

Eurofiling XBRL 2018 Week

10th anniversary of
XBRL EUROPE



EBA ROADMAP

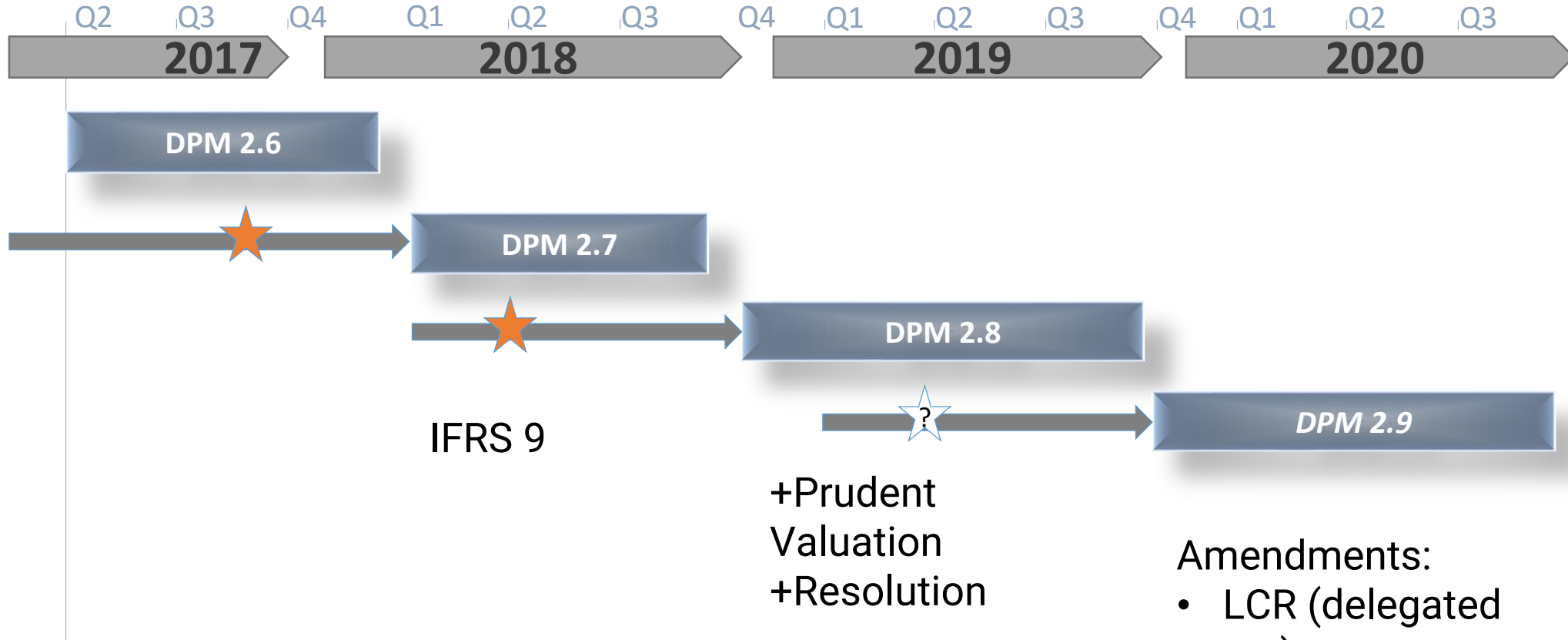
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EBA ROADMAP



+Prudent
Valuation
+Resolution

- Amendments:
- LCR (delegated act)
 - Securitisation (STS)
 - NPL, FBE, P&L, IFRS 16
 - Funding plans



BEYOND 2.9



BEYOND 2.9 – LEGISLATIVE DRIVERS

CRR2 & CRD5, BRRD2 approval weighs in heavily on planning of v2.9 and beyond

- Difficult to predict when legal framework will be ready and new requirements applicable
- Several EBA technical standards will likely need to be drafted afterwards, some of which may entail new or adjusted reporting requirements
- Likely to assign EBA task related to proportionality review (esp. “small and non-complex banks”)

Integration of Pillar 3 into reporting requirements

- CRR2 likely to give mandate for the EBA to draft ITS on Pillar 3

As a result:

- Different reference dates may be considered for first application within each release
- Release strategy may have to be reassessed



POTENTIAL SCOPE - EXAMPLES

COREP

Fundamental Review of Trading Book,
Simplified SA (2022?)
Counterparty Credit Risk (CRR2+2yrs)
Review of IRB
Securitisation changes

Resolution

MREL, TLAC
reporting and disclosure

Liquidity and Leverage

NSFR compliance
LR amendments
ALLMM proportionality review

Asset Encumbrance
New disclosures

Pillar 3 Disclosure

Integration into reporting
(ITS in 2019)



TECHNICAL DRIVERS





IN OTHER WORDS

The EBA will increasingly focus on preparing incremental and/or fundamental changes to the current reporting process and taxonomies for some point after 2.9, with the aim of improving things for everybody.

Input from the whole reporting community will be sought.