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REGULATION (EU) 2025/XX* OF THE EUROPEAN CENTRAL BANK
of 9 September 2025
amending Regulation (EU) 2015/534 on reporting of supervisory financial
information (ECB/2015/13)
(ECB/2025/31)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

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

Having regard to Council Regulation (EU) No 1024/2013 of 15 October 2013 conferring specific tasks on the European Central Bank concerning policies relating to the prudential supervision of credit institutions¹, and in particular Article 4(1) and (3), Article 6(2), Article 6(5), point (d), and Article 10 thereof,

Having regard to Regulation (EU) No 468/2014 of the European Central Bank of 16 April 2014 establishing the framework for cooperation within the Single Supervisory Mechanism between the European Central Bank and national competent authorities and with national designated authorities (SSM Framework Regulation) (ECB/2014/17)², and in particular Article 21(1), Article 140 and Article 141(1) thereof,

Whereas:

- (1) Regulation (EU) 2015/534 of the European Central Bank (ECB/2015/13)³ lays down reporting requirements concerning the supervisory financial information to be submitted by supervised entities to national competent authorities.
- (2) Regulation (EU) 2015/534 (ECB/2015/13) requires supervised entities to report supervisory financial information based on the templates developed by the European Banking Authority and laid down by Commission Implementing Regulation (EU) 2024/3117⁴, which repeals and replaces Commission Implementing Regulation (EU) 2021/451⁵.

¹ OJ L 287, 29.10.2013, p. 63. ELI: <http://data.europa.eu/eli/reg/2013/1024/oj>.

² OJ L 141, 14.5.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/468/oj>.

³ Regulation (EU) 2015/534 of the European Central Bank of 17 March 2015 on reporting of supervisory financial information (ECB/2015/13) (OJ L 86, 31.3.2015, p. 13, ELI: <http://data.europa.eu/eli/reg/2015/534/oj>).

⁴ 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 (OJ L, 2024/3117, 27.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3117/oj).

⁵ 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 reporting of institutions and repealing Implementing Regulation (EU) No 680/2014 (OJ L 97, 19.3.2021, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2021/451/oj).

- (3) In accordance with the principle of proportionality, less significant credit institutions and less significant branches are subject to reduced reporting requirements under Regulation (EU) 2015/534 (ECB/2015/13). In particular, only a reduced set of data points specified in Annex III to Regulation (EU) 2015/534 (ECB/2015/13) is collected from certain less significant credit institutions subject to Regulation (EU) 2015/534 (ECB/2015/13) which have a total asset value of EUR 3 billion or less.
- (4) In order to exercise oversight over the functioning of the Single Supervisory Mechanism and to promote the consistent application of high supervisory standards, the ECB needs additional data points concerning these less significant credit institutions. The additional information is necessary for the ECB to foster comparability of the outcomes of the supervisory review and evaluation process (SREP) assessment.
- (5) Therefore, Regulation (EU) 2015/534 (ECB/2015/13) should be amended accordingly,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments

Regulation (EU) 2015/534 (ECB/2015/13) is amended as follows:

1. Annex IV entitled “FINREP data points” under IFRS or National GAAP compatible with IFRS’ is amended in accordance with Annex I to this Regulation;
2. Annex V entitled “FINREP data points” under national accounting frameworks’ is amended in accordance with Annex II to this Regulation.

Article 2

Final provisions

1. This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.
2. It shall apply from 30 December 2025.

This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.

Done at Frankfurt am Main, 9 September 2025.

For the Governing Council of the ECB

[signed]

The President of the ECB

Christine LAGARDE

ANNEX I

Annex IV to Regulation (EU) 2015/534 (ECB/2015/13) entitled “FINREP data points” under IFRS or National GAAP compatible with IFRS’ is amended as follows:

Tables 18.0 and 19 are replaced by the following:

ANNEX II

Annex V to Regulation (EU) 2015/534 (ECB/2015/13) entitled “FINREP data points” under national accounting frameworks’ is amended as follows:

Tables 18.0 and 19 are replaced by the following: