

02 January 2025

Circular to Credit Institutions including Foreign Branches on the Supervisory Reporting Requirements - ITS v3.5

The Authority is hereby releasing a communication to inform all credit institutions and foreign branches about the updates in supervisory reporting framework ITS version 3.5

This Circular should be read in conjunction with all the respective CRR provisions and any regulations and EBA Guidelines issued thereunder, including but not limited to the ITS on Supervisory Reporting, its Annexes, all templates and instructions.

Applicability of Supervisory Reporting Requirements

The new version of the ITS framework, expected to apply from the **December 2024 reference date**, introduces new reporting requirements on an institution's management board diversity and gender pay gap, in line with the EBA Guidelines on the benchmarking of diversity practices including diversity policies and gender pay gap ([EBA/GL/2023/08](#)). The EBA Guidelines are implemented locally through amendments in Section 1 of Part 2 of Banking Rule BR/24 on Internal Governance of Credit Institutions Authorised under the Banking Act.

This reporting is conducted every three years, with the first reference date being **31 December 2024**, and the reporting due **by 30 April 2025** at the latest. This reporting module is sample-based and the Authority issued a separate bilateral communication to the in-scope institutions, advising them on the reporting requirements for this module.

Technical Package

The technical package for this framework release is available on the [dedicated EBA website](#). It provides standard specifications and includes the validation rules, the Data Point Model (DPM) and the XBRL taxonomies.

This reporting framework release exceptionally includes certain resources and areas of reporting that will become applicable at a later date as follows:

- **COREP FRTB (Fundamental Review of the Trading Book):** The implementation of the updated COREP FRTB templates will occur at a future date to be announced. The European Commission has delayed the entry into force of the updated rules for calculating capital requirements for market risk. The templates published now should not be used until the FRTB regulation comes into effect. Institutions should continue reporting in line with Regulation (EU) 2021/453 (the original ITS on FRTB reporting), using version 3.2 of the FRTB module. The expansion of reporting, as foreseen in EBA/ITS/2024/02, will take place at a later date. In accordance with Article 5(2) of EBA/ITS/2024/06, institutions shall continue reporting CRR2-SA information using templates C 18.00 to C 23.00.
- **DORA (Digital Operational Resilience Act):** Preliminary reporting templates for the register of information on contractual arrangements with ICT third-party providers under DORA have been published in EBA's ITS v3.5. These preliminary templates should not be used for regular reporting. They are based on the draft technical standards published by EBA in January 2024, which are yet to be adopted by the European Commission. Any changes to the reporting framework, subject to the Commission's approval, will be reflected in future EBA framework releases.

Validation Rules

Institutions are kindly requested to note the EBA's most recent [publication list of validation rules](#), as well as any future publications and are reminded about their responsibility to update their internal data processes accordingly.

Enhancement to Automated Feedback Summary and New Attributes

As part of ongoing efforts to enhance the automated feedback process, improvements are currently being implemented to provide more detailed and transparent communication to credit institutions. These enhancements aim to support the reporting process more effectively and improve the overall quality of feedback.

A separate communication will follow to provide further details about the enhanced functionalities and their implementation timeline.

Additional Information

The Authority would also like to advise about the update of the MFSA [Supervisory Reporting webpage](#) with information related to ITS v3.5 with the following information:

- Reporting templates and resources for Diversity Benchmarking reporting (Module code: REM_DBM)
- LH Portal for Credit Institutions
- LH Portal for Branches

- MFSA Guidelines to CRD Supervisory Reporting Requirements for Credit Institutions_ITSv3.5
- Remittance Timetable