Reporting requirements for credit institutions

FINAL VERSION
17 November 2025

Date	Version	Type	Changes
February 2014	Version 1.0	Draft version	Initial version
June 2014	Version 1.1	Draft version	Table C17.00 included First Remittance dates changed LEI code definitely mandatory Reference to taxonomy V2.1 and AE (Asset Encumbrance) Latest version of "EBA XBRL Filing Rules for v2.0.0.pdf"
June 2014	Version 1.2	Draft version	Important notice (page 4) updated Precisions on SCOREP instances for Credit institutions established under Luxembourg law with foreign branches (chapter 5) Applicable rule deactivations for reportings submitted to CSSF (chapter 5 section 2 paragraph 3.1.6)
10 July 2014	Version 1.3	Final version	Up-date references to Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 (across the document) Repeal of tables B6.1, B6.6, B 6.2, B6.7 (chapter 2, section 2 and Chapter 3, Section 2, 2.2) Final version of EBA's V2.1 taxonomy (chapter 5) Precisions regarding LEI codes for for branches of Credit Institutions (chapter 5) Precisions regarding "SHOULD" EFR rules 2.6, 2.7, 2.21, 2.22, 2.23, 3.4, 3.5
17 October 2014	Version 1.4	Updated version	Reminders on Table 00.01 in chapter 5 Update on EBA taxonomies and CSSF file naming conventions in chapter 5
12 December 2014	Version 1.5	Updated version	Omission of the preliminary version (N) for SLCR (Chapter 2, Section 1, 1.3) Provisional reporting on forbearance and non-performing loans (Chapter 2, Section 2) - Provisional reporting on asset encumbrance (Chapter 2, Sections 1 and 2) Up-date first remittance (Chapter3, Section 1) Typology of the "codes" to be used in the "large exposures" templates dropped (Chapter 5, Section 3.1.5) Addition of the characteristics of taxonomy version 2.3 to chapter 5
27 January 2015	Version 1.6	Updated version	Commission Implementing Regulation (EU) 2015/79 of 18 December 2014 amending Implementing Regulation (EU) N° 680/2014 as regards asset encumbrance (across the document) Up-date on the reporting requirements: asset encumbrance, forborne and non-performing exposures (chapter 2, Section 1 and Chapter 3, Section 2, 2.1) Deletion of references to the repealed reportings B 6.1, B6.2, B 6.6 and B 6.7 (Chapter 1, Section 2 and Chapter 5, Section 1, 1.2)
4 February 2015	Version 1.7	Updated version	Requirement to use a (pre-) LEI code (Chapter 5, Section 3, 3.1.4)
24 April 2015	Version 1.8	Updated version	Updates in chapter 5: new Taxonomyset V2.3 Updates in chapter 5: New applicable version of the EFR document Updates in chapter 5: Update on the identification of branches in their reporting files See chapter "Scheme and code"

			Addition in chapter 5 of section "3.1.8 Temporary problem on filing indicators applicable to tables C_06.01 and C_06.02"
5 May 2015	**Version 1.9**	**Updated version**	**Updates in chapter 5:** **Adaptation to the latest V2.3.1 version from EBA (new taxonomies fp_con, fp_ind, sbp_con, sbp_ind, sbpimv_con, sbpimv_ind instead of former fp, sbp and sbpimv)** **Updates in chapter 5:** **addition of section** *3.1.9 Temporary problem on table C_06.02 under taxonomy version V2.3*
19 May 2015	**Version 2.0**	**Updated version**	**Fix in chapter 5:** **Correction of the LEI scheme from** *http://standard.iso.org/iso/17442/* *into* *http://standard.iso.org/iso/17442 (removal of final '/')*
7 July 2015	**Version 2.1**	**Updated version**	**Funding plans templates (across the document, but mainly chapter 2)**
27 July 2015	**Version 2.2**	**Updated version**	**Adoption C(2015)4598 on supervisory reporting across the document** **Important notice in chapter 2** **Updates in chapter 3: reporting reference dates and first remittance dates**
19 August 2015	**Version 2.3**	**Updated version**	**In chapter 5 regarding LEI codes, correction of scheme** *http://standard.iso.org/iso/17442 into http://standards.iso.org/iso/17442*
7 October 2015	**Version 2.4**	**Updated version**	**Addition to chapter 5 of all relevant technical information regarding the recently published EBA taxonomy versions 2.3.2 and 2.4.0** **Commission Implementing Regulation (EU) 2015/1278 of 9 January 2015 amending Implementing Regulation (EU) N° 680/2014 as regards instructions, templates and definitions** **Update chapter 2, part 2, section 2 and chapter 5: Benchmarking exercise**
30 October 2015	**Version 2.5**	**Updated version**	**Addition of reporting requirements of financial information on an individual basis (chapters 1-3)**
17 November 2015	**Version 2.6**	**Updated version**	**Additional information on the reporting requirements of financial information in relation to the reporting of template B2.5 E and the end of the reporting of tables B1.1, B1.6, B2.1 and B2.5 (except B 2.5 E)**
8 December 2015	**Version 2.7**	**Updated version**	**Fix in chapter 2, part 2, section 2, 1.2: Correction of erroneous taxonomies to be used for templates C107.00 to C110.00** **Clarification in chapter 1, section 3, 2.1 on the reporting of B 2.5 E**
14 March 2016	**Version 2.8**	**Updated version**	**EBA publication of taxonomy packages 2.4.1 and 2.5.0** **Publication of Implementing Regulation (EU) N° 2016/313 with regards to additional monitoring metrics for liquidity** **Publication of Implementing Regulation (EU) N° 2016/322 with regards to supervisory reporting of institutions of the liquidity coverage requirement**
24 March	**Version 2.9**	**Updated version**	**Further clarification on benchmarking portfolio (Chapter 2, Part 2, Section 2)** **Update of taxonomy version (Chapter 5)**
20 April	**Version 3.0**	**Updated version**	**Final applicability of V2.4.1 in September 2016 (chapter 5)** **Update on filing indicator** **Important notice on the use of the taxonomy version** **Publication of Implementing Regulation (EU) N° 2016/428 with regard to supervisory reporting of the leverage ratio**

			Publication of a corrigendum to Implementing Regulation (EU) N° 2016/322 with regard to supervisory reporting of institutions of the liquidity coverage requirement
			Recent evolution on the benchmarking exercice
			Clarification on the remittance date of table B 2.5 E
1 July	Version 3.1	Updated version	Practical information regarding the correct use of multi-currency reporting in chapter 5 section 3.1.2
			Further clarification on SSBP and CSBP: Templates in annex I are not to be reported (Chapter 2, Part 2, Section 2)
3 August 2016	Version 3.2	Updates version	Future changes of the reporting requirements (Chapter 1, Section 1)
			Taxonomy version 2.5.0 for SBPIMW (chapter 5, Section 1, point 1.1)
			Use of Filing Indicators (chapter 5, Section 3, point 3.1.1.b)
25 August 2016	Version 3.3	Updates version	Update of the taxonomy version for SBPIMV to be used in 2016 – 2.4.1 (chapter 5 section 1 point 1.1)
20 October 2016	Version 3.4	Updates version	Up-date of the Important notice: (1) new presentation of the amendments of the ITS; (ii) Implementing regulation (EU) No 2016/1702
			Addition of Section 4 in Chapter 1 related to the future evolution of the reporting requirements
			Up-date Chapter 2, Part 2, Section 2: Benchmarking portfolio assessment
			Up-date Chapter 3, Section 2: Remittance dates for the first reporting periods
			Addition in Chapter 5 of section "3.1.11 Reporting of unnecessary 0 values should be avoided"
5 December 2016	Version 3.5	Updates version	Up-date Chapter 1, Section 4 Future evolution of the reporting requirements
			Up-date Chapter 2, Part 1, Sections 1 and 2: (i) Delete SLEVR, SLCR, CLEVR and CLCR (ii) Delete exception SALMM and CALMM
			Up-date Chapter 2, Part 1, Section 1: (i) Align remittance date of B2.4 to the remittance date of the EU harmonised reporting (ii) Up-date reporting requirements B2.5 E
			Up-date Chapter 2, Part 2, Section 2: Delete C 104.00
			New Section 3 in Chapter 2, Part 2: Declaration of liquidity related products and services referred to Article 23(2) of LCRDA
26 January 2017	Version 3.6	Updates version	Workaround for the incorrect modelling of table 09.04 in Corep 2.5 and 2.6 – Chapter 5 section 3.1.12

26 January 2017	Version 3.7	Updates version	Reference to the official Q&A 3026 for the table 09.04 problem in Corep 2.5 and 2.6 – Chapter 5 section 3.1.12
11 April 2017	Version 3.8	Updates version	Adaptation of the taxonomy references on the EBA website in chapter 5 section 1.1 Update of applicable EFR version (now V4.2) Up-dates of chapters 1-4
12 July 2017	Version 3.9	Updates version	Correction of applicability dates of V2.6 in chapter 5 Addition of applicability dates of V2.7 in chapter 5 Addition of Annex 1: Overview of EBA taxonomy versions and characteristics Chapter 5, Section 3, 3.2: reminder in relation to the electronic transmission of LF and ML Chapter 1: reporting framework versions (Section 1) and update of Section 4 Chapter 2, part 1, Section 1, 1.4: correction/deletion of B2.1 and B2.5 Chapter 3: deletion of section 2, introduction of a new section 2 specific reporting points/instructions and up-date of Section 3, 3.2 Chapter 4: Move of the overview of the amendments of Regulation (EU) No 680/2014 under Important notice to Chapter 4
5 October 2017	Version 4.0	Updates version	Chapter 2 and Chapter 3, Section 2: up-date of templates B 2.5 B and B 2.5 E following publication of circular CSSF 17/664 Chapter 4 update: of the overview of the Commissions Implementing Regulation
11 October 2017	Version 4.1	Updates version	Chapter 2, Part 1, Section 1, 1.1: correction of typos in column "versions to be provided" for SFINRP, B2.5B and B2.5E
15 December 2017	Version 4.2	Updates version	Chapter 1, Section 4: update of the future evolution of the reporting requirements Chapter 2, Part 1, Section 1, 1.1: Insertion of a remark on the first application of FINREP versions L and S for CI with foreign branches Chapter 4, Section 1: update of the overview of the Commissions Implementing Regulation with Regulation (EU) 2017/2114 Chapter 5, Section 1, 1.1: Discarding 2.7.0.0, switching to 2.7.0.1
30 January 2018	Version 4.3	Updates version	Chapter 2, Part 1: Addition of template C33.00 and C66.00 Up-date Regulation (EU) 2017/2114 Chapter 3, Section 2 : Specific instructions regarding Templates B 2.5 Specific instructions regarding templates F 17.01, F 17.02, F 17.03 and F 40.01 Chapter 5, Section 3:3.1.13 Issue with the modelling of SBP table C101.00 in DPM / taxonomy version 2.6 and patch 2.6.0.1
9 February 2018	Version 4.4	Updates version	Chapter 5, Part 1: Chapter 1.1 Precisions on the taxonomy version to use in the transition from Finrep IAS39 to Finrep / IFRS for Banks that do not close their exercise in December

29 March 2018	**Version 4.5**	**Updates version**	**Chapter 2, Part 1: Up-date B2.4** **Chapter 5, Section 3.14** **Workarounds for ALM problems in EBA taxonomy version V2.7**
26 June 2018	**Version 4.6**	**Updates version**	**Chapter 1:** **Reporting framework versions (Section 1) and update of Section 4** **Chapter 3, Section 2:** **Specific reporting instructions regarding template C 28.00** **Chapter 5, Section 1 and Annex 1:** **Up-date taxonomy v2.8** **Chapter 5, Section 2:** **Introduction of 2 new codes 'T' (TEST equivalent of PROD non-definitive code 'N') and 'X' (TEST equivalent of PROD definitive code 'D') for the COF Naming convention from reference period 2019-01** **Chapter 5, Section 3.2.1:** **Addition of information regarding the implementation of the new B2.4 according to circular CSSF 18/686**
30 July 2018	**Version 4.7**	**Updates version**	**Chapter 2, part 2, section 2:** **Up-date benchmarking portfolio** **Chapter 5, Section 3.1.15** **Precision of percentages** **Chapter 5, Section 3.2.1:** **Wording precisions**
24 Sept. 2018	**Version 4.8**	**Updates version**	**Chapter 2, part 2, section 2:** **Up-date benchmarking portfolio** **Chapter 5, Section 1.1.1 Applicable taxonomies (integration of V2.8.1)** **Chapter 5, Section 3.1.16 Correct recognition of capital currencies** **Chapter 5, Section 3.1.17 Workaround for Corep table C_32.02.c under V2.8.1** **Annex 1 Applicable taxonomies (integration of V2.8.1)**
25 October 2018	**Version 4.9**	**Updates version**	**Chapter 1, section 1:** **Reporting framework versions** **Chapter 1, section 4: update of the future evolution of the reporting requirements** **Chapter 2, part 1, section 1: inclusion of prudent valuation into COREP** **Chapter 2, part 2, section 2:** **Up-date benchmarking portfolio market risk** **Chapter 5, cosmetic updates and precisions in sections 3.1.9, 3.1.12, 3.1.12, 3.1.14**
20 November 2018	**Version 4.9**	**Updates version**	**Chapter 5, correction of the naming of the V2.8 leverage reporting naming (SLEVER and CLEVER) and thus alignment to the CSSF naming convention** **Chapter 5, relativation of the XBRL information regarding module RES as it not yet sure if RES is to be remitted in XBRL, Excel or another format, particularly in 2019**

4 March 2019	**Version 5.0**	**Updates version**	Chapter 1: minor up-date Chapter 2, part 1, section 1, 1.4: up-date FINREP versions to be provided Chapter 5, addition of the naming conventions for the SRB LDR reporting **Chapter 5, new section "3.1.17 Managing of geographical area totals changed from EBA V2.7 to V2.8"** **Chapter 5, new section "3.1.18 Supplementary EGDQ quality rules"** **Chapter 5, new section "3.1.19 Technical FR error to be ignored and considered void"**
15 March 2019	**Version 5.1**	**Updates version**	Chapter 1, section 4: up-date future evolution Chapter 5, section 3.1.15 has been updated with 2 supplementary relevant datacells (and related to the same subject chapter 3, section 2)
22 October 2019	**Version 5.2**	**Updates version**	**Chapter 2, Part 2, Section 2, streamlining of reporting requirements related to SBP reporting (Credit Risk/ Risk measures) and IMV reporting** **Addition in the initial important notice and in Chapter 4, section 1 of the reference to the CRR2/CRDV package following the publication in EU Official Journal on 7 June 2019** **Chapter 3, section 2:** - **addition of a link to a new CSSF document that gives additional guidance to the banks related to specific reporting aspects** - **amendment of the bullet point related to the reporting of COREP C 03.00 (reference to new rows 130-210)** **Chapter 4, section 1, Addition of reference to Regulation (EU) No 2019/630 of the European Parliament and of the Council of 17 April 2019 amending Regulation (EU) No 575/2013 as regards minimum loss coverage for non-performing exposures** **Chapter 4, section 1, Addition of reference to Commission Implementing Regulation (EU) No 2018/1627 of 9 October 2018 as regards prudent valuation for supervisory reporting** **Chapter 4, section 1, Addition of reference to Commission Implementing Regulation (EU) No 2019/439 of 15 February 2019 amending Implementing Regulation (EU) 2016/2070 as regards benchmark portfolios, reporting templates and reporting instructions to be applied in the Union for the reporting referred to in Article 78(2) of Directive 2013/36/EU of the European Parliament and of the Council** **Chapter 5, section 3.1.15 review of the wording to be more precise**
25 November 2019	**Version 5.3**	**Updates version**	**Chapter 5, addition of technical information and the naming conventions for** - **the EBA V2.9.0 reporting** - **the EBA V2.9.1 reporting** - **the SRB Resolution 2020 reporting** Chapter 5, section 3, paragraph 3.1.4 Scheme and code: update of the link redirecting to the website of LUXCSD S.A.
10 April 2020	**Version 5.4**	**Updates version**	**Chapter 5, section 1: addition of technical information of the EBA V2.9.1.1 validation rules update of the V2.9.1 reporting** Chapter 5, section 3.1.21 Clarification on the EBA taxonomy versions applicable for March 2020

24 April 2020	Version 5.5	Updates version	Chapter 5, section 2.2: allowing future sendings for 'T' / 'X' reports Chapter 5, section 3.1.20 OBSOLETE, the message is not produced anymore
11 May 2020	Version 5.6	Updates version	Update of some links in Chapters 4 and 5 due to CSSF new website
8 June 2020	Version 5.7	Updates version	Chapter 2, part 1: update of the FINREP reporting requirements following the entry into force of EBA taxonomy 2.9 starting reference date June 2020 onwards
7 August 2020	Version 5.8	Updates version	Chapter 2, part 1: addition of COVID-19 reporting requirement under EBA V2.10. Chapter 5, addition of technical information regarding EBA V2.10.0 (phase 1 & 2) and EBA V2.10.1 Please be aware that the naming convention described in Chapter 5 for modules Remuneration, Remuneration High Earners and Fraudulent Payments will only apply to (future) remittances to CSSF in case those will be requested to reporting entities in XBRL format; for Excel remittances (e.g. in 2020 for the 2019-12 reference period), the according naming does not apply and CSSF will communicate on the exact way to remit these information. This explains why these modules do not appear in Chapter 2 yet. Chapter 5, Section 3.1.1, adaptation of the link(s) to the latest version on the EBA website Chapter 5, Section 3.1.4, details on how to encode the entity's scheme and code in an XBRL instance under the upcoming EBA Filing Rules 4.4 Chapter 5, Section 3.1.6, adaptation of the link(s) to the new CSSF website
9 October 2020	Version 5.9	Updates version	Update of the legal reference (guidelines EBA/GL/2019/05) for Funding Plans reporting
17 March 2021	Version 6.0	Updates version	Update of the remittance date of Funding Plans reporting starting December 2020 onwards
20 April 2021	Version 6.1	Updates version	Addition of the relevant information regarding EBA V3.0 phase 1 and 2 in Chapter 5 Addition of references to Commission Implementing Regulations 2021/451 and 2021/453 in Chapter 1 section 1 and in Chapter 4 section 1 Update of the overview table of reporting framework version releases in Chapter 1 section 1 Introduction of specific reporting requirements for market risk (FRTB reporting) in Chapter 2, Part 1, sections 1 and 2 New annual frequency for COREP IPLO (C 15.00) reporting in Chapter 2, Part 1, sections 1 and 2
29 April 2021	Version 6.2	Updates version	In Chapter 2, Part 1, sections 1 and 2 : - New COREP IRB (C 08.0x), Counterparty Credit Risk (C 34.0x) and NPE Loss coverage (C 35.0x) templates, - Removal of 2 LAREX templates,

			- **Updated LEVER templates,** - **New NSFR templates** **(Reporting details in file "Identification of Reporting Requirements":** https://www.cssf.lu/wp-content/uploads/Identification_rep_requirements_checks_2ⁿᵈ_level_completeness.xlsx**)**
8 July 2021	**Version 6.3**	**Updates version**	**Clarification on the technical version of the 3.0 taxonomy to use: the latest EBA version flagged ("Updated 3 June 2021") must be used Chapter 5, Section 1, Paragraph 1.1** **Workarounds and ways to report using 3.0 taxonomy in spite of some remaining flaws in the EBA Errata version dated June 3ʳᵈ. Chapter 5, Section 3, Paragraph 3.1.22** **In Chapter 2, Part 1, sections 1 and 2: Leverage templates C 48.01 and C 48.02 only applicable to LARGE banks as defined in CRR Article 4, §(1) point (146)**
7 October 2021	**Version 6.4**	**Updates version**	**In Chapter 2, Part 1, section 1, paragraphs 1.2 and 1.3 and section 2, correction of typos as regards the requested accounting versions for FRTB module submission**
13 December 2021	**Version 6.5**	**Updates version**	**In Chapter 5, section 1, paragraph 1.2, file naming convention, file format requirement as well as submission method are updated for national reportings B4.5 and B4.6.**
14 January 2022	**Version 6.6**	**Updates version**	**In Chapter 3, "Section 5 CSSF expectations related to validation rules, CSSF plausibility checks and ECB additional supervisory data quality checks (EGDQ)" has been added** **In Chapter 5:** - **paragraph "3.1.19 Supplementary EGDQ quality rules" has been deleted** - **the new, enhanced return files management (COFFBX) of the CSSF is described in paragraph "3.1.23 Extended return files"**
23 March 2022	**Version 6.7**	**Updates version**	**Addition of EBA V3.1 to table Chapter 5 section 1** **Heading structure correction in Chapter 5 in between 3.1.10 and 3.1.11** **Heading structure correction in the present table** **Provisional EBA V3.2 phase 1 naming definition in chapter 5** **Adaptation of chapter 3.1.4 Scheme and code with regards to LuxCSD evolutions and EBA Filing Rules 5.1 applicable from 2022-12** **Adaptation of chapter 3.1.6 called now** "Applicable rule deactivations & small taxonomy packages for reportings submitted to CSSF"
17 June 2022	**Version 6.8**	**Updates version**	**Provisional EBA V3.2 phase 2 naming definition in chapter 5** **Separation of the historic namings before V3.2 (merger of "ind" and "con" modules by EBA)** **Added sections in chapter 5:** **3.1.24 Regarding the introduction of data-type notEmptyString by the EBA data dictionary for version V3.2** **3.1.25 Regarding absent vs negative filing indicators described by EBA Filing rules document V5.1 rule 1.6** **3.1.26 Regarding <Identifier> consolidation codes .IND / .CON described by EBA Filing rules document V5.1 rule 3.6**
7 July 2022	**Version 6.9**	**Updates version**	**Chapter 3:** **Addition of a new section: 6. Reminder letters for delayed/erroneous reporting modules** **Chapter 5:** **Section 1.1: additional V3.2 file naming examples added**

			Section 3.1.4 Scheme and code (some hints added to C) Sub-Case 1) regarding solo vs consolidated content) Section 3.1.27 Subtyping of reports before and from EBA V3.2 (added)
3 August 2022	**Version 7.0**	**Updates version**	**Chapter 5:** **Integration of EBA Filing Rules V5.2 in chapter 5 and according update of Sections 1.1 and 3.1.4 Scheme and code, part C)** C) *Regarding entities, branches and Liquidity Subgroups – from Filing rules V5.1 updated by V5.2 i.e. for any submissions or re-submissions remitted for reference period 2022-12 or later*
22 August 2022	**Version 7.1**	**Updates version**	**Chapter 5:** **Section 1.1: update to switch the IPLO version of COREP from semi-annual to annual (alignment with the Business part of the Reporting Handbook)** **Cosmetic updates to sections 3.1.24 and 3.1.25** **Redirection of section 3.1.26 to 3.1.4 where everything relevant has been described in detail** **Fix of the applicability condition in section 3.1.27 (the approach remains unchanged)**
18 October 2022	**Version 7.2**	**Updates version**	**Chapter 5:** **Section 3.1.4c: update of the expected starting period of modules COREP_OF, COREP_ALM, AE, GSII (remains to be officially confirmed by the EBA)** **Section 3.1.4c: update of the applicable properties (Scheme, Identifier, filename) for postponed modules COREP_OF, COREP_ALM, AE, GSII**
6 December 2022	**Version 7.3**	**Updates version**	**Chapter 1 Section 2 & Chapter 2 Part 1, Section 1 :** **Abolition of table B 4.4 – List of head offices, agencies, branches and representative offices** **Chapter 5:** **Section 3.1.4c: official confirmation by EBA of starting periods for V3.2 modules COREP_OF, COREP_ALM, AE, GSII starting all 2023-06**
6 March 2023	**Version 7.4**	**Updates version**	**Chapter 1 Section 1 and Chapter 2, Part 1, Sections 1 and 2:** **from 1 January 2023 onwards, end of the XBRL COVID reporting following the repeal of the EBA Guidelines on Covid-19 reporting and disclosure**
24 March 2023	**Version 7.5**	**Updates version**	**Chapter 2, Part 2, Section 2** **Streamlining of the information related to the submission of reporting modules forming the Supervisory Benchmarking of Portfolios** **Clear indication that the EBA has taken out of the SBPCR (Credit risk) module the IFRS9 model templates to create a separate SBPIFRS9 reporting module (applicable to IRB banks)** **Chapter 5, Section 1, paragraph 1.1** **Alignment of the Data domain codes to the V3.2 of the SBP framework**
25 May 2023	**Version 7.6**	**Updates version**	**In Chapter 1, Section 1 Reporting areas covered by EU regulations or guidelines,** **- reference is made to the new EBA Signposting tool**

			- addition of EBA taxonomies 3.2 and 3.3 in the overview table of reporting framework version releases In Chapter 5, - replacement of all references to the obsolete circular CSSF 08/334 by the new applicable circular CSSF 23/833 - update of "Section 3.1.11 Reporting of unnecessary 0 values should be avoided" with respect to ECB EGDQ checks - update of Annex 1 with the latest EBA taxonomy versions
21 July 2023	Version 7.7	Updates version	In Chapter 2, Part 1, section 1, paragraphs 1.1, 1.2 and 1.3 and section 2, updated reporting requirements for AE and ALMM EBA ITS reporting modules following the introduction of more proportionality by the EBA
4 September 2023	Version 7.8	Updates version	Update of references to diverse EU legal acts in the introduction and in Chapters 1, 2, 3 and 4 In Chapter 3, section 3, paragraph 3.2, precision regarding the expectation of a final FINREP version for branches of credit institutions whose head office is in the EU
9 January 2024	Version 7.9	Updates version	In Chapter 1, section 4, addition of the reference to the pilot exercise of the EBA Pillar 3 Data hub project: upcoming Pillar 3 disclosure templates (CONDIS, ESGDIS, FINDIS and REMDIS modules) In Chapter 2, part 1, section 1, paragraphs 1.1, 1.2, 1.3 and section 2: addition of IPU threshold monitoring reporting In Chapter 2, part 2: addition of section 4 regarding IRRBB ad hoc data collection In Chapter 2, part 2: addition of section 5 regarding ESG data collection Remodeling of Chapter 5 with: - Deletion of references to versions of EBA taxonomies older than v2.8 (in Chapter 1, section 1 as well) - Integration of information regarding EBA V3.3 - Redesign of section 2 Data transmission with a new Transmission channel summary - Update of format and transmission channel for national reportings B4.5/B4.6 - Review of section 3 Specific Requirements regarding XBRL instances (deletion of temporary/obsolete rules and specifications)
30 August 2024	Version 8.0	Updates version	In Chapter 3, sections 5 and 6 are adapted in light of the progressive migration towards the new mode of transmission of XBRL EBA ITS reporting modules. Chapter 5, section 3.1.23 is renamed "Feedback files" and is also adapted in this regard.
10 October 2024	Version 8.1	Updates version	In Chapter 1, section 1, addition of EBA taxonomy version v3.4 in the table that provides an overview of reporting framework version releases In Chapter 2, Part 1, section 1, paragraphs 1.1 and 1.2 and in section 2, addition of the EBA ITS IRRBB Quarterly reporting In Chapter 5, section 2, paragraph 2.1, addition of transmission channel eDesk/API available as of 01/10/2024 for EBA ITS IRRBB submissions (first reference date Q3 2024) Update of Annex 1 (Overview of EBA taxonomy versions) at the bottom of the file to add v3.4 for IRRBB ITS
27 March 2025	Version 8.2	Updates version	Update of legal references (Regulation (EU) 2024/1623 ("CRR3"), Directive (EU) 2024/1619 ("CRDVI") and Commission Implementing Regulation (EU) 2024/3117 ("ITS on Reporting")

			In Chapter 1, section 1, addition of EBA taxonomy versions v3.5 and v4.0 in the table that provides an overview of reporting framework version releases. Note: for first reference date under v4.0 (31/03/2025), deadline extension from 12/05/2025 to 30/06/2025 for the submission to CSSF of COREP Own Funds and Leverage reporting modules only.
			In Chapter 2, removal of indication of transmission channel eDesk/API for a sub-part of ITS reports as this new channel is extended to EBA ITS quarterly and annual reports as of 01/04/2025 and becomes the standard channel (please now report to Chapter 5, paragraph 2.1)
			In Chapter 2, Part 1, section 1, paragraphs 1.1, 1.2 and 1.3, change of frequency from quarterly to annually for national reporting B2.4
			In Chapter 2, Part 1, section 2, abolishment of systematic liquidity reporting (ALMM, LCRDA, NSFR) at sub-consolidated level with the exception of liquidity sub-groups (article 8 CRR)
			In Chapter 2, Part 2, section 3, rewording of CSSF expectations for the declaration of liquidity related products and services referred to in Article 23(2) of Commission Delegated Regulation (EU) N° 2015/61 (LCR DA)
			In Chapter 5, section 1.1: - addition of EBA taxonomy versions V3.4, V3.5 and V4.0, - redesign of the section with addition of 2 new paragraphs: 1.1.1 edesk and 1.1.2 external channels - addition of new paragraph 1.3 Regarding EBA's transition to DPM 2.0 / Architecture 2 / XBRL-CSV.
			In Chapter 5, section 2 Data transmission: - update of paragraph 2.1 Transmission channel summary (eDesk/API available as of 01/04/2025 for EBA ITS quarterly and annual reports) - update of paragraph 2.2 Transmission channels details - update of paragraph 2.3 Testing environment with future sending possibility
			In Chapter 5, section 3 Specific requirements regarding XBRL instances: - update of paragraph 3.1.1 EBA XBRL Filing Rules - update of paragraph 3.1.4 Scheme and code - deletion of old paragraph 3.1.5 XBRL typed dimensions - deletion of old paragraph 3.1.7 Use of the 00.01 table - deletion of old paragraph 3.1.14 Precision of percentages and numeric data - deletion of old paragraph 3.1.16 Correct recognition of capital currencies - deletion of old paragraph 3.1.21 Clarification on the EBA taxonomy versions applicable for March 2020 - deletion of old paragraph 3.1.25 Regarding absent vs negative filing indicators described by EBA Filing rules document V5.1 rule 1.6
			Update of Annex 1 (Overview of EBA taxonomy versions) to add v3.5 and v4.0 taxonomy versions
			Addition of new Annex 3: Transition from DPM 1.0 to DPM 2.0
17 November 2025	Version 8.3	Updates version	In Chapter 2, part 1, section 1, paragraph 1.3, extension of EBA ITS IRRBB reporting module requirement to third country branches (limited to J 01.00 template to be submitted on an annual basis) In Chapter 5, section 2, paragraph 2.1, change of transmission channel for annual national B2.4 reporting: eDesk/API available as of 01/02/2026 (first reference date under new format Q4 2025)

Contents

<u>Important notice</u>

On 28 June 2014 the European Commission has published in the Official Journal of the European Union Commission Implementing Regulation (EU) 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) 575/2013 of the European Parliament and of the Council.

The aim of Commission Implementing Regulation (EU) 680/2014 as amended, is to harmonise the content and format of data to be reported by European banks to their supervisors in order to comply with Capital Requirements Regulation (Regulation (EU) 575/2013 – "CRR") and Capital Requirements Directive (Directive (EU) 2013/36 – "CRD"). It gave legal effect to the drafts implementing technical standard prepared by the European Banking Authority (EBA) regarding the form and content of the reporting templates needed by European bank supervisors.

On the 7th of June 2019, Regulation (EU) 2019/876 ("CRR2") and Directive (EU) 2019/878 ("CRDV") of the European Parliament and of the Council have been published in the Official Journal of the EU. CRR2 and CRDV entered into force on the 27th of June 2019, knowing that the majority of provisions will apply from 28 June 2021 onwards. Commission Implementing Regulation (EU) 680/2014 was repealed and replaced by Commission Implementing Regulation (EU) 2021/451 to align with the changes introduced by CRR2 and CRDV. Regulation (EU) 2021/451 was subsequently amended as specified in Chapter 4 Section 1.Commission Implementing Regulation (EU) 2021/451 as amended, is part of the Single Rulebook aimed at enhancing regulatory harmonisation in the banking sector in the European Union and is <u>directly applicable in the member states of the European Union, without legal transposition at the national level</u>.

On the 19th of June 2024, Regulation (EU) 2024/1623 ("CRR3") and Directive (EU) 2024/1619 ("CRDVI") of the European Parliament and of the Council have been published in the Official Journal of the EU. The CRR3 will generally be applicable from 1 January 2025 (NB: some provisions already started to apply from 9 July 2024). Some provisions of the CRR3 are also subject to transitional arrangements and will be phased in over the coming years.

Commission Implementing Regulation (EU) 2021/451 was repealed and replaced by Commission Implementing Regulation (EU) 2024/3117 to align with the changes introduced by CRR3.

The CSSF has decided to publish the present document, in order to provide further guidance on the technical specifications of the reporting requirements as applicable under the CRD/CRR framework.

The EBA also provides an overview of supervisory reporting requirements, EBA reporting frameworks, under the following address:

https://www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks

Introduction

As from January 2014 on, the reporting requirements applicable to credit institutions are laid down:
- in European regulations (e.g. Regulation (EU) 2024/1623 amending Regulation (EU) 575/2013, Commission Implementing Regulation (EU) 2024/3117 repealing Commission Implementing Regulation (EU) 2021/451 as amended) for some reporting areas, while
- national provisions (CSSF Circulars) continue to apply for other reporting areas (template layouts, reporting instructions, validation rules, technical specifications…).

In addition to the reporting requirements mentioned above, other regular reporting may be required by the European institutions (e.g. guidelines).

This document aims at providing an overview of the periodical reporting requirements and other regular reporting applicable to credit institutions in Luxembourg from January 2014 onwards (chapters 1-4) as well as the reporting formats and technical specifications (chapter 5).

Chapter 1 Reporting requirements applicable to Luxembourg based credit institutions

Sections 1 and 2 provide a general overview of the reporting areas governed by:
- EU regulations (Section 1)
- EBA Guidelines (Section 1)
- national provisions (Section 2).

Section 3 describes the scope of the Financial Information reporting requirements.

Section 1 Reporting areas covered by EU regulations or guidelines

EU regulations are *directly* applicable to the institutions; as a result, there will be no legal transposition at the national level of the latter.

The supervisory reporting requirements by credit institutions are regulated by Regulation (EU) 2024/1623 amending Regulation (EU) 575/2013, Commission delegated regulation (EU) 2015/61, Commission Implementing Regulation (EU) 2024/3117 repealing Commission Implementing Regulation (EU) 2021/451 as amended repealing Commission Implementing Regulation 680/2014 as amended and Commission Implementing Regulation (EU) 2021/453, whereas:

- Regulation (EU) 575/2013 sets out prudential requirements for institutions which are directly applicable starting 01.01.2014;
- Commission Implementing Regulation (EU) 2021/453 of 15 March 2021 lays down implementing technical standards for the application of Regulation (EU) 575/2013 of the European Parliament and of the Council with regard to the specific reporting requirements for market risk.
- Commission Implementing Regulation (EU) 2024/3117 lays down uniform reporting formats, the frequency and dates of reporting for the reporting by institutions to their competent authorities in accordance with Article 415, paragraphs 3 and 3a, of Regulation (EU) No 575/2013, and Article 430, paragraphs 1 to 4, 7 and 9 of that Regulation.
- Commission delegated regulation (EU) 2015/61 of 10 October 2014 supplements Regulation (EU) 575/2013 of the European Parliament and the Council with regard to liquidity coverage requirement for Credit Institutions.

The following areas are covered by Regulation (EU) 575/2013:

- Financial information (limited to the credit institutions subject to article 99 of Regulation (EU) 575/2013)
- Own funds requirements (Solvency)
- Large exposures
- Leverage
- Liquidity (Liquidity coverage requirements and Reporting on stable funding (NSFR))
- Losses stemming from lending collateralised by immovable property
- Asset encumbrance
- G-SII indicators (not applicable in LU)
- specific reporting requirements for market risk (FRTB reporting)

Other regular reporting:

- EBA guidelines EBA/GL/2019/05 of 9 December 2019 on harmonised definitions and templates for funding plans of credit institutions under Recommendation A4 of ESRB/2012/2
- Declaration of liquidity related products and services referred to in article 23(2) of Commission Delegated Regulation (EU) 2015/61 (LCR DA)
- Commission Implementing Regulation (EU) 2016/2070 of 14 September 2016 laying down implementing technical standards for templates, definitions and IT-solutions to be used by institutions when reporting to the European Banking Authority and to competent authorities in accordance with Article 78(2) of Directive 2013/36/EU of the European Parliament and of the Council

The reporting requirements covered by Regulation (EU) 575/2013 and the other regular reporting have to be submitted by the credit institutions in accordance to the regulations related to it **and to the instructions issued by the EBA in its answers within the context of the Q&A as specified in point III of the circular CSSF 2014/593 as amended.**

The EBA provides an overview of supervisory reporting requirements, EBA reporting frameworks, under the following address:

https://www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks

The objective of the EBA is to provide a comprehensive overview of the reporting requirements applicable for each reference date (including a consolidated version of the requirements and the unofficial regulatory text as well as the reporting templates and instructions).

EBA Signposting tool:

The European Banking Authority (EBA) has issued on the 2nd of May 2023 the first version of an interactive signposting tool, that aims at supporting institutions in identifying relevant modules and templates for their reporting requirements:

https://www.eba.europa.eu/eba-makes-supervisory-reporting-requirements-easier-navigate

The signposting tool helps institutions of different sizes and complexity identify the reporting requirements and templates that are relevant for credit institutions considering their type and the scope of activities.

The signposting tool comes in response to one of the recommendations from the June 2021 EBA Report on the cost of compliance with supervisory reporting requirements and aims at supporting banks in the compliance process, establishing a common business logic and reducing their compliance and reporting costs.

The following table provides an overview of reporting framework version releases:

Reporting framework	Framework release date	Applicable for reports as of	Main changes from previous version
4.0	From 12/2024	Module specific from 03/2025	Changes and new requirements in relation to CRR3/CRD6 in COREP and IF class 2 **Note: for first reference date under v4.0 (31/03/2025), deadline extension from 12/05/2025 to 30/06/2025 for the submission to CSSF of COREP Own Funds and Leverage reporting modules only (see art. 24 1) ITS 2024/3117).** New ITS on MiCAR reporting requirements New ITS on DORA

3.5	TBD	Module specific from 12/2024	Integration of DORA ITS into DPM and taxonomy (not applicable – provisional draft until the final ITS is adopted by the Commission)Integration of diversity benchmarking GL into DPM and taxonomy Integration of FICOD templates into DPM and taxonomy Changes to FRTB (not applicable – provisional draft until the FRTB framework starts applying) Changes to MREL/TLAC reporting
3.4	From 07/2023	Module specific from 06/2024	New IRRBB reporting requirements Changes to MREL/TLAC reporting - Small changes during Commission adoption process will be reflected in 3.5. release. While 3.5 kicks in, institutions will keep using 3.2
3.3	From 05/2023	Module specific from 09/2023	Integration of IPU reporting into DPM and taxonomy Integration of ESG pillar 3 disclosures into DPM and taxonomy Changes to MREL/TLAC reporting Changes to Supervisory Benchmarking Integration of a subset of Pillar 3 disclosure templates[1] Integration of new advanced ad-hoc IRRBB reporting[2]
3.2	From 12/2021	Module specific from 09/2022	Changes to ALMM including added proportionality Changes to COREP (own funds/own funds requirements) Changes to Asset encumbrance

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[1] Only a small number institutions included in the pilot exercise are concerned

[2] Only QIS institutions are concerned

			Changes to G-SII reporting
			Changes to Supervisory Benchmarking
			Changes to Resolution Planning
			Changes to Investment firms reporting
3.1	From 06/2021	Module specific from 09/2021	Reporting framework for investment firms under IFR (not covered in this document)
			Resolution planning (not covered in this document)
			Supervisory benchmarking
3.0	From 06/2020	Module specific from 06/2021	Changes and new requirements in relation to CRR2 (incl. Backstop Regulation)
			New reporting requirements in relation to BRRD2 (not covered in this document)
2.10	From 04/2020	Module specific from 09/2020	Updated Guidelines on Funding Plans
			Integration of remuneration into DPM and taxonomy
			Integration of fraudulent payments into DPM and taxonomy
			Minor changes to Resolution planning
			Update on supervisory benchmarking
			Guidelines on COVID-19 measures reporting and disclosure
2.9	From 12/2018	Module specific from 12/2019	Changes to COREP to align with new securitisation framework
			Changes to FINREP concerning NPE&FB, P&L and IFRS 16
			Changes to LCR to align with the LCR amending Act
			Update on supervisory benchmarking

2.8	04/2018	31/12/2018	New requirements for COREP (prudent valuation)

Changes to the information on the credit risk, securitisations and Pillar 2

Changes to the ITS on supervisory benchmarking of internal models

New requirements for the ITS on resolution reporting |

Section 2 Reporting areas covered by national provisions

The following reporting areas continue to be covered by national provisions:

- Information on Staff expenses (B 2.5 B) and Detail on taxes (B 2.5 E)
- Information on participating interest and subordinated loans (B2.4)
- Analysis of shareholdings (B4.5)
- Persons responsible for certain functions and activities (B4.6)

The current reporting instructions as published in the CSSF circulars remain applicable as concerns the following reporting tables: B2.4, B4.5, B4.6

Section 3 Scope of application of the financial reporting requirements (FINREP)

1.1 Reporting of financial information on a consolidated basis

Financial information (FINREP) as defined under articles 9 and 10 of Commission Implementing Regulation (EU) No 680/2014 as amended shall be reported by the following institutions from 1 July 2014 onwards:

- credit institutions subject to article 4 of Regulation (EU) 1606/2002 (IAS regulation) and other credit institutions applying Regulation (EC) No 1606/2002 on a consolidated basis, by virtue of article 99(2) Regulation (EU) 575/2013
- credit institutions supervised on a consolidated basis by the CSSF, by virtue of article 99(3) Regulation (EU) 575/2013

2.1 Reporting of financial information on an individual basis

CSSF Circular 2014/593 as amended introduced the reporting of financial information (FINREP/ITS) on an individual basis as defined in Commission Implementing Regulation (EU) 680/2014, subsequently repealed by Commission Implementing Regulation (EU) 2021/451, itself repealed by Commission Implementing Regulation (EU) 2024/3117.

Section 4 Future evolution of the reporting requirements

As the reporting requirements continue to evolve at European level, the CSSF recommends that banks follow the publications of draft ITS and/or RTS or consultation papers of the EBA on its website.

Chapter 2 Overview of the reporting requirements

The following tables give, by type of credit institutions, an overview of the main elements of the applicable reporting requirements (reporting templates, frequencies, remittance dates, template version, applicable EU regulations or CSSF circulars, among others).

The following tables do not intend to fully replicate the applicable regulations and instructions, but only to provide summary guidance.

Further details regarding the accounting version (codification L/N/S/C) as well as the "Preliminary/Final version" (N/D) are provided under Chapter 3, Section 3.

Important notice:

Following article 23(1)(a) of Commission Implementing Regulation (EU) 2024/3117, institutions "shall not include information in the data submission that is not required or not applicable". For instance[3]:

(i) information only applicable on a consolidated basis, shall not be included in a data submission established on an individual basis;

(ii) information only applicable on an semi-annual or annual basis, shall not be included in a data submission at the reference dates March and September;

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[3] The points listed are not exhaustive. Each credit institutions shall establish which information is required according to their business model

(iii) credit institutions using the standardised approach shall not report templates to be used when applying IRB approach;

(iv) ….

Part 1: Supervisory Reporting Requirements

Section 1 Credit institutions reporting on an individual basis

1.1 Credit institutions established under Luxembourg law with foreign branches

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
SFINRP	**Financial information on an individual basis** CSSF Circular 2014/593 as amended				
	F 01.00 – F 26.00	Quarterly	Depending on the category applicable a bank: 31 December 2015, 30 June 2016, 31 December 2016 or 30 June 2017	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February **Annual** H2 : 11 February	Accounting version L/S/N[4] to be provided Preliminary (N) and final (D) versions to be provided
	F 30.00 – F 31.00	Semi-annually			
	F 40.00 – F 47.00	Annually			
B2.5 B B2.5 E	**Information on Staff expenses and Detail on taxes** CSSF Circular 17/664				
	B2.5 B B2.5 E	Annually	31 December 2017	**Annual** H2 : 11 February For accounting year end other than 31 December, refer to Chapter 3, Section 2	B2.5 B: Accounting versions L/S/N to be provided B2.5 E: Accounting version L to be provided Preliminary (N) to be provided
SSOLV	**Own funds requirements (Solvency ratio)** Article 430(1)(a) of Regulation (EU) 575/2013 Articles 5, 6, 8 of Commission Implementing Regulation (EU) 2024/3117				
	C 01.00 – C 05.00	Quarterly	1 January 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	C 07.00	Quarterly			
	C 08.00	Quarterly/ Semi-annually/ Annually			
	C 09.00	Quarterly			
	C 10.00	Quarterly			
	C 11.00	Quarterly			
	C 12.00	Quarterly			
	C 13.00	Quarterly			
	C 14.00	Semi-annually			
	C 16.00	Quarterly			
	C 17.00	Semi-annually			
	C 18.00- C 24.00	Quarterly			

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[4] Remark: in accordance to CSSF circular 17/663, credit institutions established under Luxembourg law with foreign branches shall also report FINREP versions L and S on an individual basis. FINREP versions L and S have to be reported for the first time for the reference period 31/12/2017.

	C 25.00	Quarterly			
	C 32.00	Quarterly			
	C 33.00	Semi-annually			
	C 34.00	Quarterly/ Semi-annually/ Annually	30 June 2021		
	C 35.00	Quarterly	30 June 2021		
SIPLO	**Losses stemming from lending collateralised by immovable property** Article 430a(1) of Regulation (EU) 575/2013 Article 13 of Commission Implementing Regulation (EU) 2024/3117				
	C 15.00	Semi-annually until Dec 2020 reference date; **Annually** starting Dec 2021 reference date (no submission for June 2021 requested)	1 January 2014	Q4 : 11 February	Accounting version L/S/N to be provided Preliminary (N) version to be provided
SLAREX	**Large exposures** Articles 394(1), 430(1)(c) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) No 2024/3117				
	C 26.00- C 29.00	Quarterly	1 January 2014 (removal of C 30.00 and C 31.00 templates starting Q2 2021)	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting versions N to be provided Preliminary (N) version to be provided
SLEVDA	**Leverage ratio** Article 430(1)(a) of Regulation (EU) 575/2013 Article 15 of Commission Implementing Regulation (EU) 2024/3117				
	C 40.00- C 44.00 C 47.00	Quarterly	30 September 2016 – 31 March 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	C 40.00 C 43.00 C 44.00 C 47.00 C 48.00 (LARGE banks only)	Quarterly	30 June 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
SLCRDA	**Liquidity Coverage requirements** Articles 415, 430(1)(d) of Regulation (EU) 575/2013 Article 16 of Commission Implementing Regulation (EU) 2024/3117				
	C 72.00 – C 76.00	Monthly	10 September 2016	15th calendar day after the reporting reference date By derogation: For the months SEP 2016 to FEB 2017, the remittance date shall be 30th calendar day after the reference date	Accounting versions N to be provided Preliminary (N) version to be provided
SNSFR	**Reporting on stable funding (Net Stable Funding requirements (NSFR))** Articles 415, 430(1)(d) of Regulation (EU) 575/2013 Article 17 of Commission Implementing Regulation (EU) 2024/3117				

	C 60.00- C 61.00	Quarterly	1 January 2014 – 31 March 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting versions N to be provided Preliminary (N) version to be provided
	C 80.00 – C 84.00	Quarterly	30 June 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting versions N to be provided Preliminary (N) version to be provided
SALMM	**Reporting on additional monitoring metrics for liquidity** Article 415(3)(b) of Regulation (EU) 575/2013 Article 18 of Commission Implementing Regulation (EU) 2024/3117				
	C 66.01 C 67.00 C 71.00	Monthly or Quarterly (when the conditions under art 18b of Regulation N° 2024/3117 are met)	M: April 2016 Q: June 2016 (if applicable)	Monthly: 15th calendar day after the reporting reference date Quarterly (if applicable): Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting versions N to be provided Preliminary (N) version to be provided
	C 68.00 C 69.00	Since June 2023: monthly, to be reported by all banks except Small and Non-Complex Institutions (SNCIs, CRR2 Art. 4 §1 point (145))	M: April 2016	Monthly: 15th calendar day after the reporting reference date	Accounting versions N to be provided Preliminary (N) version to be provided
	C 70.00	Since June 2023: monthly, to be reported only by Large institutions (CRR2 Art. 4 §1 point (146))			
SFRTB	**Specific reporting requirements for market risk** Article 430b of Regulation (EU) No 575/2013 Commission Implementing Regulation (EU) No 2021/453				
	C 90.00- C 91.00	Quarterly	30 September 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
SAE	**Reporting on asset encumbrance** Article 430(1)(g) of Regulation (EU) 575/2013 Article 19 of Commission Implementing Regulation (EU) 2024/3117				
	F 32.01– F 32.04	Quarterly	31 December 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided
	F 33.00	Quarterly, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg.			

		2024/3117 and voluntary for Regular banks below the same threshold			
	F 34.00	Annually, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117 and voluntary for Regular banks below the same threshold			
	F 35.00	Quarterly			
	F 36.01- F 36.02	Semi-annually, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117 and voluntary for Regular banks below the same threshold			
IPU	**IPU Threshold monitoring** Article 21b of Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019 This reporting applies to supervised institutions belonging to a third country group Circular CSSF 22/814 Decision of the European Banking Authority EBA/DC/441 concerning supervisory reporting for IPU threshold monitoring				
	U 01.00 U 02.00 (negative filing indicator for U 02.00)	Annually	31 December 2023	12 May 2024 (fixed by CSSF)	Accounting version N to be provided Preliminary (N) version to be provided
IRRBB	**Interest Rate Risk in the Banking Book (IRRBB)** Article 84 of Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019 Article 21 of Commission Implementing Regulation (EU) 2024/3117 EBA/GL/2022/14				
	J 01.00, J 02.00, J 05.00 and J 08.00 (for LARGE institutions, (CRR2 Art.4 §1 point (146)) J 01.00, J 03.00, J 06.00 and J 09.00 (for REGULAR institutions) J 01.00, J 04.00, J 07.00 and J 09.00 (for SNCI	Quarterly	30 September 2024	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version N to be provided Preliminary (N) version to be provided

	institutions, (CRR2 Art.4 §1 point (145))				
	J 10.01 & J 10.02 (for LARGE institutions) J 11.01 and J 11.02 (for REGULAR and SNCI institutions)	Annually	31 December 2024	**Annual** H2 : 11 February	
B2.4	**Information on participating interest and subordinated loans** CSSF Circular 18/686				
	B2.4	Quarterly until 2024/09 Annually from 2024/12	1 January 2008	Q4 : 11 February	Accounting versions L/S/N to be provided Preliminary (N) version to be provided
B4.5	**Analysis of shareholdings** CSSF Circular 12/553				
	B4.5	Annually		20th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
B4.6	**Persons responsible of certain functions and activities** CSSF Circular 13/576				
	B4.6	Annually		20th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided

1.2 Credit institutions established under Luxembourg law (without branches)

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
SFINRP	**Financial information on an individual basis** CSSF Circular 2014/593 as amended				
	F 01.00 – F 26.00	Quarterly	Depending on the category applicable a bank: 31 December 2015, 30 June 2016, 31 December 2016 or 30 June 2017	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February **Annual** H2 : 11 February	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
	F 30.00 – F 31.00	Semi-annually			
	F 40.00 – F 47.00	Annually			
B2.5 B B2.5 E	**Information on Staff expenses and Detail on taxes** CSSF Circular 17/664				
	B2.5 B B2.5 E	Annually	31 December 2017	**Annual** H2 : 11 February For accounting year end other than 31 December, refer to Chapter 3, Section 2	Accounting version L to be provided Preliminary (N) version to be provided
SSOLV	**Own funds requirements (Solvency ratio)** Article 430(1)(a) of Regulation (EU) 575/2013 Article 5, 6, 8 of Commission Implementing Regulation (EU) No 2024/3117				
	C 01.00 – C 05.00	Quarterly	1 January 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	C 07.00	Quarterly			
	C 08.00	Quarterly/ Semi-annually/ Annually			
	C 09.00	Quarterly			
	C 10.00	Quarterly			
	C 11.00	Quarterly			
	C 12.00	Quarterly			
	C 13.00	Quarterly			
	C 14.00	Semi-annually			
	C 16.00	Quarterly			
	C 17.00	Semi-annually			
	C 18.00- C 24.00	Quarterly			
	C 25.00	Quarterly			
	C 32.00	Quarterly			
	C 33.00	Semi-annually			
	C 34.00	Quarterly/ Semi-annually/ Annually	30 June 2021		
	C 35.00	Quarterly	30 June 2021		
SIPLO	**Losses stemming from lending collateralised by immovable property** Article 430a(1) of Regulation (EU) 575/2013				

		Article 13 of Commission Implementing Regulation (EU) 2024/3117			
	C 15.00	Semi-annually until Dec 2020 reference date; **Annually** starting Dec 2021 reference date (no submission for June 2021 requested)	1 January 2014	Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLAREX	**Large exposures** Articles 394(1), 430(1)(c) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) 2024/3117				
	C 26.00- C 29.00	Quarterly	1 January 2014 (removal of C 30.00 and C 31.00 templates starting Q2 2021)	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLEVDA	**Leverage ratio** Article 430(1)(a) of Regulation (EU) 575/2013 Article 15 of Commission Implementing Regulation (EU) 2024/3117				
	C 40.00- C 44.00 C 47.00	Quarterly	30 September 2016 – 31 March 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	C 40.00 C 43.00 C 44.00 C 47.00 C 48.00 (LARGE banks only)	Quarterly	30 June 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLCRDA	**Liquidity Coverage requirements** Articles 415, 430(1)(d) of Regulation (EU) 575/2013 Article 16 of Commission Implementing Regulation (EU) 2024/3117				
	C 72.00 – C 76.00	Monthly	10 September 2016	15th calendar day after the reporting reference date By derogation: For the months SEP 2016 to FEB 2017, the remittance date shall be 30th calendar day after the reference date	Accounting versions L to be provided Preliminary (N) version to be provided
SNSFR	**Reporting on stable funding (Net Stable Funding requirements (NSFR))** Articles 415, 430(1)(d) of Regulation (EU) 575/2013 Article 17 of Commission Implementing Regulation (EU) 2024/3117				
	C 60.00- C 61.00	Quarterly	1 January 2014 – 31 March 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	C 80.00 – C 84.00	Quarterly	30 June 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SALMM	**Reporting on additional monitoring metrics for liquidity**				

	Article 415(3)(b) Article 18 of Commission Implementing Regulation (EU) 2024/3117				
	C 66.01 C 67.00 C 71.00	Monthly or Quarterly (when the conditions under art 18b of Regulation N° 2024/3117 are met)	M: April 2016 Q: June 2016 (if applicable)	Monthly: 15th calendar day after the reporting reference date Quarterly (if applicable): Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting versions L to be provided Preliminary (N) version to be provided
	C 68.00 C 69.00	Since June 2023: monthly, to be reported by all banks except Small and Non-Complex Institutions (SNCIs, CRR2 Art. 4 §1 point (145))	M: April 2016	Monthly: 15th calendar day after the reporting reference date	Accounting versions L to be provided Preliminary (N) version to be provided
	C 70.00	Since June 2023: monthly, to be reported only by Large institutions (CRR2 Art. 4 §1 point (146))			
SFRTB	**Specific reporting requirements for market risk** Article 430b of Regulation (EU) No 575/2013 Commission Implementing Regulation (EU) No 2021/453				
	C 90.00- C 91.00	Quarterly	30 September 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SAE	**Reporting on asset encumbrance** Article 430(1)(g) of Regulation (EU) 575/2013 Article 19 of Commission Implementing Regulation (EU) 2024/3117				
	F 32.01– F 32.04	Quarterly	31 December 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	F 33.00	Quarterly, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117 and voluntary for Regular banks below the same threshold			
	F 34.00	Annually, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg.			

		2024/3117 and voluntary for Regular banks below the same threshold			
	F 35.00	Quarterly			
	F 36.01-F 36.02	Semi-annually, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117 and voluntary for Regular banks below the same threshold			
IPU	**IPU Threshold monitoring** Article 21b of Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019 This reporting applies to supervised institutions belonging to a third country group Circular CSSF 22/814 Decision of the European Banking Authority EBA/DC/441 concerning supervisory reporting for IPU threshold monitoring				
	U 01.00 U 02.00 (negative filing indicator for U 02.00)	Annually	31 December 2023	12 May 2024 (fixed by CSSF)	Accounting version L to be provided Preliminary (N) version to be provided
IRRBB	**Interest Rate Risk in the Banking Book (IRRBB)** Article 84 of Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019 Article 21 of Commission Implementing Regulation (EU) 2024/3117 EBA/GL/2022/14				
	J 01.00, J 02.00, J 05.00 and J 08.00 (for LARGE institutions, (CRR2 Art.4 §1 point (146)) J 01.00, J 03.00, J 06.00 and J 09.00 (for REGULAR institutions) J 01.00, J 04.00, J 07.00 and J 09.00 (for SNCI institutions, (CRR2 Art.4 §1 point (145))	Quarterly	30 September 2024	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	J 10.01 & J 10.02 (for LARGE institutions) J 11.01 and J 11.02 (for REGULAR and SNCI institutions)	Annually	31 December 2024	**Annual** H2 : 11 February	
B2.4	**Information on participating interest and subordinated loans**				

		CSSF Circular 18/686				
	B2.4	Quarterly until 2024/09 Annually from 2024/12	1 January 2008	Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
B4.5	**Analysis of shareholdings** CSSF Circular 12/553					
	B4.5	Annually		20th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
B4.6	**Persons responsible of certain functions and activities** CSSF Circular 13/576					
	B4.6	Annually		20th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided

1.3 Branches of credit institutions whose head office is not in the EU

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
SFINRP	**Financial information on an individual basis** CSSF Circular 2014/593 as amended				
	F 01.00 – F 26.00	Quarterly	Depending on the category applicable a bank: 31 December 2015, 30 June 2016, 31 December 2016 or 30 June 2017	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February **Annual** H2 : 11 February	Accounting version L to be provided Preliminary (N) and final (D) versions to be provided
	F 30.00 – F 31.00	Semi-annually			
	F 40.00 – F 47.00	Annually			
B2.5 B B2.5 E	**Information on Staff expenses and Detail on taxes** CSSF Circular 17/664				
	B2.5 B B2.5 E	Annually	31 December 2017	**Annual** H2 : 11 February For accounting year end other than 31 December, refer to Chapter 3, Section 2	Accounting version L to be provided Preliminary (N) version to be provided
SSOLV	**Own funds requirements (Solvency ratio)** Article 430(1)(a) of Regulation (EU) 575/2013 Article 5, 6, 8 of Commission Implementing Regulation (EU) 2024/3117				
	C 01.00 – C 05.00	Quarterly	1 January 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	C 07.00	Quarterly			
	C 08.00	Quarterly/ Semi-annually/ Annually			
	C 09.00	Quarterly			
	C 10.00	Quarterly			
	C 11.00	Quarterly			
	C 12.00	Quarterly			
	C 13.00	Quarterly			
	C 14.00	Semi-annually			
	C 16.00	Quarterly			
	C 17.00	Semi-annually			
	C 18.00- C 24.00	Quarterly			
	C 25.00	Quarterly			
	C 32.00	Quarterly			
	C 33.00	Semi-annually			
	C 34.00	Quarterly/ Semi-annually/ Annually	30 June 2021		
	C 35.00	Quarterly	30 June 2021		
SIPLO	**Losses stemming from lending collateralised by immovable property** Article 430a(1) of Regulation (EU) 575/2013 Article 13 of Commission Implementing Regulation (EU) 2024/3117				

	C 15.00	Semi-annually until Dec 2020 reference date; **Annually** starting Dec 2021 reference date (no submission for June 2021 requested)	1 January 2014	Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLAREX	**Large exposures** Articles 394(1), 430(1)(c) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) 2024/3117				
	C 26.00- C 29.00	Quarterly	1 January 2014 (removal of C 30.00 and C 31.00 templates starting Q2 2021)	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLEVDA	**Leverage ratio** Article 430(1)(a) of Regulation (EU) 575/2013 Article 15 of Commission Implementing Regulation (EU) 2024/3117				
	C 40.00- C 44.00 C 47.00	Quarterly	30 September 2016 – 31 March 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	C 40.00 C 43.00 C 44.00 C 47.00	Quarterly	30 June 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SLCRDA	**Liquidity Coverage requirements** Articles 415, 430(1)(d) of Regulation (EU) 575/2013 Article 16 of Commission Implementing Regulation (EU) 2024/3117				
	C 72.00 – C 76.00	Monthly	10 September 2016	15th calendar day after the reporting reference date By derogation: For the months SEP 2016 to FEB 2017, the remittance date shall be 30th calendar day after the reference date	Accounting versions L to be provided Preliminary (N) version to be provided
SNSFR	**Reporting on stable funding (Net Stable Funding requirements (NSFR))** Articles 415, 430(1)(d) of Regulation (EU) 575/2013 Article 17 of Commission Implementing Regulation (EU) 2024/3117				
	C 60.00- C 61.00	Quarterly	1 January 2014 – 31 March 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	C 80.00 – C 84.00	Quarterly	30 June 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SALMM	**Reporting on additional monitoring metrics for liquidity** Article 415(3)(b) Article 18 of Commission Implementing Regulation (EU) 2024/3117				
	C 66.01 C 67.00	Monthly	M: April 2016	Monthly:	Accounting versions L to be provided

		C 71.00	or Quarterly (when the conditions under art 18 of Regulation N° 2024/3117 are met)	Q: June 2016 (if applicable)	15th calendar day after the reporting reference date Quarterly (if applicable): Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Preliminary (N) version to be provided
		C 68.00 C 69.00	Since June 2023: monthly, to be reported by all banks except Small and Non-Complex Institutions (SNCIs, CRR2 Art. 4 §1 point (145))	M: April 2016	Monthly: 15th calendar day after the reporting reference date	Accounting versions L to be provided Preliminary (N) version to be provided
		C 70.00	Since June 2023: monthly, to be reported only by Large institutions (CRR2 Art. 4 §1 point (146))			
SFRTB	**Specific reporting requirements for market risk** Article 430b of Regulation (EU) No 575/2013 Commission Implementing Regulation (EU) No 2021/453					
		C 90.00- C 91.00	Quarterly	30 September 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
SAE	**Reporting on asset encumbrance** Article 430(1)(g) of Regulation (EU) 575/2013 Article 19 of Commission Implementing Regulation (EU) 2024/3117					
		F 32.01– F 32.04	Quarterly	31 December 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
		F 33.00	Quarterly, since June 2023: to be reported by Third Country Branches which are above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117, voluntary for TCBs below the same threshold			
		F 34.00	Annually			
		F 35.00	Quarterly, since June 2023: to be reported by Third Country Branches which are above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117, voluntary for TCBs below the same threshold			
		F 36.01- F 36.02	Semi-annually, since June 2023: to be reported by Third Country Branches which are above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117, voluntary for TCBs below the same threshold			

IPU	**IPU Threshold monitoring** Article 21b of Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019 This reporting applies to supervised institutions belonging to a third country group Circular CSSF 22/814 Decision of the European Banking Authority EBA/DC/441 concerning supervisory reporting for IPU threshold monitoring				
	U 01.00 U 02.00 (negative filing indicator for U 02.00)	Annually	31 December 2023	12 May 2024 (fixed by CSSF)	Accounting version L to be provided Preliminary (N) version to be provided
IRRBB	**Interest Rate Risk in the Banking Book (IRRBB) – national extension to third country branches** Article 84 of Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019 Article 21 of Commission Implementing Regulation (EU) 2024/3117 EBA/GL/2022/14				
	J 01.00 template only	Annually	31 December 2025	**Annual** Q4 : 15 February	Accounting version L to be provided Preliminary (N) version to be provided
B2.4	**Information on participating interest and subordinated loans** CSSF Circular 18/686				
	B2.4	Quarterly until 2024/09 Annually from 2024/12	1 January 2008	Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
B4.5	**Analysis of shareholdings** CSSF Circular 12/553				
	B4.5	Annually		20th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided
B4.6	**Persons responsible of certain functions and activities** CSSF Circular 13/576				
	B4.6	Annually		20th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided

1.4 Branches of credit institutions whose head office is in the EU

Domain Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
SFINRP	**Financial information on an individual basis** CSSF Circular 2014/593 as amended				
	F 01.00 – F 26.00	Quarterly	Depending on the category applicable a bank: 31 December 2015, 31 December 2016 or 30 June 2017	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February **Annual** H2 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
	F 30.00 – F 31.00	Semi-annually			
	F 40.00 – F 47.00	Annually			
B2.5 B B2.5 E	**Information on Staff expenses and Detail on taxes** CSSF Circular 17/664				
	B2.5 B B2.5 E	Annually	31 December 2017	**Annual** H2 : 11 February For accounting year end other than 31 December, refer to Chapter 3, Section 2	Accounting version L to be provided Preliminary (N) version to be provided
SIPLO	**Losses stemming from lending collateralised by immovable property** Article 430a(1) of Regulation (EU) 575/2013 Article 13 of Commission Implementing Regulation (EU) 2024/3117				
	C 15.00	Semi-annually until Dec 2020 reference date; Annually starting Dec 2021 reference date (no submission for June 2021 requested)	1 January 2014	Q4 : 11 February	Accounting version L to be provided Preliminary (N) version to be provided
B4.6	**Persons responsible of certain functions and activities** CSSF Circular 13/576				
	B4.6	Annually		20th calendar day after the reporting reference date	Accounting version L to be provided Preliminary (N) version to be provided

Section 2 Credit institutions reporting on a consolidated basis

Starting Q1 2025 reference date onwards, the CSSF has decided to abolish systematic liquidity reporting (ALMM, LCRDA, NSFR) at sub-consolidated level for subsidiaries of EU groups with the exception of liquidity sub-groups (article 8 CRR). Accounting version "C" of these 3 reporting modules shall not be remitted anymore by sub-consolidating subsidiaries originating from another EU member state.

Nevertheless, and on the basis of article 11(6) CRR, such information may be requested on a discretionary and temporary basis if justified by the risk profile or structure of the group. In such a case concerned banks would be contacted bilateraly.

Code	Domain and templates	Frequency	1st application date	Latest remittance date	Versions to be provided
CFINRP	**Financial information on consolidated basis** **Applicable starting 1st July 2014** Article 430(3) of Regulation (EU) 575/2013 Article 11 of Commission Implementing Regulation (EU) 2024/3117				
	F 01.00 – F 26.00	Quarterly	1 July 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February **Annual** H2 : 11 February	Accounting version C to be provided Preliminary (N) and final (D) versions to be provided
	F 30.00 – F 31.00	Semi-annually			
	F 40.00 – F 47.00	Annually			
CSOLV	**Own funds requirements (Solvency ratio)** Article 430(1)(a) of Regulation (EU) 575/2013 Articles 7 and 8 of Commission Implementing Regulation (EU) 2024/3117				
	C 01.00 – C 05.00	Quarterly	1 January 2014	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February **Semi-annual** H1 : 11 August H2 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	C 06.00	Semi-annually			
	C 07.00	Quarterly			
	C 08.00	Quarterly/ Semi-annually/ Annually			
	C 09.00	Quarterly			
	C 10.00	Quarterly			
	C 11.00	Quarterly			
	C 12.00	Quarterly			
	C 13.00	Quarterly			
	C 14.00	Semi-annually			
	C 16.00	Quarterly			
	C 17.00	Semi-annually			
	C 18.00- C 24.00	Quarterly			
	C 25.00	Quarterly			
	C 32.00	Quarterly			
	C 33.00	Semi-annually			
	C 34.00	Quarterly/ Semi-annually/ Annually	30 June 2021		
	C 35.00	Quarterly	30 June 2021		
CIPLO	**Losses stemming from lending collateralised by immovable property**				

	Article 430a(1) of Regulation (EU) 575/2013 Article 13 of Commission Implementing Regulation (EU) 2024/3117				
	C 15.00	Semi-annually until Dec 2020 reference date; **Annually** starting Dec 2021 reference date (no submission for June 2021 requested)	1 January 2014	Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
CLAREX	**Large exposures** Articles 394(1) and 430(1)(c) of Regulation (EU) 575/2013 Article 14 of Commission Implementing Regulation (EU) 2024/3117				
	C 26.00- C 29.00	Quarterly	1 January 2014 (removal of C 30.00 and C 31.00 templates starting Q2 2021)	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
CLEVDA	**Leverage ratio** Article 430(1)(a) of Regulation (EU) 575/2013 Article 15 of Commission Implementing Regulation (EU) 2024/3117				
	C 40.00- C 44.00 C 47.00	Quarterly	30 September 2016 – 31 March 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	C 40.00 C 43.00 C 44.00 C 47.00 C 48.00 (LARGE banks only)	Quarterly	30 June 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
CLCRDA	**Liquidity Coverage requirements** Articles 415 and 430(1)(d) of Regulation (EU) 575/2013 Article 16 of Commission Implementing Regulation (EU) 2024/3117				
	C 72.00 – C 76.00	Monthly	10 September 2016	15th calendar day after the reporting reference date By derogation: For the months SEP 2016 to FEB 2017, the remittance date shall be 30th calendar day after the reference date	Accounting versions C to be provided only by banks being the highest level of consolidation in the EU in Luxembourg Preliminary (N) version to be provided
CNSFR	**Reporting on stable funding (Net Stable Funding requirements (NSFR))** Articles 415 and 430(1)(d) of Regulation (EU) 575/2013 Article 17 of Commission Implementing Regulation (EU) 2024/3117				
	C 60.00- C 61.00	Quarterly	1 January 2014 – 31 March 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	C 80.00 – C 84.00	Quarterly	30 June 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided only by banks being the highest level of consolidation in the EU in Luxembourg

					Preliminary (N) version to be provided
CALMM	**Reporting on additional monitoring metrics for liquidity** Article 415(3)(b) Article 18 of Commission Implementing Regulation (EU) No 2024/3117				
	C 66.01 C 67.00 C 71.00	Monthly	M: April 2016	Monthly: 15th calendar day after the reporting reference date	Accounting versions C to be provided only by banks being the highest level of consolidation in the EU in Luxembourg Preliminary (N) version to be provided
	C 68.00 C 69.00	Since June 2023: monthly, to be reported by all banks except Small and Non-Complex Institutions (SNCIs, CRR2 Art. 4 §1 point (145))	M: April 2016	Monthly: 15th calendar day after the reporting reference date	Accounting versions C to be provided only by banks being the highest level of consolidation in the EU in Luxembourg Preliminary (N) version to be provided
	C 70.00	Since June 2023: monthly, to be reported only by Large institutions (CRR2 Art. 4 §1 point (146))			
CFRTB	**Specific reporting requirements for market risk** Article 430b of Regulation (EU) No 575/2013 Commission Implementing Regulation (EU) No 2021/453				
	C 90.00- C 91.00	Quarterly	30 September 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
CAE	**Reporting on asset encumbrance** Article 430(1)(g) of Regulation (EU) 575/2013 Article 19 of Commission Implementing Regulation (EU) 2024/3117				
	F 32.01– F 32.04	Quarterly	31 December 2014	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
	F 33.00	Quarterly, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117 and voluntary for Regular banks below the same threshold			
	F 34.00	Annually, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be			

		reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117 and voluntary for Regular banks below the same threshold			
	F 35.00	Quarterly			
	F 36.01-F 36.02	Semi-annually, since June 2023: to be reported by Large institutions (CRR2 Art.4 §1 point (146)), not expected for Small and Non-Complex Institutions (SNCIs, CRR2 Art.4 §1 point (145)), to be reported by other banks ("Regular") above the threshold specified in Art. 19(2)(c) of Reg. 2024/3117 and voluntary for Regular banks below the same threshold			
CGSII	G-SII indicators and EBU items - **NOT APPLICABLE IN LUXEMBOURG (NO G-SII)** Article 131 of Directive 2013/36/EU Article 20 of Commission Implementing Regulation (EU) 2024/3117				
	G 01.00	Quarterly	31 December 2021	Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided
IPU	**IPU Threshold monitoring** Article 21b of Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019 This reporting applies to supervised institutions belonging to a third country group Circular CSSF 22/814 Decision of the European Banking Authority EBA/DC/441 concerning supervisory reporting for IPU threshold monitoring				
	U 01.00 U 02.00 (negative filing indicator for U 02.00)	Annually	31 December 2023	12 May 2024 (fixed by CSSF)	Accounting version C to be provided Preliminary (N) version to be provided
IRRBB	**Interest Rate Risk in the Banking Book (IRRBB)** Article 84 of Directive (EU) 2019/878 of the European Parliament and of the Council of 20 May 2019 Article 21 of Commission Implementing Regulation (EU) 2024/3117 EBA/GL/2022/14				
	J 01.00, J 02.00, J 05.00 and J 08.00 (for LARGE institutions, (CRR2 Art.4 §1 point (146)) J 01.00, J 03.00, J 06.00 and J 09.00 (for REGULAR institutions) J 01.00, J 04.00, J 07.00 and J 09.00 (for SNCI institutions,	Quarterly	30 September 2024	**Quarter** Q1 : 12 May Q2 : 11 August Q3 : 11 November Q4 : 11 February	Accounting version C to be provided Preliminary (N) version to be provided

(CRR2 Art.4 §1 point (145))				
J 10.01 & J 10.02 (for LARGE institutions) J 11.01 and J 11.02 (for REGULAR and SNCI institutions)	Annually	31 December 2024	**Annual** H2 : 11 February	

Part 2: Other regular reporting

Section 1 Harmonised definitions and templates for funding plans

On 9 December 2019, EBA published revised guidelines on harmonised definition and templates for funding plans of credit institutions under Recommendation A4 of ESRB/2012/02 (EBA/GL/2019/05 replacing EBA/GL/2014/04). In accordance to these guidelines, the CSSF identified and informed the institutions that shall submit data on funding plans.

Solely the institutions that were informed by the CSSF via a specific letter shall report data on funding plans in compliance with the Funding Plan Guidelines: institutions notified in the past based on the revoked GL shall continue reporting FP data while institutions recently notified based on EBA/GL/2019/05, if any, shall start reporting it. The data shall be reported at the highest level of consolidation of the institution, except otherwise specified.

1.1 Credit institutions supervised on an individual basis

Domain Code	Application	Frequency	Reference date	Latest remittance date	Versions to be provided
SFP	**Templates for funding plans of credit institutions** EBA guidelines EBA/GL/2019/05 of 9 December 2019				
	First application	Six-month frequency in year 2015	30 June 2015 and 31 December 2015	30 September 2015 for the reference period 30 June 2015

31 March 2016 for the reference period 31 December 2015 | Accounting version L or N to be provided[5]

Preliminary (N) version to be provided |
| | Subsequent application | Annually from 2016 onwards | 31 December | 31 March | |
| | Under new EBA /GL/2019/05 | Annually from 2020 onwards | 31 December | 15 March | |

1.2 Credit institutions supervised on an consolidated basis

Domain Code	Application	Frequency	Reference date	Latest remittance date	Versions to be provided
CFP	**Templates for funding plans of credit institutions** EBA guidelines EBA/GL/2019/05 of 9 December 2019				
	First application	Six-month frequency in year 2015	30 June 2015 and 31 December 2015	30 September 2015 for the reference period 30 June 2015

31 March 2016 for the reference period 31 December 2015 | Accounting version C to be provided

Preliminary (N) version to be provided |
| | Subsequent application | Annually from 2016 onwards | 31 December | 31 March | |
| | Under new EBA /GL/2019/05 | Annually from 2020 onwards | 31 December | 15 March | |

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[5] Credit institutions without branches shall report version L ; credit institutions with branches shall solely report version N

Section 2 Benchmarking portfolio assessment under article 78 of Directive 2013/36/EU (CRD IV)

On 29 June 2018, EBA published an updated ITS amending the Implementing Technical Standards (ITS) on benchmarking of internal approaches for running the 2019 exercise, to be adopted by the European Commission.

Commission Implementing Regulation (EU) No 2019/439 of 15 February 2019 has amended Implementing Regulation (EU) 2016/2070 as regards benchmark portfolios, reporting templates and reporting instructions to be applied in the Union for the reporting referred to in Article 78(2) of Directive 2013/36/EU of the European Parliament and of the Council.

The EBA has developed the Handbook on Supervisory Benchmarking of Internal Models: it is an online tool that provides guidance and links to the important documents relevant for this exercise. It is regularly updated and includes links to the published Q&As. It is available under the following link:

[Handbook on supervisory benchmarking | European Banking Authority (europa.eu)](#)

1.1 Credit institutions using IRB approach for credit risk

    A. Credit risk IRB templates

Domain Code		Templates	Frequency	Reference date	Remittance date	Versions to be provided
Credit Risk templates Commission Implementing Regulation (EU) 2016/2070 as amended						
SSBPCR	High-Default Portfolios	Annex I: C 103.00 Annex III: C 103.00 C 105.01 C 105.02 C 105.03	Annual	31 December	11 April	Accounting version L or N to be provided Preliminary (N) version to be provided
SSBPCR	Low-Default Portfolios	Annex I: C 101.00 C 102.00 Annex III: C 101.00 C 102.00 C 105.01 C 105.02 C 105.03	Annual	31 December	11 April	Accounting version L or N to be provided Preliminary (N) version to be provided
CSBPCR	High-Default Portfolios	Annex I: C 103.00 Annex III: C 103.00, C 105.01 C 105.02 C 105.03	Annual	31 December	11 April	Accounting version C Preliminary (N) version to be provided
CSBPCR	Low-Default Portfolios	Annex I: C 101.00 C 102.00 Annex III: C 101.00 C 102.00	Annual	31 December	11 April	Accounting version C Preliminary (N) version to be provided

		C 105.01 C 105.02 C 105.03				

B. Credit Risk IFRS9 Model templates

Domain Code	Templates	Frequency	Reference date	Remittance date	Versions to be provided
Credit Risk IFRS9 Model templates Commission Implementing Regulation (EU) 2016/2070 as amended					
SSBPIF9	Annex VIII: C 111.00 C 112.00 C 113.00 C 114.00	Annual	31 December	11 April	Accounting version L or N to be provided Preliminary (N) version to be provided
SSBPIF9	Annex VIII: C 111.00 C 112.00 C 113.00 C 114.00	Annual	31 December	11 April	Accounting version C Preliminary (N) version to be provided

Remarks:

1. Credit institutions without branches shall report version L; credit institutions with branches shall solely report version N

1.2 Credit institutions using internal models for market risk

Domain Code	Templates		Reference date in XBRL file	Reporting date:	Versions to be provided
Initial Market Valuation template (Market Risk) Commission Implementing Regulation (EU) 2016/2070 as amended					
SSBPIM	Annex VII: C 106.0X		Until 2024, 30 September Starting 2025 onwards, 31 January	Subject to yearly ITS on Supervisory Benchmarking	Accounting version L or N to be provided Preliminary (N) version to be provided
CSBPIM	Annex VII: C 106.0X		Until 2024, 30 September Starting 2025, 31 January	Subject to yearly ITS on Supervisory Benchmarking	Accounting version C Preliminary (N) version to be provided
Risk measures templates (Market Risk) Commission Implementing Regulation (EU) 2016/2070 as amended					
SSBPRM	Annex VII: C 107.0X - C 110.0X		Until 2024, 31 January Starting 2025, 30 June	Subject to yearly ITS on Supervisory Benchmarking	Accounting version L or N to be provided

	C 120.0X				Preliminary (N) version to be provided
CSBPRM	Annex VII: C 107.0X - C 110.0X C 120.0X		Until 2024, 31 January Starting 2025, 30 June	Subject to yearly ITS on Supervisory Benchmarking	Accounting version C Preliminary (N) version to be provided

Remarks:

Credit institutions without branches shall report version L; credit institutions with branches shall solely report version N

Section 3 Declaration of liquidity related products and services referred to in Article 23(2) of Commission Delegated Regulation (EU) N° 2015/61 (LCR DA)

Particular attention should be draw on Article 23(2) of the LCR DA requiring an assessment and declaration of potential liquidity outflows in relation to products or services which are not captured in Articles 27 to 31a of the LCR DA.

In accordance with the above mentioned article, the following principles shall be complied by all Luxembourg credit institutions that are not significant in the sense of Article 6(4) of Council Regulation (EU) N0 1024/2013, to CRR Investment firms and to all branches in Luxembourg of credit institutions having their head office in a third country:

(i) According to the reporting instructions of the LCR data reporting framework, all credit institutions have to report the maximum amount that could be drawn from these products and services in the reporting table C 73.00 (rows 730 to 870) regardless of the fact if these outflows are material or not.

(ii) With regard to the identification of the products and services that fall under Article 23 of the LCR DA, the CSSF expects credit institutions to consider the high-level principles and examples provided by the EBA in the first EBA report on the implementation of the LCR in the EU[6] or any future publications and specifications by the EBA on this matter.

(iii) These outflows shall be assessed under the assumption of a combined idiosyncratic and market-wide stress, as referred to in Article 5 of the LCR DA. For that assessment, credit institutions shall particularly take into account material reputational damage that could result from not providing liquidity support to such products or services.

(iv) Credit institutions shall submit every year the relevant assessment on the products and services referred to in Article 23(1) of the LCR DA for which the likelihood and potential volume of such liquidity outflows are material. This assessment shall be communicated to the CSSF in accordance with the timelines and procedures provided in the Circular CSSF 22/821, as amended, on the Practical Rules concerning Long Form Report the self-assessment questionnaire to be submitted by institutions.

(v) In accordance with Article 23(2) of the LCR DA, the CSSF will then determine the outflow rates to be assigned to those products and services for which the likelihood and potential volume of the liquidity outflows are material, either by accepting the outflow rates proposed by credit institutions or by setting the outflow rates itself. Until the CSSF notifies the determined applicable outflow rates, credit institutions shall apply their proposed outflow rates on an interim basis.

Section 4 Advanced ad-hoc data collection on Interest Rate Risk in the Banking Book (IRRBB)

On 3 August 2023 EBA published decision concerning ad-hoc collection by competent authorities to the EBA of institutions' IRRBB data (EBA/DC/501).

For reference date 31 December 2023 only a limited QIS sample participating in the Basel III monitoring exercise is concerned by the EBA exercise.

ECB Banking Supervision additional requirements on IRRBB: The IRRBB ad-hoc module is required for 2023Q4, 2024Q1 and 2024Q2 reference dates for all the Significant Institutions at the highest level of consolidation. The remittance dates will be aligned with the STE remittance dates.

For other entities CSSF circular 08/338 as amended applies until entry in force of DPM 3.4. From DPM 3.4 (30 September 2024 reference date onwards) ITS has been extended to the full population of institutions already submitting COREP except branches.

QIS / BASEL III monitoring

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[6] "Monitoring of liquidity coverage ratio implementation in the EU – First report", European Banking Authority, July 2019.

[Draft ITS on supervisory reporting amendments with regard to IRRBB reporting](#)

Domain Code	Templates	Frequency	1st application date	Remittance date	Versions to be provided
Advanced ad-hoc data collection on Interest Rate Risk in the Banking Book templates Article 84 of Directive (EU) 2013/36 Decision of the European Banking Authority EBA/DC/501 concerning ad-hoc collection by competent authorities to the EBA of institutions' IRRBB data and amendment of the Annex to EUCLID Decision					
IRRBB	[J 01.00](#)	Quarterly	31 December 2023 : QIS institutions sample and SI at the highest level of consolidation	19 February 2024 (fixed by ECB)	Accounting versions L/N/C to be provided Preliminary (N) version to be provided
	[J 02.00](#) [J 05.00](#) [J 08.00](#)	Quarterly: to be reported by Large institutions only (CRR2 Art.4 §1 point (146)			
	[J 03.00](#) [J 06.00](#)	Quarterly: to be reported by all the institutions that are neither Large nor SNCI			
	[J 04.00](#) [J 07.00](#)	Quarterly: to be reported by SNCI only (CRR2 Art.4 §1 point (145)			
	[J 09.00](#)	Quarterly: to be reported by all the institutions that are not Large			
	[J 10.01](#) [J 10.02](#)	Annually: to be reported by Large institutions only (CRR2 Art.4 §1 point (146)			
	[J 11.01](#) [J 11.02](#)	Annually: to be reported by all the institutions that are not Large			

Section 5 ESG pillar 3 disclosures

Domain Code	Templates	Frequency	1st application date	Remittance date	Versions to be provided
ESG pillar 3 disclosures Article 449a of Regulation (EU) 575/2013 Article 18a of Commission Implementing Regulation (EU) 2021/637 Decision of the European Banking Authority EBA/DC/498 concerning ad hoc collection by competent authorities to the EBA of institutions' ESG data and amendment of the Annex to EUCLID Decision EBA expects only large, listed banks to report the XBRL ESG module. However, the ECB is extending XBRL ESG reporting to all the entities (even if non-listed) subject to ECB Short Term Exercise (STE) Annex 1 reporting and therefore expects: - SI at the highest level of consolidation to report D 01.00, D 02.00.a and D 02.00.b templates already by 15/03/24 and the rest of the templates by 17/06/24 (a complete XBRL submission by 15/03 is also accepted). - targeted SI subsidiaries to report only D 01.00, D 02.00.a and D 02.00.b templates for reference period Q4 2023 by 15/03/24					
ESG	D 01.00 – D 10.00	Semi-annually	31 December 2023	15 March 2024 (fixed by ECB, only for D1.00 and D 02.00) 17 June 2024 (10 working days before EBA deadline)	Accounting versions L/N/C to be provided Preliminary (N) version to be provided

Filing rules v5.3 is published regarding the ESG ad-hoc collection (as per EBA/DC/498 from 06 July 2023). The Pillar 3 ESG disclosures of institutions are requested in millions, the precision of the data transmitted will therefore be of millions of units (in accordance with Article 19, point 4 (a) of the ITS on public disclosures (EU) 2021/637) (@decimals >= "-6").

Chapter 3 Specific instructions

Chapter 3 provides an overview on the reporting reference dates (Section 1), specific reporting points/instructions (Section 2), the applicable accounting versions (Section 3) and the applicable accounting standard (Section 4).

Section 1 Reporting reference dates

Credit institutions shall submit the reporting templates as specified under Chapter 2 Part 1 on the following reference dates:

- Monthly reporting : on the last day of each month
- Quarterly reporting : 31 March, 30 June, 30 September and 31 December
- Semi-annual reporting : 30 June and 31 December
- Annual reporting : 31 December

Credit institutions shall submit the reporting templates as specified under Chapter 2 Part 2 on the following reference dates:

- Templates on funding plans: 31 December

Section 2 Specific reporting points/instructions

- A new document available under :
  https://www.cssf.lu/wp-content/uploads/Additional-guidance-for-Credit-Institutions-related-to-specific-reporting-aspects.pdf
  gives additional guidance to the banks related to specific reporting aspects that need to be further developed.

- For banks subject to FINREP reporting:
  - impairments to be reported in FINREP F04.03.1 (row 0180, columns 0050 to 0070), FINREP F18.00.b (row 0201, column 0130) and FINREP F20.04 (column 0031, sum across all countries) must simultaneously have the same sign. Moreover, if one of first two data points is reported, the two other data points must be reported as well.
  - impairments to be reported in FINREP F04.04.1 (row 0140, columns 0050 to 0070), FINREP F18.00.b (row 0180, column 0130) and FINREP F20.04 (column 0031, sum across all countries) must simultaneously have the same sign. Moreover, if one of first two data points is reported, the two other data points must be reported as well.
  - impairments to be reported in FINREP F 06.01 (line 0190, column 0021), FINREP F18.00.b (row 0120 + row 0196, column 0130) and FINREP F20.07.1 (line 0190, column 0021, sum across all countries) must simultaneously have the same sign. Moreover, if one of those three data points is reported, the two other data points must be reported as well.
  - impairments to be reported in FINREP F09.01.1 (rows 0010 to 0240, columns 0040 to 0060), F18.00.b (rows 0340 to 0550, columns 0130 must simultaneously have the same sign. Moreover, if one of those two data points is reported, the other data points must be reported as well.

- For banks subject to COREP Solvency reporting, the reporting of lines 0130 to 0210 in template C 03.00 is subject to instructions available under:
  https://www.cssf.lu/wp-content/uploads/Additional-guidance-for-Credit-Institutions-related-to-specific-reporting-aspects.pdf

- For banks subject to COREP Solvency reporting, the reporting of lines 225 (Eligible capital for the purposes of qualifying holdings outside the financial sector) in template C 04.00 is mandatory.

- For banks subject to COREP Solvency reporting, the reporting of lines 850 (Non-domestic original exposures) and 860 (Total original exposures) of template C 04.00 is mandatory as the ratio between those lines is indeed used to determine if a bank exceeds the 10% threshold of non-domestic exposures. If it exceeded it, it has to provide the geographical breakdown of its exposures in COREP/FINREP reportings, where appropriate, according to Commission Implementing Regulation (EU) 2024/3117.

- Each LEI code reported in COREP, FINREP and LAREX reportings shall be technically valid:
    (i) the length of the code must be 20
    (ii) the characters at position 1 to 18 must be alphabetic (A-Z) or numeric (0-9)
    (iii) the last 2 positions must represent a correct LEI modulo 97 check digit
    (iv) the characters at position 19 to 20 must be numeric (0-9)

- As specified in circular CSSF 17/664, the reporting requirements specified in templates B2.5 B and B 2.5 E shall be reported on an annual basis, the first remittance being due for the year 2017. Templates B 2.5 B and B 2.5 E are sub-templates of table B 2.5. In order to limit the burden and costs of the development of a new taxonomy only for the purpose of reporting the information required in templates B 2.5 B and B 2.5 E, the CSSF decided the following:

  Credit institutions shall use the existing taxonomy for reporting table B 2.5 but mandatorily only need to fill in information related to the templates B 2.5 B and B 2.5 E; information related to the templates B 2.5 A, C and D shall be left empty (any potential content in these templates B 2.5 A, C and D will be ignored by the CSSF). The file name convention remains the same.

  The report B2.5 with templates B 2.5 B and B 2.5 E shall be established using as reporting period the accounting year-end of the credit institution. Thus, credit institutions that have an accounting year-end deviating from the calendar year shall report B 2.5 B and B 2.5 E based on the figures of their accounting year-end and use that same accounting year-end as reporting period. For example: a credit institution with an accounting year-end as of March 31st shall report B 2.5 B and B 2.5 E with the figures of March 31st (for the period 01.04 to 31.03) using reporting period yyyy-03.

  Templates B 2.5 B and B 2.5 E shall be submitted earliest on January 1st and at the latest on February 11th of the following year, irrespective of the closing date. The "Final code" to be used is 'N' as the figures reported may be general ledger based and do not need to have been audited externally (Version 'D' is obsolete and shall not be submitted).

- Following Regulation (EU) 2017/1538 of the ECB on reporting of supervisory financial information of 25 August 2017, Annex I (c), templates F 17.01, F 17.02, F 17.03 and F 40.01 of the FINREP framework shall be reported according to the instructions below:

    (i) Templates 17.1, 17.2 and 17.3 shall be provided only by credit institutions reporting on a consolidated basis (CFINREP).
    (ii) Template 40.1 shall be provided by credit institutions reporting on a consolidated basis (CFINREP) and credit institutions that are not part of a group reporting on an individual basis (SFINREP).

- For banks subject to LAREX reporting, percentages to be reported in LAREX C 26.00 (row 030, column 010), LAREX C 29.00 (columns 240 and 360) and LAREX C28.00 (columns 230 and 350) are allowed to have up to 8 decimal positions.

Section 3 Versioning conventions

2 codes shall be used for the versioning of reporting tables, i.e. the "Accounting version" (L/N/S/C) and the "Preliminary/Final version" (N/D). The codification of the "Accounting version" and the "Preliminary/Final version" is captured in the file naming convention, according to which the reporting files are to be communicated to the CSSF (cf. Section 5, Chapter 1).

3.1 Accounting version

The "Accounting version" codification is used to identify four different consolidation levels:

3.1.1 Reporting on an individual basis

Depending on the applicability of the different templates (cf Chapter 2), credit institutions established under Luxembourg law with foreign branches submit the requested information in (up to three) distinct *accounting versions*, using the following codes to distinguish the files for the purposes of the data transmission:

- o Code **L**: reporting on an individual level, excluding foreign branches of Luxembourg based banks
- o Code **N**: reporting on an individual level, including the information related to the credit institution incorporated under Luxembourg law (head office) including its foreign branches, after elimination of reciprocal transactions and outstanding balances between the head office and its branches
- o Code **S**: information for each branch separately

Credit institutions incorporated under Luxembourg law without branches, Luxembourg based branches of non-EU institutions and Luxembourg based branches of EU institutions, shall submit the reporting requirements on an individual level, in one a single version, using only the code **L**.

3.1.2 Reporting on a (sub-) consolidated basis

Credit institutions incorporated under Luxembourg law, which are subject to supervision on a (sub)-consolidated basis shall submit the reporting requirements on an individual basis as specified under point 1.3.1 of this section and also submit some reporting requirements on a consolidated basis, using the code C (see Chapter 2, Section 2 Credit institutions reporting on a consolidated basis).
The version **C** shall include the information related to the credit institution incorporated under Luxembourg law including the subsidiaries and/or participating interests included in the scope of consolidation and, if appropriate, the information related to the branches of the entities comprised in the scope of consolidation, after elimination of reciprocal transactions and outstanding balances between the entities comprised in the scope of consolidation.

The scope of consolidation for the reporting requirements is the prudential perimeter as defined by Regulation (EU) 575/2013 and the Capital Requirements Directive perimeter as defined by the law of 5 April 1993 related on the financial sector, as amended[7].

3.2 Preliminary/final version

The code *final version* is used to distinguish reporting tables carrying audited figures (final versions) from tables carrying non-audited figures (preliminary version). The final version of the reporting on financial information refers to the accounting year-end figures as audited by the external auditor.

All reporting templates referring to financial information (SFINRP, CFINRP) have to be submitted in preliminary versions (the code preliminary version bearing the value 'N'); in addition to these preliminary figures of accounting versions L/S/N/C (as applicable according to paragraph 3.1), credit institutions, except branches of credit institutions whose head office is in the EU, shall mandatorily submit annually a final version of all accounting versions L/S/N/C as applicable. For branches of

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[7] Should the scope of consolidation as defined by the Regulation (EU) 575/2013 (CRR) differ from the one of the law of 5 April 1993 related on the financial sector, as amended, it is the CRR scope of consolidation that should be considered. This situation may occur during a transitional period until the amendment of the law of 5 April 1993 related on the financial sector to take into account the requirements of the Directive 2013/36/EU as published on 26 June 2013.

credit institutions whose head office is in the EU, final version 'D' is not mandatory but needs to be provided in case of material changes compared to the 'N' version provided previously.

For the final version, the code *final version* bears the value 'D'. The final version shall be submitted together with the documents related to the publication of the year-end figures, at the latest two weeks before the annual general meeting.

Section 4 Accounting standard

In accordance with article 24(2) of the Regulation (EU) 575/2013, the CSSF requires that institutions effect the valuation of balance sheet and off-balance sheet items and the determination of own funds in accordance with the International Accounting Standards as applicable in the European Union.

Thus, the underlying reporting frameworks shall be established according to the International Accounting Standards (IFRS).

Section 5 CSSF expectations related to validation rules, CSSF plausibility checks and ECB additional supervisory data quality checks (EGDQ)

1. Expectations in the case where validation rules with severity status "Warning" are triggered

The process described below related to the provision of explanations to triggered warnings is only valid until the reporting module is collected via the new mode of transmission (dedicated eDesk procedure/ API (S3 protocol)) announced in CSSF communication of 5 April 2024. For already migrated modules, explanations should be directly inputted in eDesk. Please refer to section "3.5. Warning explanations through eDesk" of the eDesk User Guide for XBRL reports for more information about the new way of proceeding.

Validation rules with the severity status "Warning" are equally binding to validations rules with the severity status "Error" in the sense that they shall also be considered and closely monitored by reporters. Explanations about failure should be provided to the CSSF (reportingbanques@cssf.lu) where needed, i.e. reporters are expected to analyse the results of "Warning" validation rules and verify and revise the data, if necessary. Some warnings may not be applicable to all reporters, in all circumstances, or to all reference dates. As such, not meeting them will not necessarily prevent the successful submission of data. "Warnings" may become "Error" validation rules in the future.

2. CSSF plausibility checks

CSSF plausibility checks ("v_cssfxxx" generating automatic rejection messages when triggered) and BCL/CSSF liquidity quality checks ("QC_AMML_XX" / "QC_LCRDA_XX") are applicable to both Credit Institutions and Class 1 Investment Firms as long as they are subject to the reporting of the modules on which the check is applied (see columns "Scope" and "Module" of sheet "CSSF plausibility checks").

3. ECB Expert Group on Data Quality (EGDQ) checks

The ECB's Banking Supervision Data Division, in cooperation with national competent authorities (NCAs) within the Single Supervisory Mechanism (SSM), has published a **set of extra data quality checks** in addition to those already included in the European Banking Authority's supervisory reporting frameworks. These checks are being referred to as EGDQ checks (Expert Group on Data Quality checks). They are aimed at enhancing the quality of supervisory reporting data in accordance with Article 4(1) of Decision ECB/2014/29 of 2 July 2014 as amended by Decision ECB/2017/23 of 3 August 2017

Supervised entities are encouraged to implement EGDQ checks in their own reporting systems prior to the submission of data to the CSSF.

The ECB EGDQ Checks are applicable to both Credit Institutions and Class 1 Investments Firms as long as their reporting modules are transmitted to the ECB.

A proportionate approach is followed by the CSSF:
- as far as Significant Institutions are concerned, the triggering of EGDQ checks with error severity status always requires a resubmission. The triggering of EGDQ checks with warning severity status requires a resubmission when the mistake is acknowledged by the bank or an explanation when it is impossible for the bank to resubmit (specific situation or exceptional circumstances). In this last case, banks shall send their explanations related to the triggered EGDQ warnings to reportingbanques@cssf.lu as referred to in point 1 of this Section.
- with respect to Less Significant Institutions, in consideration of the costs associated to resubmissions, a resubmission may be requested by the CSSF for failing EGDQ checks in case an error is deemed material.

Section 6 Reminder letters for delayed/erroneous reporting modules

Reporting institutions shall submit to the CSSF European harmonized reporting and national reporting modules by the dates respectively indicated in Article 3 of Commission Implementing Regulation (EU) 2024/3117 and in the applicable CSSF circulars/documents (CSSF Circulars 18/686, 17/664, 13/576, 12/553).

The remittance dates are also reminded in Chapter 2 of the present document.

The historic reminder process described below applies to reporting modules not yet collected via the new mode of transmission (dedicated eDesk procedure/ API (S3 protocol)) announced in CSSF communication of 5 April 2024. Please refer to section "3.6. Reminder notifications" of the eDesk User Guide for XBRL reports for more information about the new way of proceeding that applies to reporting modules already collected via eDesk/S3.

On the day after the deadline, if the reporting module is either missing, in error or still contains warnings, a first reminder letter is transmitted via email to the institution's reporting contacts.
Following the reception of a CSSF reminder letter, the reporting institution is requested to:
- submit immediately the missing file if it has not been submitted yet;
- for EU harmonized reporting module: consult the CSSF COFFBX feedback file (and in particular sheets "XBRL 2.1", "Dimensions", "Filing Rules", "Formula assertions", "CSSF FEEDBACK" and "ECB FEEDBACK") to be in a position to amend the erroneous reporting accordingly;
- in the absence of a CSSF COFFBX feedback file: verify if it has received an email from gfd@cssf.lu (only valid for fatal technical errors and for errors triggered on CSSF national reporting modules for which no COFFBX feedback file is produced).

At least 2 days after the first reminder letter, in the absence of a first sending or if the reporting module has still not been corrected, a second reminder letter is sent by email to the management of the reporting institution (escalation process).

Note that reminder letters can also be generated at a later stage in case of erroneous resubmissions.

Chapter 4 Applicable regulations and instructions

This chapter summarises the legal basis and instructions based on which credit institutions submit regular reporting requirements to the CSSF.

Section 1 Areas covered by EU regulations

The European regulations on prudential reporting requirements are available via the Official Journal of the European Union (EUR-Lex) at www.eur-lex.europa.eu

- Regulation (EU) No 575/2013
- Regulation (EU) No 2019/630
- Regulation (EU) No 2019/876
- Regulation (EU) No 2024/1623
- Commission Delegated Regulation (EU) 2015/61
- Commission Implementing Regulation (EU) No 2021/451 repealing Commission Implementing Regulation No 680/2014 as amended
- Commission Implementing Regulation (EU) No 2024/3117 repealing Commission Implementing Regulation (EU) 2021/451
- Commission Implementing Regulation (EU) 2016/2070
- Commission Implementing Regulation (EU) 2021/453

Overview of the amendments of Commission Implementing Regulation (EU) 680/2014, Commission Implementing Regulation (EU) 2021/451 and Commission Implementing Regulation (EU) 2024/3117:

Commission Implementing Regulation (EU)	Published text in the Official Journal of the European Union	
Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013	http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0680&qid=1476776491804&from=EN	28.06.2014
Commission Implementing Regulation (EU) No 2015/79 of 18 December 2014 as regards asset encumbrance	http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.L_.2015.014.01.0001.01.ENG	21.01.2015
Commission Implementing Regulation (EU) No 2015/227 of 9 January 2015 as regards reporting requirements on forbearance and non performing exposures	http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R0227&qid=1476776796773&from=EN	20.02.2015
Commission Implementing Regulation (EU) No 2015/1278 of 9 July 2015 as regards instructions, templates and definitions	http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R1278&from=en	31.07.2015
Corrigendum to Commission Implementing Regulation (EU) No 2015/1278 of 9 July 2015 amending Implementing Regulation (EU) No 680/2014	http://publications.europa.eu/en/publication-detail/-/publication/53c965c7-3cd0-11e5-9f5a-01aa75ed71a1/language-en	07.08.2015

Commission Implementing Regulation (EU)2016/313 of 1 March 2016 with regards additional monitoring metrics for liquidity reporting	http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R1278&from=en	05.03.2016
Commission Implementing Regulation (EU)2016/322 of 10 February 2016 with regards to supervisory reporting of institutions of the liquidity coverage requirement	http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016R0322&qid=1476777098007&from=EN	10.03.2016
Commission Implementing Regulation (EU)2016/428 of 23 March 2016 with regard to supervisory reporting of institutions as regards the reporting of the leverage ratio	http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016R0428&qid=1476777225701&from=EN	31.03.2016
Corrigendum to Commission Implementing Regulation (EU)2016/322 of 10 February 2016 with regards to supervisory reporting of institutions of the liquidity coverage requirement	http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016R0322R(01)&qid=1476777310951&from=EN	09.04.2016
Commission Implementing Regulation (EU)2016/1702 of 18 August 2016 with regard to supervisory reporting of institutions as regards templates and instructions	http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2016:263:TOC	29.09.2016
Commission Implementing Regulation (EU)2017/1443 of 29 June 2017 amending Implementing Regulation (EU) No 680/2014 laying down implementing technical standards with regards to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council	http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2017.213.01.0001.01.ENG&toc=OJ:L:2017:213:TOC)?	29.06.17
Commission Implementing Regulation (EU)2017/2114 of 9 November 2017 amending Implementing Regulation (EU) No 680/2014 as regards templates and instructions	http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R2114&from=EN	06.12.17
Commission Implementing Regulation (EU) 2018/1627 of 9 October 2018 amending Implementing Regulation (EU) No 680/2014 as regards prudent valuation for supervisory reporting	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018R1627&from=EN	09.11.18
Commission Implementing Regulation (EU) 2019/439 of 15 February 2019 amending Implementing Regulation (EU) 2016/2070 as regards benchmark portfolios, reporting templates and reporting instructions to be applied in the Union for the reporting referred to in Article 78(2) of Directive 2013/36/EU of the European Parliament and of the Council	http://publications.europa.eu/resource/cellar/5d9d8ae5-51ef-11e9-a8ed-01aa75ed71a1.0006.01/DOC_1	29.03.2019
Commission Implementing Regulation (EU) 2021/451 of 17 December 2020 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory	https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R0451&from=EN	19.03.2021

reporting of institutions and repealing Implementing Regulation (EU) No 680/2014		
Commission Implementing Regulation (EU) 2022/1994 of 21 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/451 as regards own funds, asset encumbrance, liquidity and reporting for the purposes of identifying global systemically important institutions	https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32022R1994	22.12.2022
Commission Implementing Regulation (EU) 2024/3117 of 29 November 2024 laying down implementing technical standards for the application of Regulation (EU) No 575/2013 of the European Parliament and of the Council with regard to supervisory reporting of institutions and repealing Commission Implementing Regulation (EU) 2021/451	https://eur-lex.europa.eu/eli/reg_impl/2024/3117/oj/eng	27.12.2024

An overview of the reporting frameworks is published by the EBA on the following address:

https://www.eba.europa.eu/risk-analysis-and-data/reporting-frameworks

Section 2 Areas covered by national provisions

The reporting templates, with the related instructions and schedule of conditions, which continue to be governed by national provisions (CSSF circulars), are available at the CSSF website under "Prudential reporting for credit institutions":

https://www.cssf.lu/en/prudential-reporting-credit-institutions/

The CSSF circulars may be downloaded at:

https://www.cssf.lu/en/regulatory-framework/?content_type=567&entity_type=480

Chapter 5 Reporting format and technical specifications

Section 1 File format and file naming convention

1.1 Reporting areas governed by EU regulations

Regulation (EU) 575/2013:

Data points covered by Regulation (EU) 575/2013 shall be reported in the XBRL (eXtensible Business Reporting Language) format.

The taxonomies to be used for reporting purposes have been published by the EBA (European Banking Authority) under the following addresses:

Owner	Version	Applicability	Status	URL
EBA	V2.8.1	From 2018-12 until the official applicability of V2.9.0	Final	same as before Remark: Modules of COREP and RES to be sent using V2.8.1 (RES only if in XBRL) Modules of FINREP, FP, AE, SBP to be sent using V2.8.0
EBA	V2.9.0	From 2019-09/12 (SBP, RES), 2020-03/04 (~~COREP,~~ AE, FP), ~~2020-06 (FINREP)~~ until the official applicability of V2.10.0	Final	same as before Remark: 2.9.0 will be applicable for ALL BUT FINREP and COREP reporting frameworks
EBA	V2.9.1.1	From 2020-03/04 (COREP), 2020-06 (FINREP) until the official applicability of V2.10.0	Final	same as before Remarks: - Applicable for FINREP and COREP reporting frameworks only - Version 2.9.1 is obsolete and not to be used for any production reporting, only 2.9.1.1 is allowed.
EBA	V2.10.0 V2.10.1	From 2020-09 (covid19, sbp_imv) resp. 2020-12 (other reports of V2.10.0 / V2.10.1) until the official applicability of V3.0.0	Final	same as before Remark: - The SBPCR reports (CSBPCR, SSBPCR) can only be delivered in the corrected version published by EBA on Aug. 3rd where the applicable values of dimension FLI on C_114.00 were corrected - The FP (Funding plans) report can exclusively be remitted to CSSF in the V2.10.1 version, all other V2.10 XBRL reports requested by CSSF shall make use of the applicable V2.10.0 phase 1 resp. phase 2 module
EBA	V3.0 phase 1 and 2	From 2021-06 until the official applicability of V3.1	Final	same as before Remark: - For V3.0, only **the latest errata version published by EBA** (marked at present e.g. for phase 1 "Updated 14 January 2021" and for phase 2

				"Updated 3 June 2021") **will be accepted** (based on the according DPM) - Any remuneration report in XBRL for 2020-12 has to be submitted using V3.0 phase 2 remuneration - Reports originally from V3.0 phase 1, but corrected V3.0 phase 2, will exclusively be accepted in their phase 2 version (EA, GSII)
EBA	V3.1 phase 1 and 2	From 2021-09 until the official applicability of V3.2	Final	same as before
EBA	V3.2 phases 1, 2 and 3	From 2022-12 until the official applicability of V3.3	Final	same as before
EBA	V3.3 phases 1, 2 and 3	From 2023-12 until the official applicability of V3.4	Final	same as before
EBA	V3.4	From 2024-09 until the official applicability of V3.5	Final	Reporting framework 3.4 | European Banking Authority
EBA	V3.5	From 2024-12 until the official applicability of V4.0	Final	Reporting framework 3.5 | European Banking Authority
EBA	V4.0	From 2025-03 until the official applicability of V4.1	Final	Reporting framework 4.0 | European Banking Authority Latest EBA errata

Important notice:

When submitting a reporting, institutions shall **mandatorily** use the version of the taxonomy (column 2) in use for the period applicable to the reporting reference date (column 3). This means (for example):

(i)   Reporting with reference dates March 2014 to August 2014 have to be submitted using the taxonomy v2.0,

(ii)   Reporting with reference dates September 2014 to November 2014 have to be submitted using the taxonomy v2.1,

(iii)   Reporting with reference dates December 2014 to May 2015 have to be submitted using the taxonomy v2.2,

(iv)   Reporting with reference dates June 2015 to August 2016 have to be submitted using the taxonomy v2.3.1,

(v)   and so on…

This is also applicable in case of a later resubmission. For example, in case of a resubmission in November 2016 of a reporting with reference date December 2015, it is mandatory to use the taxonomy v2.3.1 and not the taxonomy version 2.4.1.

Unless specified otherwise in the present chapter, all XBRL instances to be sent to CSSF have to be fully compliant with the XBRL format defined by the EBA.
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1.1.1 e-desk

Report name (via eDesk)	File naming convention	Version	Data domains
COREP_OF	COREPX	From 3.0	CSOLV SSOLV
COREP_C15	COREPY	From 3.0	CIPLO

			SIPLO
LEVER	LEVERX	From 3.0	CLEVDA SLEVDA
LAREX	LAREXX	From 3.0	CLAREX SLAREX
LCRDA	LCRDAX	From 3.0	CLCRDA SLCRDA
ALM	ALMXXX	From 3.0	CALMM SALMM
FTRB	FRTBXX	From 3.0	CFRTB SFRTB
AE	AEXXXX	From 3.0	CAE SAE
FP	FPXXX	From 3.0	CFP SFP
SBPCR	SBPCRX	From 3.1.1	CSBPCR SSBPCR
SBPIF9	SBPIF9	From 3.2	CSBPIF9 SSBPIF9
SBPRM	SBPRMX	From 3.1.1	CSBPRM SSBPRM
SBPIMV	SBPIMV	From 3.1.1	CSBPIMV SSBPIMV
IRRBB	IRRBBA	3.3	IRRBB
IPU	IPUXXX	From 3.3	IPU
ESG	ESGXXX	From 3.3	ESG
IRRBB	IRRBBX	From 3.4	IRRBB

The entry pointsa and the specific naming conventions have been specified in the user guide of the the "Bank prudential reporting" procedure published on eDesk.

1.1.2 external channels

The following "file naming conventions" and "entry points" will continue to apply for reports submitted as COF:

Report name	File naming convention	Version	Data domains	Entry point
RESOLX	"COF"	From V3.2	RESOL	resol.xsd
MRTLAX	"COF"	From V3.5	See https://www.cssf.lu/en/Document/resolution-reporting-requirements/	*EBA V3.5 ff module mrel_tlac*

N.B. The SRB reports can be found in a separate Reporting Handbook regarding Resolution only

The historic "file naming conventions" and "entry points" have been moved to **Annex 2** and continue to apply to reports for reference periods **BEFORE EBA V3.2**.

The mandatory file naming convention has been specified in the following document:

Modalités de transmission des rapports via les canaux externes (convention de noms) (uniquement en anglais) – CSSF

Examples:

.ZIP	Instances
COFREP-B00000999-2025-03-RESOLX-00-L-N--.zip	COFREP-B00000999-2025-03-RESOLX-00-L-N---RESOLX.xbrl

1.2 Reporting areas governed by national provisions

The following "file naming conventions" and "file format requirements" apply:

Report names	File naming convention	File format requirement
B 2.4[8],	"FRC"	XBRL
B 2.5	"FRC"	XBRL
B 4.5	Cf. E-desk dedicated user guide	Webform/JSON
B 4.6	Cf. E-desk dedicated user guide	Webform/JSON

by following the encryption standards, procedures and file naming conventions detailed in:

Methods of transmitting reports via external channels (Naming convention) – CSSF

Naming convention examples:

.ZIP	Instances
FRCREP-B9999-2007-12-B14-L2-L-N-I.zip	FRCREP-B9999-2007-12-B14-L2-L-N-I-CASRO.xml FRCREP-B9999-2007-12-B14-L2-L-N-I-CRSA.xml … FRCREP-B9999-2007-12-B14-L2-L-N-I-MKRSACOM.xml
FRCREP-B9999-2007-12-B11-L2-L-N--.zip	FRCREP-B9999-2007-12-B11-L2-L-N---bs.xml
FRCREP-B9999-2007-12-B21-L1-L-D--.zip	FRCREP-B9999-2007-12-B21-L1-L-D---pl.xml
FRCREP-B9999-2007-12-B15-L1-L-N--.zip	FRCREP-B9999-2007-12-B15-L1-L-N---B15.xml
n/a	B0999312.T10

The technical documentation is available at:

https://www.cssf.lu/en/prudential-reporting-credit-institutions/

1.3 Regarding EBA's transition to DPM 2.0 / Architecture 2 / XBRL-CSV

The EBA has published (resp. will publish) over time the following XBRL taxonomies

Prod Version	PROD DPM struct.	XBRL taxonomy Architecture & Format	Data dictionary /Glossary	DPM 2.0 release	DPM 2.0 coverage	Remark
V2.0-V3.3	1.0	1.0 XBRL-XML (excepted for V3.3 PILLAR3 XBRL-CSV)	DPM 1.0 Data dictionary up to V3.3	n/a	n/a	
V3.4	1.0	1.0 XBRL-XML	DPM 1.0 Data dictionary up to V3.4	1	All modules applicable at publication time of V3.4	
V3.5	1.0	1.0 XBRL-XML	DPM 1.0 Data dictionary up to V3.5	2	Releases 2 and 1	
V4.0	2.0	2.0 XBRL-XML (excepted for	Revised quality	3	Releases up to 3	Start of the review of the Revised Quality Glossary

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[8] See also Chapter 3, Section 2

Version						
		DORA XBRL-CSV)	Glossary up to V4.0			
V4.1	2.0	2.0 XBRL-XML (excepted for PILLAR3 XBRL-CSV)	Revised quality Glossary up to V4.1	4	Releases up to 4	Revised Quality Glossary expected to be fully up to date N.B. (1) MICA under discussion for XBRL-CSV (2) Some modules may be republished based on Revised Quality Glossary
V4.2	2.0	2.0 XBRL-CSV (All modules)	Revised quality Glossary up to V4.2	5	Releases up to 5	All modules republished based on Revised Quality Glossary

Regarding the latest evolutions in EBA reporting standards, the following are further precisions & indications:
- EBA published for version V4.0 only one XBRL taxonomy (of 5 modules) and one set of XBRL-XML example instances, the taxonomy having been generated from the DPM 2.0 database (aka DPM Refit) by applying the new Taxonomy Architecture 2.0 to it. So the reports for the new V4.0 version will have to be produced in XBRL-XML format (excepted for DORA in XBRL-CSV format) in full accordance with the structures in the DPM 2.0 database. The same will be true for V4.1 (excepted for PILLAR3 in XBRL-CSV format)
- Though EBA has published also a DPM 1.0 database for V4.0 (to ease the transition of reporters to the new DPM 2.0 structures), only the structures of the DPM database 2.0 are relevant for any EBA V4.0 reports sent to NCAs.
- Any XBRL reports generated for **taxonomies V3.5 and prior** will continue to be used until including V4.1 in the historic XBRL-XML reporting format generated using Architecture 1.0 and basing on DPM 1.0 database
- Within their "DPM Quality review project", EBA has started in the V4.0 version a review (& transformation) of the historic data-dictionary content from V2.0-V3.5 into the new V4.0 Revised Quality Glossary (new name for the former data-dictionary) whose further evolution & renewal is planned
  - to continue in upcoming version V4.1 and expected to lead in V4.1 to a **finalized** & completely reviewed **"Revised Quality Glossary"**
  - to lead (at the latest) in V4.2 to a **re-delivery of all modules of the EBA** using exclusively the "Revised Quality Glossary"

Before sending any reporting file to CSSF, reporting entities should verify (e.g. for V4.0 under [Reporting framework 4.0 | European Banking Authority](#)) if they produced it according to the **very latest publications of the EBA**, e.g as of March 20th 2025 (or later, if updated accordingly by the EBA)

Section 2 Data transmission

2.1 Transmission channel summary
Please find below summary of remittance channels per reporting type.

Version	Reports	Format	Channel	Available as of	Reference
All versions	COREP/FINREP monthly, quarterly and annual reports	XBRL	eDesk/API	- 02/09/2024 for monthly - 01/04/2025 for the other reports	User guide available in eDesk
All versions	B2.4	Webform/JSON	eDesk/API	01/02/2026	User guide soon available in eDesk

All versions	B2.5 ("FRCREP")	XBRL	External channels	Already available	Methods of transmitting reports via external channels (Naming convention)
All versions	ESG pillar 3 disclosures	XBRL	eDesk/API	01/03/2024	User guide available in eDesk
All versions	IPU Threshold monitoring	XBRL	eDesk/API	01/03/2024	User guide available in eDesk
All versions	IRRBB (EBA ITS)	XBRL	eDesk/API	01/10/2024	User guide available in eDesk
All versions	IRRBB ad hoc reporting	XBRL	eDesk/API	01/02/2024	User guide available in eDesk
All versions	B4.5	Webform/JSON	eDesk/API	02/01/24	User guide available in eDesk
All versions	B4.6	Webform/JSON	eDesk/API	02/01/24	User guide available in eDesk

2.2 Transmission channels details

2.2.1 External channels
Encryption standards, procedures and file naming conventions are detailed in https://www.cssf.lu/en/file-transport-and-data-protection/

2.2.2 eDesk/API
- For each eDesk procedure, a dedicated user guide is available on the CSSF eDesk portal. This document details the different sections from the form as well as applicable features (including API when applicable).
- A technical guide is also available for API solution : Methods of transmitting reports via API – CSSF

2.3 Testing environment with future sending possibility

2.3.1 Reports transmitted with external channels

The possibility to send test files in the production environment as 'T' ("non-final TEST version") resp. 'X' ("final TEST version") will prevail for reports still thansmitted via these channels

2.3.2 Reports transmitted with eDesk/S3

The pre-production environment is available for testing for several procedure.. A user guide is available on the homepage of eDesk PREPROD. And this list of the procedures with a PREPROD environment is available here : eDesk.

Section 3 Specific requirements regarding XBRL instances

3.1 Reporting areas governed by Regulation (EU) 575/2013

The present chapter describes the main technical requirements that XBRL instances sent to the CSSF must fulfil.

3.1.1 EBA XBRL Filing Rules

Unless specified otherwise in the present document, all instances must be **fully compatible** with the applicable document "**EBA XBRL Filing Rules**" that is part of the respective EBA taxonomy documentation.

The EBA XBRL filing rules can be downloaded from the web-page of the applicable version of the EBA taxonomies.

As an example, rev. 5.5 can be downloaded at:

https://www.eba.europa.eu/sites/default/files/2025-01/1f92a6e9-9e5a-41e8-bd44-0dc757f754c2/EBA%20Filing%20Rules%20v5.5_2025_01_14%20%281%29.pdf

Caveats:

1) Some of the rules are marked "MUST", others are marked "SHOULD". CSSF will not necessarily generate any SHOULD errors

2) Further details on the exact use of the filing indicators are published in the CSSF website under: Prudential reporting for credit institutions, Common European reporting, "The use of Filing Indicators". Hereafter the link to the documents:

https://www.cssf.lu/en/prudential-reporting-credit-institutions/

3.1.2 Instance coverage

All CSSF instances cover a single set of data related to

- one single reporting entity
- one single reporting period
- the appropriate unit

Remark: since the 2.4 taxonomy set of the EBA, it has become mandatory to report some monetary items in their native currency. The appropriate unit is now defined as follows:

Case	Appropriate Unit
All monetary items for taxonomies up to V2.3.2	capital currency of the reporting entity
All amounts from taxonomies from V2.4.1 having no dimension CCA in their context (i.e. referring to dimension default x0= "Not applicable / Expressed in (converted to) reporting currency")	capital currency of the reporting entity
All amounts from taxonomies from V2.4.1 having in their context dimension CCA with value x1="Expressed in currency of denomination (not converted to reporting currency)"	corresponding currency of the amount

- one single audit status (for the codes, see chapters "Preliminary and final versions")
- one single Consolidation status (for the codes, see chapters "Reporting on an individual basis" and "Reporting on a consolidated basis")
- if applicable, one single sub-report type

3.1.3 No partial reports

In full alignment with the EBA approaches, CSSF does NOT allow reports with partial information. No update facility is offered, only complete reports containing the full set of data to be reported will be accepted (any new instance will completely replace all prior sendings of the same report)

3.1.4 Scheme and code

CSSF supports all applicable codes and schemes as defined in EBA filing rules 1.1, 2.8 and 3.6.
As a supplement, CSSF also accepts MFI codes (for applicable entities) as defined under
MFI data access
Since V3.2 the applicable MFI scheme is

> http://www.eba.europa.eu/eu/rs

before, it was

> http://www.ecb.eu/stats/money/mfi

This is the mapping of the CSSF consolidation codes with the EBA subject consolidation levels:

CSSF accounting code	Figures	<Identifier> in XBRL instance **from 2022-12**	Type of entity
'L'	Luxemburgish solo activities	<LEI-CODE>.IND <MFI-CODE>.IND	Standard supervised entity or branch using its own LEI-code Branch using its MFI code
'S'	Solo Activities related to foreign branches	<LEI-CODE>.IND <MFI-CODE>.IND	Foreign branch using its own LEI-code Foreign branch using its MFI code
'N'	Sum of 'L' and all 'S' figures	<LEI-CODE>.IND	Standard supervised entity using its own LEI-code
'C'	Consolidated figures	<LEI-CODE>.CON	Consolidated standard supervised entity
'C'	Liquidity Subgroup Figures	<LEI-CODE>.CRDLIQSUBGRP	Liquidity Subgroup

3.1.5 Applicable rule deactivations & small taxonomy packages for reportings submitted to CSSF

On a regular basis, the EBA publishes an overview of validation rules in their taxonomies that shall be considered non-applicable resp. deactivated. The CSSF applies these non-applicable rules in short term to their own systems.

Since March 10th 2022, EBA has also started publishing updates of severities within their taxonomies; EBA calls these taxonomy updates "Small validation rules packages" located at

Small validation rules packages | European Banking Authority (europa.eu)

Information on when deactivated rule sets or new taxonomy rule severities become applicable can be found for CSSF systems under

https://www.cssf.lu/en/document/deactivated-validation-rules-and-eba-small-validation-packages-cofrep/

3.1.6 Reporting of unnecessary 0 values should be avoided

In accordance with Regulation (EU) No 2024/3117, Art 23(1)(a):

Institutions "shall not include information in the data submission that is not required or not applicable".

Credit institutions are invited not to unnecessarily generate 0 values for templates marked with **positive filing indicators** if they have no real data to report. Only in case they want to explicitly report a 0 value, the according value should be generated in the reporting file, otherwise it should simply not be reported. So it is unnecessary to generate systematically 0 values for reporting facts that are not used by the Bank or whose value is undetermined. An exception to this rule applies to a subset of publicly available ECB Expert Group on Data Quality (EGDQ) Checks:

[Additional supervisory data quality checks (europa.eu)](#)

EGDQ checks of type "Data point X should be reported. {r0yyy,c0xxx}(*) != empty" ensure that specific cells of the EU reporting framework are not empty. These are positions, interesting from the prudential point of view, for which the ECB requires an explicit 0 (referred to as "interesting zero") to ensure that the reporter did not make an oversight.

Remark: in case of **negative or absent filing indicators**, no values (including 0 values) must be generated as CSSF is likely to respond then with a EFR 1.7.1 error (see European Filing Rules document of the EBA, rule 1.7.1)

3.1.7 Feedback files (COFREP only)

COFFBX return files that the banks receive following their EBA ITS XBRL deliveries through secured channels E-File/SOFiE contain the following information:

- Table of contents (Sheet TOC)
- All data from the original XBRL file (Various data sheets)
- 4-5 Validation sheets describing Technical XBRL validation errors, Taxonomy business errors and European Filing rules errors

- Sheet CSSF FEEDBACK
    - Sheet containing errors related to specific local CSSF business checks (v_cssfxxx type of rules)
- Sheet ECB FEEDBACK (errors communicated to CSSF by the ECB regarding the original XBRL production file ; this information will not be delivered for files that are not shared with the ECB, e.g. reporting files from third country branches or TEST files ("T" and "X")):
    - COMP: Completeness check errors (filing indicators)
    - ECB: Business errors related to specific local ECB business checks, mainly ECB additional supervisory data quality checks (EGDQ checks)
    - non-XBRL: Business errors defined by the EBA, but NOT implemented in the XBRL taxonomies (as implemented by ECB)
    - SUBA: errors related to technical problems / the technical environment at the ECB

The CSSF GFD team does not intervene anymore in the systematic communication of errors to reporting entities, but only in the CSSF internal follow-up of reporting files (no more e-mails regarding the errors described above).

For reporting modules that are progressively collected via the new mode of transmission (dedicated eDesk procedure/ API (S3 protocol)) announced in CSSF communication of 5 April 2024 (ALM and LCRDA starting 08/2024 reference date onwards), it is possible to get the validation details via the eDesk dashboard. As explained under section "3.3.1 Follow-up dashboard" of the eDesk User Guide for XBRL reports, there is an action button that allows the entity to access the details of the submissions (all subsequent versions submitted) and for each version, the validation result (e.g. list of ERROR(s) and/or WARNING(s) if any).

More precisely, there are one "CSSF" sheet and one "ECB" sheet that contain the results of the validation rules run by the two authorities.
- the "CSSF" sheet contains errors related to XBRL EBA validation rules, specific local CSSF supervisory checks ("v_cssf") and local technical checks
- the "ECB" sheet contains errors related to XBRL EBA validation rules as well, to completeness checks (filing indicators), ECB additional supervisory data quality checks

(EGDQ checks) that are mandatory for Significant Institutions and on best effort basis for Less Significant Institutions, non-XBRL EBA validation rules and errors related to technical problems in the technical environment at the ECB (i.e., SUBA).

For reporting files that are not transmitted by the CSSF to the ECB (mainly files of third country branches, FINREP of EU branches, L accounting versions when N accounting versions exist), the ECB acceptance status displayed in the eDesk dashboard will be empty and the CSSF and ECB global acceptance status set to N/A.

In the case of S3 submissions, a feedback file in JSON format is systematically generated and made available in the "feedback" folder of the specific bucket.

3.1.8 Regarding the introduction of data-type notEmptyString by the EBA data dictionary for version V3.2

With EBA version V3.2, a new possible data-type notEmptyString has been introduced by the corresponding data dictionary. It is used in a number of areas, e.g. for domains of dimensions which carry a key value that is not allowed to be empty-string, e.g. on z-dimensions.
CSSF will support that EBA change and cease to accept null / empty-string values for dimensions that furthermore prohibit empty keys. In accordance with EBA approaches, CSSF will reject empty key values for all reports by applying the V3.2 data dictionary **to all historic and present EBA taxonomy versions from July 2022** on (thus including all reports sent for 2022-06 ff, but **also resubmissions for previous reference periods in their respective taxonomy version**). That change will thus need to apply to **all** EBA reports to be accepted by CSSF **from July 2022** (retroactive).

3.1.9 Subtyping of reports before and from EBA V3.2 (COFREP only)

Before EBA V3.2
- Reports SCOREP and CCOREP needed to have mandatorily sub-types 'S' (simplified) or 'I' (integrated)
- All other reports needed to have no subtype and be flagged '-'

With the arrival of EBA V3.2 for a reference period probably early 2023, CSSF will drop subtyping
- All reports will have no particular subtype and technically be flagged '-'

So technically the possibility to define subtypes will be preserved in the naming conventions for .zip and .xbrl files and 'I' resp. 'S' will remain applicable for SCOREP / CCOREP submissions and resubmissions for any EBA version V3.1 or earlier, but from V3.2 ALL reports will use subtype '-', including the merged COREPX module.

3.2 Reporting areas governed by national provisions

The requirements regarding XBRL instances for reporting areas covered by national provisions (CSSF circulars) have been specified in the respective schedule of conditions available at:

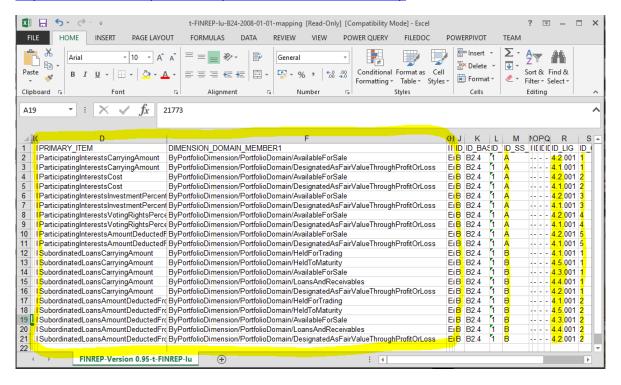https://www.cssf.lu/en/prudential-reporting-for-credit-institutions/

As regards the electronic transmission of the long form report and the management letter, we would like to remind the instructions specified in the circular CSSF 10/457 and in particular:

"The long form reports received via electronic means must allow research, cross-sectional analyses and comparison over time. Their format must thus be compatible with the office tools used at the CSSF and not prevent reading access, printing and section (copy/paste). In order to fulfil these conditions, the file formats described in the Annex must be used. As far as the PDF files are concerned, it must be ensured that the options selected in the "save as" window authorise the actions described in the previous paragraph."

3.2.1 Information regarding the implementation of the new B2.4 according to circular CSSF 18/686

In the file "t-FINREP-lu-B24-2008-01-01-mapping.xls" documenting taxonomy "t-FINREP-lu-2008-01-01.xsd" are described just as well the CSSF subtables, rows and columns (ID_SS_TABLEAU, ID_LIG, ID_COL) as well as the corresponding XBRL structures – see "doc" folder of

https://www.cssf.lu/wp-content/uploads/CSSF_FINREP_1.04.zip

The old 2008 taxonomy could be technically re-used to allow remittance of B2.4 reports even in their IFRS9 version according to circular CSSF 18/686:

https://www.cssf.lu/en/document/circular-cssf-18-686/

Circular CSSF 18/686 gives on pp 6 / 7 the same (ID_SS_TABLEAU, ID_LIG, ID_COL) information together with the old content as well as the new content expected for the same (ID_SS_TABLEAU, ID_LIG, ID_COL) combinations:

Tableau B 2.4 A : Participations

	Nom de la participation	Valeur comptable	Coût	Pourcentage d'investissement	Pourcentage des droits de vote	Montant déduit des fonds propres
		1	2	3	4	5
4.1	Actifs financiers détenus à des fins autres que de négociation obligatoirement évalués à la juste valeur par le biais du compte de résultat ~~Actifs financiers désignés à la juste valeur par le biais du compte de résultat~~					
4.1.001	...					
4.1.002	...					
...	...					
4.2	Actifs financiers évalués à la juste valeur par le biais des autres éléments du résultat global ~~Actifs financiers disponibles à la vente~~					
4.2.001	...					
4.2.002	...					
...	...					

Tableau B 2.4 B : Prêts subordonnés (y inclus les instruments de dette)

	Nom de la contrepartie	Valeur comptable	Montant déduit des fonds propres
		1	2
4.1	Actifs financiers détenus à des fins de transaction ~~Actifs financiers détenus à des fins de transaction~~		
4.1.001	...		
4.1.002	...		
...	...		
4.2	Actifs financiers détenus à des fins autres que de négociation obligatoirement évalués		

…

The codes of subtables, lines and columns and their associated XBRL structures (XBRL taxonomy codes and categories) will thus remain unchanged, but the entity data generated into the XBRL instances using the old XBRL structures must be furthermore adapted to reflect the new IFRS signification of those data cells, e.g. in B2.4 A lines of type "4.1.n" will no more have a content reflecting the former signification i.e.

Actifs financiers désignés à la juste valeur par le biais du compte de résultat

but the new one:

Actifs financiers détenus à des fins autres que de négociation obligatoirement évalués à la juste valeur par le biais du compte de résultat

Version	Applicability	Publication date	Composition
V2.8.0	2018-12	2018-03-31	AE 1.0.5 Finrep 2.2.2 Finrep IND 2.2.2 FP 1.0.6 SBP 1.0.5
V2.8.1	2018-12	2018-07-31	Corep 2.3.2 RESOL 1.0.1
V2.9.0	Module dependent, starting 2019-09 or later	2019-04-30	AE 1.0.5 (from V2.8.0) Corep 2.4.0 (obsolete) Finrep 2.3.0 (obsolete) FP 1.0.6 (from V2.8.0) RESOL 1.1.0 SBP 1.0.6
V2.9.1.1	Module dependent, starting 2020-03 or later	2019-11-15	Corep 2.4.1 Finrep 2.3.1
V2.10.0 phase 1	Module dependent, starting 2020-09 or later	2020-02-29	Payments 1.0.0 Remuneration 1.0.0 (OBSOLETE, see V3.0 phase2) Remuneration High Earners 1.0.0 (OBSOLETE, see V3.0 phase2 Funding Plans 2.0.0 (OBSOLETE, DO NOT USE)
V2.10.0 phase 2	Module dependent, starting 2020-09 or later	2020-06-30	COVID 19 Moratoria 1.0.0 Resolution 1.1.1 Supervisory Benchmarking 1.1.0 (EBA version August 3rd 2020)
V2.10.1	Module dependent, starting 2020-12	2020-06-30	Funding Plans 2.0.1
V3.0.0	Module dependent, starting 2021-06	2020-11-15	Asset Encumbrance 1.1.0 (OBSOLETE) COmmon REPorting 3.0.0 FINancial REPorting 3.0.0 FINancial REPorting 3.0.0 Individual Global Systemically Important Financial Institutions 1.0.0 (OBSOLETE)
V3.0.1	Module dependent, starting 2021-06	2021-02-28	Asset Encumbrance 1.1.1 Global Systemically Important Financial Institutions 1.0.1 Notifications on impracticability 1.0.1 MREL Decisions 1.0.0 Minimum requirement for own funds and eligible liabilities and Total Loss Absorbing Capacity 1.0.0 Remuneration 1.0.1
V3.1.1	Module dependent, starting 2021-09	2021-07-15	Supervisory Benchmarking 1.2.0 Resolution 1.2.0
V3.2p1	Module dependent, starting 2022-09	2022-03-01	COmmon REPorting 3.1.0 AE 1.2.0 GSII 1.1.0
V3.2p2	Module dependent, starting 2022-09	2022-06-01	FINancial REPorting 3.1.0 FP 2.1.0 Supervisory Benchmarking 1.2.1 Resolution 1.2.1 Payments 1.0.1

Annex 1: Overview of EBA taxonomy versions and characteristics (for information only, no guarantee)

			Covid 1.0.1 Notifications on impracticability 1.0.1 MREL Tlac 1.0.1 MREL Decisions 1.0.1
V3.2p3	Module dependent, starting 2022-12	2022-09-30	Remuneration 2.0.0
V3.3p1	Starting 2023-12	2023-05-30	Pillar3 1.0.0 IPU 1.0.0 ESG 1.0.0
V3.3p2	Module dependent, starting 2023-09	2023-07-31	SBP 1.3.0
V3.3p3	Starting 2023-12	2023-10-15	IRRBB 1.0.0
V3.4	Starting 2024-09	2023-07-31	IRRBB 1.0.1
V3.5	Starting 2024-12	2024-07-11	Mrel-Tlac 1.2.0 Rem_Dbm 1.0.0 Fico 1.0.0 … + other versions that never went into production
V4.0	Starting 2025-03	V4.0	Corep_of 4.0.0 Corep_lr 4.0.0 If_class2 1.3.0 Dora 1.1.0 Mica 1.0.0

Annex 2: File names applicable for reports BEFORE EBA V3.2

Report name	File naming convention	Version	Data domains	Entry point
CCOREP	"COF"	up to V2.7	CSOLV IPLO CLEVDA	corep_con.xsd
CCOREP	"COF"	from V2.8 to V3.1	CSOLV CIPLO	corep_of_con.xsd
SCOREP	"COF"	up to V2.7	SSOLV SIPLO SLEVR	corep_ind.xsd
SCOREP	"COF"	from V2.8 to V3.1	SSOLV SIPLO	corep_of_ind.xsd
CLEVER	"COF"	up to V3.1	CLEVDA	corep_lr_con.xsd
SLEVER	"COF"	up to V3.1	SLEVDA	corep_lr_ind.xsd
CLAREX	"COF"	up to V3.1	CLAREX	corep_le_con.xsd

SLAREX	"COF"	up to V3.1	SLAREX	corep_le_ind.xsd
~~SLCRXX~~	~~"COF"~~	~~All (obsolete)~~	~~SLCR~~	~~corep_lcr_ind.xsd~~
CNSFRX	"COF"	up to V3.1	CNSFR	corep_nsfr_con.xsd
SNSFRX	"COF"	up to V3.1	SNSFR	corep_nsfr_ind.xsd
CALMXX	"COF"	From V2.3 to V3.1	CALMM	User guide available on eDesk
SALMXX	"COF"	From V2.3 to V3.1	SALMM	User guide available on eDesk
CLCRDA	"COF"	From V2.4.1 to V3.1	CLCRDA	User guide avaialble on eDesk
SLCRDA	"COF"	From V2.4.1 to V3.1	SLCRDA	User guide available on eDesk
CFRTBX	"COF"	From V3.0 to V3.1	CFRTB	*EBA V3.0 module corep_frtb_con*
SFRTBX	"COF"	From V3.0 to V3.1	SFRTB	*EBA V3.0 module corep_frtb_ind*
~~CLCRXX~~	~~"COF"~~	~~All (obsolete)~~	~~CLCR~~	~~corep_lcr_con.xsd~~
CFINRP	"COF"	Until V3.1	CFINRP	finrep_con_ifrs.xsd
SFINRP	"COF"	From V2.3.2 to V3.1	SFINRP	finrep_ind_ifrs.xsd
CAEXXX	"COF"	From V2.1 to V3.1	CAE	ae_con.xsd
SAEXXX	"COF"	From V2.1 to V3.1	SAE	ae_ind.xsd

CFPXXX	"COF"	From V2.3.1 until V3.1	CFP	fp_con.xsd
SFPXXX	"COF"	From V2.3.1 until V3.1	SFP	fp_ind.xsd
~~CSBPXX~~	~~"COF"~~	~~From V2.3.1 until V2.8.1~~	~~CSBP~~	~~sbp_con.xsd~~
~~SSBPXX~~	~~"COF"~~	~~From V2.3.1 until V2.8.1~~	~~SSBP~~	~~sbp_ind.xsd~~
CSBPCR	"COF"	From V2.9.0 until V3.1	CSBPCR	sbp_cr_con.xsd
SSBPCR	"COF"	From V2.9.0 until V3.1	SSBPCR	sbp_cr_ind.xsd
CSBPRM	"COF"	From V2.9.0 until V3.1	CSBPRM	sbp_rm_con.xsd
SSBPRM	"COF"	From V2.9.0 until V3.1	SSBPRM	sbp_rm_ind.xsd
CSBPIM	"COF"	From V2.3.1 until V3.1	CSBPIM	sbpimv_con.xsd (***including V3.2 for ref. period 2022-09 !!***)
SSBPIM	"COF"	From V2.3.1 until V3.1	SSBPIM	sbpimv_ind.xsd (***including V3.2 for ref. period 2022-09 !!***)
~~CLDCON~~	~~"COF"~~	~~Only SRB LDT 2019~~	~~CLDCON~~	~~ldt-con.xsd~~
~~CLDRES~~	~~"COF"~~	~~Only SRB LDT 2019~~	~~CLDRES~~	~~ldt-res.xsd~~
~~SLDPOE~~	~~"COF"~~	~~Only SRB LDT 2019~~	~~SLDPOE~~	~~ldt-ind-poe.xsd~~
~~SLDOTH~~	~~"COF"~~	~~Only SRB LDT 2019~~	~~SLDOTH~~	~~ldt-ind-oth.xsd~~
~~RESOLX~~	~~"COF"~~	~~Only V2.8~~	~~RESOL~~	~~resol.xsd (if to be remitted in XBRL)~~

CRESOL	"COF"	From V2.9 until V3.1	RESOL	RESOL_CON.xsd (if to be remitted in XBRL)
SRESOL	"COF"	From V2.9 until V3.1	RESOL	RESOL_IND.xsd (if to be remitted in XBRL)
CCOVID	"COF"	From V2.10 until V3.1	COVID	covid19_con_ifrs.xsd (as soon as to be remitted in XBRL) Remark: the according GAAP version is not planned to be used by CSSF
SCOVID	"COF"	From V2.10 until V3.1	COVID	covid19_ind_ifrs.xsd (as soon as to be remitted in XBRL) Remark: the according GAAP version is not planned to be used by CSSF
REMXXX	"COF"	From V2.10	REM	rem.xsd (Remuneration - if requested by CSSF in XBRL)
REMHEX	"COF"	From V2.10	REMHE	rem_he.xsd (Remuneration High Earners - if requested by CSSF in XBRL)
PSDFRP	"COF"	From V2.10	PSDFRP	psd_frp.xsd (Fraudulent payments - if requested by CSSF in XBRL)
CGSIIX	"COF"	From V3.0 to V3.1	CGSII	*EBA V3.0 module gsii_con*
NOTIMP	"COF"	From V3.0	See https://www.cssf.lu/en/Document/resolution-reporting-requirements/	*EBA V3.0 ff module notif_impracticability*
MRDECI	"COF"	From V3.0	See https://www.cssf.lu/en/Document/resolution-reporting-requirements/	*EBA V3.0 ff module mrel_decisions*
SMRTLA	"COF"	From V3.0 until V3.1	See https://www.cssf.lu/en/Document/resolution-reporting-requirements/	*EBA V3.0 module mrel_tlac_ind*
CMRTLA	"COF"	From V3.0 until V3.1	See https://www.cssf.lu/en/Document/resolution-reporting-requirements/	*EBA V3.0 module mrel_tlac_con*
CCFCON	"COF"	From SRB Resolution 2020 to 2022	RESOL	CFR-CON.xsd
CCFPOE	"COF"	From SRB Resolution 2020 to 2022	RESOL	CFR-CON-POE.xsd

SCFIND	"COF"	From SRB Resolution 2020 to 2022	RESOL	CFR-IND.xsd
CCFRES	"COF"	From SRB Resolution 2020 to 2022	RESOL	CFR-RES .xsd
CCICON	"COF"	From SRB Resolution 2020 to 2022	RESOL	CIR-CON.xsd
SCIIND	"COF"	From SRB Resolution 2020 to 2022	RESOL	CIR-IND.xsd
CFMCON	"COF"	From SRB Resolution 2020 to 2022	RESOL	FMI-CON.xsd
CLDCON	"COF"	From SRB Resolution 2020 to 2022	RESOL	LDT-CON.xsd
CLDPOE	"COF"	From SRB Resolution 2020 to 2022	RESOL	LDT-CON-POE.xsd
SLDOTH	"COF"	From SRB Resolution 2020 to 2022	RESOL	LDT-IND-OTH.xsd
SLDPOE	"COF"	From SRB Resolution 2020 to 2022	RESOL	LDT-IND-POE.xsd
CLDRES	"COF"	From SRB Resolution 2020 to 2022	RESOL	LDT-RES.xsd

Annex 3: Transition from DPM 1.0 to DPM 2.0

Regarding the **transition of DPM 1.0 to DPM 2.0**, the following are further precisions & indications:
- The SchemaRefs used under DPM 2.0 will NOT be the publication date of the taxonomy anymore, but rather the version ID of the taxonomy version. The choice of the applicable taxonomy version for a certain reference period needs to be adapted accordingly.

  - V2.0-3.5 SchemaRef **Arch. 1**

  "http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/its-005-2020/2022-03-01/mod/corep_frtb.xsd"

  - V3.4 ff SchemaRef **Arch. 2**

  ="http://www.eba.europa.eu/eu/fr/xbrl/crr/fws/corep/3.5/mod/corep_frtb.xsd",

- The new release dependent dimensions need to be fully supported under Arch. 2 taxonomies:

- The extension of error message codes under DPM 2.0 may need adaptations for any depending mechanism (e.g. deactivation mechanism)

  - DPM 1.0 message codes: **v\<number>_type**
  - DPM 2.0 message codes: **v\<number>_type_applicable-cell-identifier**

When preparing for the new technologies, reporting entities should be particularly aware of the new technical standards they will need to support within a few quarters:

- all Architecture 2 taxonomies (i.e. V4.0 ff) need to make use of the latest eurofiling.info package (https://www.eurofiling.info/taxonomypackage/2.2/TP-Eurofiling2.2.zip)
- The latest XBRL filing Indicator specification
  (http://www.xbrl.org/taxonomy/int/filing-indicators/REC/2021-02-03)
  will replace, under XBRL-CSV, the historic XML tuple based specification
  (http://www.eurofiling.info/xbrl/ext/filing-indicators)
  used under XBRL-XML.