publicly disclose the information referred to in paragraph 12 on an annual basis

⁵ <https://www.eba.europa.eu/risk-analysis-and-data/global-systemically-important-institutions>

no later than four months after each financial year-end date, starting from the second consecutive financial year-end date on which the threshold specified in paragraph 6 of these Guidelines has been exceeded. When doing so, relevant entities should identify themselves using their Legal Entity Identifiers (LEIs).'

(g). The Annex is replaced by the Annex below.

Annex

GENERAL BANK DATA

Section 1 - General Information	Response
a. General information provided by the relevant supervisory authority:	
(1) Country code	
(2) Bank name	
(3) Reporting date (yyyy-mm-dd)	
(4) Reporting currency	
(5) Euro conversion rate	
(6) Submission date (yyyy-mm-dd)	
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	-
(6) LEI code	

SIZE INDICATORS

Section 2 - Total Exposures	Amount
a. Derivatives	
(1) Counterparty exposure of derivatives contracts	
(2) Capped notional amount of credit derivatives	
(3) Potential future exposure of derivatives contracts	
b. Securities financing transactions (SFTs)	
(1) Adjusted gross value of SFTs	
(2) Counterparty exposure of SFTs	
c. Other assets	
d. Gross notional amount of off-balance-sheet items	
(1) Items subject to a 0% credit conversion factor (CCF)	
(2) Items subject to a 20% CCF	
(3) Items subject to a 50% CCF	
(4) Items subject to a 100% CCF	
e. Regulatory adjustments	
f. Total exposures prior to regulatory adjustments (sum of items 2.a.(1) through 2.c., 0.1 times 2.d.(1), 0.2 times 2.d.(2), 0.5 times 2.d.(3), and 2.d.(4))	

g. Exposures of insurance subsidiaries not included in 2.f. net of intragroup:
(1) On-balance-sheet and off-balance-sheet assets of insurance subsidiaries
(2) Potential future exposure of derivatives contracts of insurance subsidiaries
(3) Investment value in consolidated entities
h. Intragroup exposures included in 2.f. to insurance subsidiaries reported in 2.g.
i. Total exposures indicator, including insurance subsidiaries (sum of items 2.f., 2.g.(1) through 2.g.(2) minus 2.g.(3) through 2.h.)

INTERCONNECTEDNESS INDICATORS

Section 3 - Intra-Financial System Assets	Amount
a. Funds deposited with or lent to other financial institutions	
(1) Certificates of deposit	
b. Unused portion of committed lines extended to other financial institutions	
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) Equity securities	
(6) Offsetting short positions in relation to the specific equity securities included in item 3.c.(5)	
d. Net positive current exposure of SFTs with other financial institutions	
e. OTC derivatives with other financial institutions that have a net positive fair value	
(1) Net positive fair value	
(2) Potential future exposure	
f. Intra-financial system assets indicator, including insurance subsidiaries (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. Funds deposited by or borrowed from other financial institutions	
(1) Deposits due to depository institutions	
(2) Deposits due to non-depository financial institutions	
(3) Loans obtained from other financial institutions	
b. Unused portion of committed lines obtained from other financial institutions	
c. Net negative current exposure of SFTs with other financial institutions	
d. OTC derivatives with other financial institutions that have a net negative fair value	
(1) Net negative fair value	

 (2) Potential future exposure

 e. Intra-financial system liabilities indicator, including insurance subsidiaries (sum of items 4.a.(1) through 4.d.(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. Securities outstanding indicator, including the securities issued by insurance subsidiaries (sum of items 5.a. through 5.g.)

SUBSTITUTABILITY/FINANCIAL INSTITUTION INFRASTRUCTURE INDICATORS
Section 6 - Payments made in the reporting year (excluding intragroup payments)
Amount

 a. Australian dollars (AUD)

 b. Canadian dollars (CAD)

 c. Swiss francs (CHF)

 d. Chinese yuan (CNY)

 e. Euros (EUR)

 f. British pounds (GBP)

 g. Hong Kong dollars (HKD)

 h. Indian rupees (INR)

 i. Japanese yen (JPY)

 j. New Zealand dollars (NZD)

 k. Swedish krona (SEK)

 l. United States dollars (USD)

 m. 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.)

Section 9 - Trading Volume
Amount

 a. Trading volume of securities issued by other public sector entities, excluding intragroup transactions

b. Trading volume of other fixed income securities, excluding intragroup transactions
c. Trading volume fixed income sub-indicator (sum of items 9.a. and 9.b.)
d. Trading volume of listed equities, excluding intragroup transactions
e. Trading volume of all other securities, excluding intragroup transactions
f. Trading volume equities and other securities sub-indicator (sum of items 9.d. and 9.e.)

COMPLEXITY INDICATORS

Section 10 - Notional Amount of Over-the-Counter (OTC) Derivatives	Amount
a. OTC derivatives cleared through a central counterparty	
b. OTC derivatives settled bilaterally	
c. Notional amount of over-the-counter (OTC) derivatives indicator, including insurance subsidiaries (sum of items 10.a. and 10.b.)	

Section 11 - 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. Trading and AFS securities indicator (sum of items 11.a. and 11.b., minus the sum of 11.c. and 11.d.)	

Section 12 - Level 3 Assets	Amount
a. Level 3 assets indicator, including insurance subsidiaries	

CROSS-JURISDICTIONAL ACTIVITY INDICATORS

Section 13 - Cross-Jurisdictional Claims	Amount
a. Total foreign claims on an ultimate risk basis	
b. Foreign derivative claims on an ultimate risk basis	
c. Cross-jurisdictional claims indicator (sum of items 13.a. and 13.b.)	

Section 14 - Cross-Jurisdictional Liabilities	Amount
a. Foreign liabilities on an immediate risk basis, excluding derivatives and including local liabilities in local currency	
b. Foreign derivative liabilities on an immediate risk basis	
c. Cross-jurisdictional liabilities indicator (sum of items 14.a. and 14.b.)	

ANCILLARY DATA

Section 15 - Ancillary Indicators	Amount
a. Total liabilities	
b. Retail funding	
c. Wholesale funding dependence ratio (the difference between items 15.a .and 15.b., divided by 15.a.)	
d. Total gross revenue	
e. Total net revenue	
f. Foreign net revenue	
g. Gross value of cash provided and gross fair value of securities provided 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	

Section 16 - Ancillary Items	Amount
a. Held-to-maturity securities	
b. Payments made in the reporting year	
(1) Brazilian real (BRL)	
(2) Mexican pesos (MXN)	
(3) Norwegian krone (NOK)	
(4) Russian rubles (RUB)	
(5) Singapore dollar (SGD)	
(6) South Korean won (KRW)	

MEMORANDUM ITEMS

Section 17 - Size Items	Amount
a. Exposure of insurance subsidiaries already included in prudential regulatory scope of consolidation	
b. Quarterly average value of total exposures	
c. Monthly average value of total exposures	

Section 18 - Interconnectedness Items	Amount
a. Intra-financial system assets indicator (old indicator)	
b. Quarterly average value of intra-financial system assets	
c. Monthly average value of intra-financial system assets	
d. Intra-financial system liabilities indicator (old indicator)	
e. Quarterly average value of intra-financial system liabilities	
f. Monthly average value of intra-financial system liabilities	

g. Securities outstanding indicator (old indicator)
h. Quarterly average value of securities outstanding
i. Monthly average value of securities outstanding

Section 19 - Substitutability/Financial Infra. Items	Amount
a. Trading volume of securities issued by sovereigns, excluding in-tragroup transactions	
b. Initial margin posted to central counterparties (CCPs) on behalf of clients	
c. Initial margin posted to CCPs for the reporting group's own account	
d. Default fund contributions to CCPs	
e. Other facilities to CCPs	
f. Provision of settlement services in connection with centrally cleared transactions	
g. Quarterly average value of assets under custody	
h. Monthly average value of assets under custody	

Section 20 - Complexity Items	Amount
a. OTC derivatives indicator (old indicator)	
b. Notional amount of over-the-counter (OTC) derivatives, including insurance subsidiaries:	
(1) Cleared through a CCP where the group (including ins. subs.) acts as a financial intermediary (CCP-leg)	
(2) Cleared through a CCP where the group (including ins. subs.) acts as a financial intermediary (client-leg)	
(3) Cleared through a CCP where the group, including insurance subsidiaries, acts as an agent	
(4) Cleared through a CCP where the group, including insurance subsidiaries, trades on its own account	
c. OTC derivatives cleared through a central counterparty (LIBOR transition exclusion)	
d. Quarterly average value of the notional amount of over-the-counter (OTC) derivatives	
e. Monthly average value of the notional amount of over-the-counter (OTC) derivatives	
f. Quarterly average value of trading and available-for-sale securities	
g. Monthly average value of trading and available-for-sale securities	
h. Level 3 assets indicator (old indicator)	
i. Quarterly average value of Level 3 Assets	
j. Monthly average value of Level 3 Assets	
k. Level 2 assets, including insurance subsidiaries	
(1) Level 2 assets, including insurance subsidiaries, cleared through a CCP	
(2) Level 2 assets, including insurance subsidiaries, settled bilaterally	
(3) Other Level 2 assets, including insurance subsidiaries	
l. Average value of Level 2 assets, including insurance subsidiaries	

Section 21 - Cross-Jurisdictional Activity Items	Amount
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a. Cross-jurisdictional liabilities indicator (old indicator)
(1) Foreign liabilities (excluding derivatives and local liabilities in local currency)
(2) Any foreign liabilities to related offices included in item 21.a.(1)
(3) Local liabilities in local currency (excluding derivatives activity)
b. Local liabilities in local currency (including derivatives activity)
c. Cross-jurisdictional local claims in local currency (excluding derivatives activity)
d. Cross-jurisdictional local claims in local currency (including derivatives activity)
e. Total foreign claims on an ultimate risk basis (considering SRM as a single jurisdiction)
f. Foreign derivatives claims on an ultimate risk basis (considering SRM as a single jurisdiction)
g. Foreign liabilities on an immediate risk basis, including derivatives (considering SRM as a single jurisdiction)
(1) Foreign derivatives liabilities on an immediate risk basis (considering SRM as a single jurisdiction)
h. Cross-jurisdictional local claims in local currency, excluding derivatives activity (considering SRM as a single jurisdiction)
i. Cross-jurisdictional local claims in local currency, including derivatives activity (considering SRM as a single jurisdiction)
j. Foreign liabilities, excluding derivatives and local liabilities in local currency (considering SRM as a single jurisdiction)
(1) Any foreign liabilities to related offices included in item 20.j. (considering SRM as a single jurisdiction)
k. Local liabilities in local currency excluding derivatives (considering SRM as a single jurisdiction)
l. Local liabilities in local currency including derivatives (considering SRM as a single jurisdiction)
m. Total net local positions in local currency including derivatives, if net positive
n. Total net local positions in local currency including derivatives, if net negative
o. Total net local positions in local currency in non-SRM countries including derivatives, if net positive (c. SRM as a s. j.)
p. Total net local positions in local currency in non-SRM countries including derivatives, if net negative (c. SRM as a s. j.)
q. Total net local positions in local currency in SRM countries including derivatives (considering SRM as a single jurisdiction)
r. Intra-office claims booked by foreign subsidiaries
s. Intra-office claims booked by foreign branches
t. Intra-office liabilities booked by foreign subsidiaries
u. Intra-office liabilities booked by foreign branches
v. Quarterly average value of cross-jurisdictional claims
w. Monthly average value of cross-jurisdictional claims
x. Quarterly average value of cross-jurisdictional liabilities
y. Monthly average value of cross-jurisdictional liabilities

Section 22 - Ancillary Indicators

a. Foreign net revenue (considering SRM as a single jurisdiction)

b. Number of jurisdictions (considering SRM as a single jurisdiction)

CHECKS SUMMARY

Section 23 – Indicator Values (Revised methodology)	Indicator value in reporting currency
a. Section 2 - Total exposures indicator, including insurance subsidiaries	
b. Section 3 - Intra-financial system assets indicator, including insurance subsidiaries	
c. Section 4 - Intra-financial system liabilities indicator, including insurance subsidiaries	
d. Section 5 - Securities outstanding indicator, including insurance subsidiaries	
e. Section 6 - Payments activity indicator	
f. Section 7 - Assets under custody indicator	
g. Section 8 - Underwriting activity indicator	
h. Section 9.c - Trading Volume fixed income sub-indicator	
i. Section 9.f - Trading Volume equities and other securities sub-indicator	
j. Section 10 - OTC derivatives indicator, including insurance subsidiaries	
k. Section 11 - Trading and AFS securities indicator	
l. Section 12 - Level 3 assets indicator, including insurance subsidiaries	
m. Section 13 - Cross-jurisdictional claims indicator	
n. Section 14 - Cross-jurisdictional liabilities indicator	
o. Other Sections	
(1) Item 1.a - General information provided by the supervisory authority	
(2) Item 1.b - General information provided by the reporting institution	
(3) Section 15 - Ancillary Indicators	
(4) Section 16 - Ancillary Items	
(5) Section 17 - Size Items	
(6) Section 18 - Interconnectedness Items	
(7) Section 19 - Substitutability/Financial Infra. Items	
(8) Section 20 - Complexity Items	
(9) Section 21 - Cross-Jurisdictional Activity Items	
(10) Section 22 - Ancillary Indicators	
Section 24 – Indicator Values (old methodology)	Indicator value in reporting currency
a. Section 2 - Total exposures indicator	
b. Section 18 - Intra-financial system assets indicator	
c. Section 18 - Intra-financial system liabilities indicator	
d. Section 18 - Securities outstanding indicator	

e. Section 6 - Payments activity indicator

f. Section 7 - Assets under custody indicator

g. Section 8 - Underwriting activity indicator

h. Section 20 - OTC derivatives indicator

i. Section 11 - Trading and AFS securities indicator

j. Section 20 - Level 3 assets indicator

k. Section 13 - Cross-jurisdictional claims indicator

l. Section 21 - Cross-jurisdictional liabilities indicator

5. Accompanying documents

5.1 Draft cost-benefit analysis / impact assessment

The update of the data template did not involve any significant policy choices but only a redistribution of the relevant text for practical reasons, in order to cope with annual updates of the indicators. Costs and benefits for institutions and other stakeholders remain the same as under the Guidelines in their original versions.

Not updating the data template would not have been a viable option, as this would not be in line with the legislative objective of taking into account internationally agreed standards. In addition, this option would have resulted in making reporting more complicated, in doubling the administrative burden for institutions which take part in the identification process for G-SIBs at BCBS level and in confusing information instead of enhanced transparency for the public.

At the same time, the revised structure helps streamline the process for future updates and consequently significantly reduces administrative costs at the level of the European authorities.

5.2 Feedback on the public consultation

The EBA consulted the public on the draft proposal contained in this paper. The consultation period lasted for one month and ended on 1 September 2023. One spam-like response without valuable feedback was received and it was not published on the EBA website. As such, no amendments are made to the Guidelines following the consultation.