



HNB

GUVERNER

Pursuant to Article 146c and Article 162, paragraph (1) of the Credit Institutions Act (Official Gazette 159/2013, 19/2015, 102/2015, 15/2018, 70/2019 and 47/2020) and Article 43, paragraph (2), item (10) 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

In the whole text of the Decision on supervisory reports of credit institutions (Official Gazette 41A/2014, 127/2014, 67/2015, 119/2015, 7/2017, 44/2017, 120/2017, 85/2018, 47/2019, 14/2020 and 59/2020), the word "ID4" is replaced by the word "ID5", and the word "POKI2" is replaced by the word "POKI3".

Article 2

In Article 3, paragraph (3), the words "items (2) to (14)" are replaced by the words "items (3) to (14)".

Article 3

In Article 7, paragraph (1), item (2) is deleted.

Article 4

In Article 8, paragraph (1), item (1), the words "item (2), item (3)" are replaced by the words "item (3)".

Article 5

In Article 9, paragraph (1), item (1), the words "items (2) to (5)" are replaced by the words "items (3) to (5)".

Article 6

In Article 10, paragraph (1), item (1) and paragraph (3), item (1), the words "items (2) to" are replaced by the words "items (3) to".

Article 7

In Article 11, paragraph (1), item (1), the words "item (2), item (3)" are replaced by the words "item (3)".

Article 8

In the Instructions for preparing and delivering supervisory reports of credit institutions, which constitute an integral part of the Decision on supervisory reports of credit institutions, Chapter II.2.2 is deleted.

Article 9

In item (63) of the Instructions, the words "reports "AA", "AF", "AN", "AP", "AS", "AV", "AW", "RA", "AE" and "PO"" are replaced by the words "reports "AA", "AF", "AN", "AV", "AW", "RA", "AE" and "PO"".

Article 10

In item (135.c) of the Instructions, the words ""PD" and "PF"" are replaced by the words ""PD", "PF", "PG" and "PH"".

Article 11

In item (135.e), subitem (1), indent (3) of the Instructions, the words "in which a credit institution, a management board member, a supervisory board member or a procurator holds a participation" are replaced by the words "in which a credit institution holds a participation".

Article 12

In item (135.f) of Instructions, the words "ten classes" are replaced by the words "twelve classes".

In subitem (6), the words "Legal persons in which a credit institution, a management board member, a supervisory board member or a procurator holds a participation" are replaced by the words "Legal persons in which a credit institution holds a participation".

In subitem (7), the words "Legal persons a member of the management or supervisory board or a procurator of which is also a member of the management or supervisory board or a procurator of a credit institution" are replaced by the words "Legal persons a member of the management or supervisory board or the board of directors or an executive director or a procurator of which is also a member of the management or supervisory board or a procurator of a credit institution".

Subitems 8 to 10 are amended to read:

"8) In the eighth class "Legal persons in which a member of the management or supervisory board or a procurator of a credit institution holds a qualifying holding" in the Report POKI3, the counterparties marked by a modality "PG" in attribute "Identification basis" of the Report "PO" shall be reported, whereas the positions of the summary line item for the class shall be marked by *Z08;

9) In the ninth class "Legal persons in which a member of the management or supervisory board or a procurator of a credit institution is a member of the senior management or a member of the management or supervisory board or the board of directors or an executive director" in the Report POKI3, the counterparties marked by a modality "PH" in attribute "Identification basis" of the Report "PO" shall be reported, whereas the positions of the summary line item for the class shall be marked by *Z09;

10) In the tenth class "Legal persons a member of the management board of which owns 10% or more of shares with voting rights in a credit institution" in the Report POKI3, the counterparties marked by a modality "P7" in attribute "Identification basis" of the Report "PO" shall be reported, whereas the positions of the summary line item for the class shall be marked by *Z10;"

After subitem (10), subitems (11) and (12) are added which read:

"11) In the eleventh class "A management board member, a supervisory board member and a procurator of the parent undertaking or a subsidiary of a credit institution" in the Report POKI3, the counterparties

marked by modalities "**P8**" and "**PF**" in attribute "Identification basis" of the Report "**PO**" shall be reported, whereas the positions of the summary line item for the class shall be marked by *Z11;

12) In the twelfth class "Third persons acting on behalf of the persons referred to in items (1) to (11) of this Report" in the Report POKI3, the counterparties marked by a modality "**P9**" in attribute "Identification basis" of the Report "**PO**" shall be reported, whereas the positions of the summary line item for the class shall be marked by *Z12."

Article 13

In item (135.i) of the Instructions, the words ""P7" and "P8"" are replaced by the words ""P7", "P8", "PG" and "PH"".

Articles 14 to 15

These Articles list technical specifications for the preparation of supervisory reports and are therefore not included in the translation.

Article 16

A credit institution shall submit the first Report on exposures to persons in a special relationship with a credit institution (POKI3) in accordance with this Decision with the balance as at 31 December 2020 and within the following time limits:

- 1) the unaudited preliminary report at the latest by 11 February 2021; and
- 2) the audited unconsolidated report at the latest within the time limit referred to in Article 163 of the Credit Institutions Act as applicable on 31 December 2020.

A credit institution shall submit the first Report on exposures to debtors (ID5) in accordance with this Decision with the balance as at 31 March 2021 by 12 May 2021.

A credit institution shall submit to the Croatian National Bank the last Report on exposures to persons in a special relationship with a credit institution (POKI2) in accordance with the Decision on supervisory reports of credit institutions (Official Gazette 41A/2014, 127/2014, 67/2015, 119/2015, 7/2017, 44/2017, 120/2017, 85/2018, 47/2019, 14/2020 and 59/2020) with the balance as at 30 November 2020 by 11 January 2021.

A credit institution shall submit to the Croatian National Bank the last Report on exposures to debtors (ID4) and the last Report on off-balance sheet items (IBS) in accordance with the Decision on supervisory reports of credit institutions (Official Gazette 41A/2014, 127/2014, 67/2015, 119/2015, 7/2017, 44/2017, 120/2017, 85/2018, 47/2019, 14/2020 and 59/2020) with the balance as at 31 December 2020 and within the following time limits:

- 1) for the Report ID4 and the Report IBS, the unaudited preliminary report at the latest by 11 February 2021;
- 2) for the Report ID4 and the Report IBS, the audited unconsolidated report at the latest within the time limit referred to in Article 163 of the Credit Institutions Act as applicable on 31 December 2020; and
- 3) for the Report IBS, the audited consolidated report at the latest within the time limit referred to in Article 163 of the Credit Institutions Act as applicable on 31 December 2020.

Article 17

This Decision shall be published in the Official Gazette and shall enter into force on 31 December 2020, with the exception of Article 14, which shall enter into force on 31 March 2021.

No.: 344-020/10-20/BV
Zagreb, 29 October 2020

Boris Vujčić

Governor