



2023/2526

20.11.2023

COMMISSION IMPLEMENTING REGULATION (EU) 2023/2526

of 17 November 2023

amending the implementing technical standards laid down in Implementing Regulation (EU) 2022/389 as regards the content lists of the information on individual data to be disclosed by competent authorities

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Directive (EU) 2019/2034 of the European Parliament and of the Council of 27 November 2019 on the prudential supervision of investment firms and amending Directives 2002/87/EC, 2009/65/EC, 2011/61/EU, 2013/36/EU, 2014/59/EU and 2014/65/EU ⁽¹⁾, and in particular Article 57(4) thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2022/389 ⁽²⁾ lays down templates for the publication of the information that competent authorities have to disclose pursuant to Article 57(1) of Directive (EU) 2019/2034. That information concerns the composition of own funds and the own funds requirements by type of requirement, but is limited to investment firms that do not qualify as small and non-interconnected investment firms.
- (2) As small and non-interconnected investment firms can be numerous in certain Member States, the absence of publicly available information on the composition of own funds and the own funds requirements of those investment firms may distort a meaningful comparison of aggregated requirements by type across different Member States. Therefore, the templates laid down in Part 1 of Annex IV to Implementing Regulation (EU) 2022/389 should also refer to the data on the composition of own funds and own funds requirements by type of requirement for those investment firms that do qualify as small and non-interconnected.
- (3) Implementing Regulation (EU) 2022/389 should therefore be amended accordingly.
- (4) This Regulation is based on the draft implementing technical standards submitted to the Commission by the European Banking Authority after having consulted the European Securities and Markets Authority.
- (5) The necessary amendments to Implementing Regulation (EU) 2022/389 do not involve significant changes in substantive terms nor additional reporting burden on investment firms. In accordance with Article 15(1), second subparagraph, of Regulation (EU) No 1093/2010 of the European Parliament and of the Council ⁽³⁾, the European Banking Authority has not conducted open public consultations, nor analysed the potential related costs and benefits, considering that it would be highly disproportionate in relation to the scope and impact of the draft implementing technical standards concerned,

⁽¹⁾ OJ L 314, 5.12.2019, p. 64.

⁽²⁾ Commission Implementing Regulation (EU) 2022/389 of 8 March 2022 laying down implementing technical standards for the application of Directive (EU) 2019/2034 of the European Parliament and of the Council with regard to the format, structure, content lists and annual publication date of the information to be disclosed by competent authorities (OJ L 79, 9.3.2022, p. 4).

⁽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).

HAS ADOPTED THIS REGULATION:

Article 1

Annex IV to Implementing Regulation (EU) 2022/389 is amended in accordance with the Annex to this Regulation.

Article 2

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, 17 November 2023.

For the Commission
The President
Ursula VON DER LEYEN

In Annex IV to Implementing Regulation (EU) 2022/389, Part 1 is replaced by the following:

PART 1

Individual data per competent authority (year 20XX)

		Reference to reporting template	Data	
Number and size of investment firms				
010	Number of investment firms		[Value]	
020	Total assets of all investment firms in the Member State (in MEUR) ⁽¹⁾		[Value]	
Number and size of third country investment firms ⁽²⁾				
030	From third countries	Number of branches ⁽³⁾	[Value]	
040		Number of subsidiaries ⁽⁴⁾	[Value]	
Own funds composition with respect to own funds requirements			Data, in millions euro	Data, as percentage of total own funds requirements ⁽⁶⁾%
050	Total Common Equity Tier 1 ⁽⁵⁾	I 01.00 row 0030 and I 01.01 row 0030	[Value]	[Value]
060	Total Additional Tier 1 ⁽⁵⁾	I 01.00 row 0300 and I 01.01 row 0300	[Value]	[Value]
070	Total Tier 2 capital ⁽⁵⁾	I 01.00 row 0420 and I 01.01 row 0420	[Value]	[Value]
080	Total own funds ⁽⁶⁾	I 01.00 row 0010 and I 01.01 row 0010	[Value]	[Value]

			Reference to reporting template	Data	
Total own funds requirement by type				Data, in millions euro	Data, as percentage of the total own funds requirements ⁽⁶⁾ %
090	Data on own funds requirements	Fixed overheads requirement ⁽⁷⁾	I 02.01 row 0030 and I 02.03 row 0030	[Value]	[Value]
100		Permanent minimum capital requirement ⁽⁸⁾	I 02.01 row 0020 and I 02.03 row 0020	[Value]	[Value]
110		K-factor requirement ⁽⁹⁾	I 02.01 row 0040	[Value]	[Value]
120		of which Risk-to-Client (RtC) ⁽¹⁰⁾	I 04.00 row 0020	[Value]	[Value]
130		of which Risk-to-Market (RtM) ⁽¹¹⁾	I 04.00 row 0090	[Value]	[Value]
140		of which Risk-to-Firm (RtF) ⁽¹²⁾	I 04.00 row 0120	[Value]	[Value]

⁽¹⁾ The total assets figure shall be the sum of the asset values of all investment firms in a Member State, calculated based on applicable accounting standards, excluding any asset under management.

⁽²⁾ EEA countries shall not be included.

⁽³⁾ Number of branches as defined in Article 3(1), point (3), of Directive (EU) 2019/2034. Any number of places of business set up in the same country by an investment firm with headquarters in a third country should be counted as a single branch.

⁽⁴⁾ Number of subsidiaries as defined in Article 3(1), point (29), of Directive (EU) 2019/2034. Any subsidiary of a subsidiary undertaking shall be regarded as a subsidiary of the parent undertaking, which is at the head of those undertakings.

⁽⁵⁾ Capital as referred to in Article 9(1) of Regulation (EU) 2019/2033.

⁽⁶⁾ Total own funds requirement as referred to in Article 11 of the Regulation (EU) 2019/2033.

⁽⁷⁾ Fixed overheads requirement as referred to in Article 11(1), point (a), of Regulation (EU) 2019/2033.

⁽⁸⁾ Permanent minimum capital requirement as referred to in Article 11(1), point (b), of Regulation (EU) 2019/2033.

⁽⁹⁾ K-factor requirement as referred to in Article 11(1), point (c), of Regulation (EU) 2019/2033.

⁽¹⁰⁾ Own funds requirements associated with Risk to Client as referred to in Article 15(1), point (a), of Regulation (EU) 2019/2033. Indicate total capital ratio in column 'Data, as percentage of the total own fund requirements %'.

⁽¹¹⁾ Own funds requirements associated with Risk to Market as referred to in Article 15(1), point (b), of Regulation (EU) 2019/2033.

⁽¹²⁾ Own funds requirements associated with Risk to Firm as referred to in Article 15(1), point (c), of Regulation (EU) 2019/2033.'