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Consultation Paper on changes to ITS on supervisory reporting: Module on stress testing

Fields marked with * are mandatory.

Introduction

The EBA invites comments on all proposals put forward in this paper and in particular on the specific questions detailed below.
Comments are most helpful if they:

- respond to the question stated; indicate the specific point to which a comment relates;
- are supported by a clear rationale;
- provide evidence to support the views expressed/ rationale proposed; and
- provide alternative regulatory options for consideration by the EBA.

Important note to users:
All the fields marked (*) are mandatory. In case a question is not relevant for you, please answer with "Non-Applicable" or "NA". Please note that the maximum length of the answers to any single question is technically limited by the tool to 5000 characters.
All contributions received will be published following the close of the consultation, unless you request otherwise by ticking the relevant box in the form below. Please note that a request to access a confidential response may be submitted in accordance with the EBA''s rules on public access to documents. We may consult you if we receive such a request. Any decision we make not to disclose the response is reviewable by the EBA's Board of Appeal and the European Ombudsman.

Personal data protection:
The protection of individuals with regard to the processing of personal data by the EBA is based on Regulation (EU) 2018/1725. Further information on the processing of the personal data is available in the Data Protection Notice.

Should you encounter issues with submitting your responses, please contact us by email at *eba.consultation@eba.europa.eu* no later than 48 hours before the deadline of the consultation period.

Please provide your responses by **10 July 2026 23:59 CEST**. Late responses will not be considered

Many thanks for your cooperation and support!

Who is responding

* Name of the organisation

Clearstream

* Contact name

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* Disclose comments

- (●) Yes
- ( ) No

Questions for consultation

* **Question 1.** Do the respondents agree with the integration of stress testing data needs into regular reporting?

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* **Question 2.** Do the respondents agree with the proposed approach to the scope of reporting of the stress testing data?

We do not agree with the proposed scope of reporting for stress testing data.
In contrast to the scope of the EBA/ECB stress testing exercises, that above all comprises institutions with total assets of at least EUR 30 bn., the scope of reporting of the stress test data for Template F49.02 also includes institutions with total assets below the EUR 30 bn. threshold. The vast majority of these institutions never participated in the EBA/ECB stress testing exercises in the past and is not expected to be included in the sample in the future. Therefore, the proposed scope for the stress test data contradicts the concept of simplification and increased proportionality by requiring institutions that are not in scope for stress testing exercises to implement the reporting of stress test data. Therefore, the scope of stress testing data, including Template F49.02, should be limited to the institutions above the threshold of EUR 30 bn.

* **Question 3.** Do the respondents agree with the frequency of reporting of the stress test data?

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* **Question 4.** Do the respondents see any impediment in providing the credit risk parameters? Please elaborate.

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* **Question 5.** Do the respondents identify any difficulty in providing the notion of nominal amount after the application of the accounting CCF? Please elaborate.

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* **Question 6.** Do the respondents identify any difficulty in reporting the adjusted opening balance? Please elaborate.

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* **Question 7.** Do the respondents identify any difficulty in potentially providing the information on F 49.02 historically (i.e. since 2018 when IFRS 9 entered into application)?

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* **Question 8.** Do respondents have any comments on the proposed introduction of the new COREP C 09.05 template?

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* **Question 9.** Do respondents see as an efficient reduction of reporting cost the implementation of a materiality threshold on the geographical dimension in C09.05 (i.e. no data would be requested for countries representing less than 1% of total exposures), compared to reporting all countries irrespective of materiality? If not, please explain.

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* **Question 10.** What are respondents' views on the proposed approach to applying the 0.5% materiality threshold to sectoral exposures? Please provide reasons and, where relevant, suggest alternative approaches.

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* **Question 11.** Do respondents have any comments on the proposed introduction of the limited geographical breakdown in F 16.08 and F 44.04?

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* **Question 12.** Do the respondents identify any difficulty in reporting client revenues on items not held with a trading intent as defined in template F 16.03? Do you generate client revenues also on items not held with a trading intent?

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Contact

Contact Form