

Pursuant to Article 23 of the 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 Implementing Regulation (EU) No 2021/451 (Text with EEA relevance) (OJ L 2024/3117, 27.12.2024), Article 6 of 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, paragraph (2) of Directive 2013/36/EU of the European Parliament and of the Council (Text with EEA relevance) (OJ L 328, 2.12.2016), Article 4 of Commission Implementing Regulation (EU) 2021/453 of 15 March 2021 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 the specific reporting requirements for market risk (Text with EEA relevance) (OJ L 89, 16.3.2021), Article 4, paragraph (1), item (3), Article 101, paragraph (2), item (6), Article 146c, Article 162, paragraphs (1) and (2) and Article 290, item (4) of the Credit Institutions Act (Official Gazette 159/2013, 19/2015, 102/2015, 15/2018, 70/2019, 47/2020, 146/2020, 151/2022 and 145/2024) and Article 43, paragraph (2), item (10) and Article 77 of the Act on the Croatian National Bank (Official Gazette 75/2008, 54/2013 and 47/2020), the Governor of the Croatian National Bank hereby issues the

**Decision on amendments to the
Decision on supervisory reports of credit institutions**

Article 1

The chapter title is inserted above Article 1 of the Decision on supervisory reports of credit institutions (Official Gazette 146/2021, 108/2022, 27/2023 and 76/2024) which reads:

“I INTRODUCTORY PROVISIONS”.

Article 2

In Article 1, paragraph (1), item (3) is amended to read:

“3) the obligation of credit institutions to report on financial information as referred to in Article 11 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 Implementing Regulation (EU) No 2021/451 (Text with EEA relevance) (OJ L 2024/3117, 27.12.2024; hereinafter referred to as ‘Commission Implementing Regulation (EU) 2024/3117’) also on a non-consolidated basis”.

After item (5), new item (6) is added which reads:

“6) the obligation of a branch of a credit institution from another Member State to deliver reports for the purpose of performing supervision of its operation”.

The former items (6) to (12) become items (7) to (13).

In the former item (9), which becomes item (10) the words “Commission Implementing Regulation (EU) 2021/451” are replaced by the words “Commission Implementing Regulation (EU) 2024/3117”.

Article 3

The chapter title is inserted above Article 3 which reads:

“II REPORTING OBLIGATIONS OF CREDIT INSTITUTIONS”.

Article 4

In Article (3), the words “of this Decision” are replaced by the words “of Chapter II of this Decision”.

Article 5

In Articles 4, 7, 9 and 10 the words “Commission Implementing Regulation (EU) 2021/451” are replaced by the words “Commission Implementing Regulation (EU) 2024/3117”.

Article 6

Article 9, paragraph (2) is amended to read:

“(2) Where the time limit for delivery referred to in paragraph (1), items (1) to (3), (6), (7) and (8) of this Article falls on a Saturday, a Sunday, a public holiday or a non-working day, the due day for delivery shall be the next working day.”.

Article 7

In Article 10, paragraph (2), item (2), the words “all reports delivered by a credit institution comply” are replaced by the words “reports comply”.

Article 8

A new chapter is inserted after Article 11 which reads:

“III REPORTING OBLIGATIONS OF BRANCHES FROM OTHER MEMBER STATES

Reporting obligations of branches from other Member States

Article 11a

(1) For the purposes of supervision, branches of credit institutions from other Member States established in the Republic of Croatia (hereinafter referred to as ‘EU branch’) shall report to the Croatian National Bank financial information on their operation.

(2) For the purposes of paragraph (1) of this Article, the financial information shall include data defined as mandatory under Annex IV of Regulation (EU) 2015/534 of the European Central Bank of 17 March 2015 on reporting of supervisory financial information (OJ L 86, 31.3.2015).

(3) EU branches shall report the data referred to in paragraph (1) of this Article to the Croatian National Bank as at reference dates referred to in Article 2, paragraph (1), items (b), (c) and (d) and paragraph (2) of the Commission Implementing Regulation (EU) 2024/3117 within the time limit referred to in Article 3 of the Commission Implementing Regulation (EU) 2024/3117.

(4) Where the time limit for delivery referred to in paragraph (3) of this Article falls on a Saturday, a Sunday, a public holiday or a non-working day, the due day for delivery shall be the next working day.

(5) EU branches shall deliver to the Croatian National Bank financial information in the manner prescribed in the Instructions for preparing and delivering supervisory reports.

(6) EU branches shall be deemed to have delivered to the Croatian National Bank the information referred to in paragraph (1) of this Article if the following conditions are met:

- 1) the reports are received by the Croatian National Bank within the prescribed time limits;
- 2) the reports comply with the technical requirements prescribed by the Instructions for preparing and delivering supervisory reports; and
- 3) the reports meet the validation rules published by the European Banking Authority on its website, valid for a specific reporting date.”.

Article 9

The chapter title is inserted above Article 12 which reads:

“IV TRANSITIONAL AND FINAL PROVISIONS”.

Articles 10 to 19

These articles contain technical instructions for the preparation and delivery of supervisory reports and are therefore not a part of the translated text.

Article 20

(1) In view of the transitional period for the implementation of technical formats referred to in Article 21 of the Decision on amendments to the Decision on supervisory reports of credit institutions (Official Gazette 76/2024), EU branches shall deliver to the Croatian National Bank reports referred to in Article 11a of this Decision in the XBRL-CSV format, in the manner prescribed in Chapter III.3 of the Instructions for preparing and delivering supervisory reports, starting from the first reporting reference date.

(2) EU branches shall deliver the first report referred to in Article 11a of this Decision to the Croatian National Bank with the balance as at 31 March 2026, by 15 June 2026 at the latest.

Article 21

This Decision shall enter into force on the eighth day following its publication in the Official Gazette.

No.: 319-091/09-25/BV
Zagreb, 2 September 2025

Boris Vujčić
Governor