

Pursuant to Article 225, Paragraph 3 of the Banking Law of Republika Srpska (“Official Gazette of Republika Srpska” No.: 4/17, 19/18 and 54/19), Article 5, Paragraph 1, Item b), Article 20, Paragraph 2, Item b) and Article 37 of the Law on the Banking Agency of Republika Srpska (“Official Gazette of Republika Srpska” No.: 59/13 and 4/17), and Article 6, Paragraph 1, Item b) and Article 19, Paragraph 1, Item b) of the Statute of the Banking Agency of Republika Srpska (“Official Gazette of Republika Srpska” No.: 63/17), the Management Board of the Banking Agency of Republika Srpska, at the 53rd session, held on 24 July 2023 adopted the

DECISION

ON DATA AND INFORMATION TO BE DELIVERED TO THE BANKING AGENCY OF REPUBLIKA SRPSKA FOR THE PURPOSE OF DEVELOPING AND UPDATING A BANK AND A BANKING GROUP RESOLUTION PLAN

Subject

Article 1

(1) This Decision shall stipulate the reports with data and information being delivered to the Banking Agency of Republika Srpska (hereinafter: the Agency) for the purpose of developing and updating a bank, i.e. a banking group resolution plan, and for the purpose of reporting on minimum requirement for own funds and eligible liabilities (hereinafter: MREL requirement), as well as the manner and deadlines for their deliverance.

(2) The provisions of this Decision shall be applied to banks to which the Agency issued an operating license in accordance with the provisions of the Banking Law of Republika Srpska (hereinafter: the Law) and to banking groups which are subject of Agency’s supervision on a consolidated basis.

Reports

Article 2

(1) The bank, and in case of the banking group the parent bank, shall deliver to the Agency the following reports for the purpose of developing and updating resolution plan:

- 1) Z 01.00 – Organizational structure (ORG);
- 2) Z 02.00 – Liabilities structure (SOB);
- 3) Z 03.00 – Capital requirements (KPZ);
- 4) Z 04.00 – Mutual financial relations within the group (MFV-GR);
- 5) Z 05.01 – Main counterparties – creditors (liabilities) (GUS-OB);
- 6) Z 05.02 - Main counterparties – creditors (off-balance) (GUS-VB);
- 7) Z 06.00 – Deposit insurance (OD);
- 8) ZE 07.01 – Critical function assessment (PKF);

- 9) Z 07.02 – Mapping of critical functions by banks members of the banking group (KF-B);
- 10) Z 07.03 – Mapping of core business lines (KPA);
- 11) Z 07.04 - Mapping of critical functions by core business lines (KF-KPA);
- 12) Z 08.00 – Critical services (KU);
- 13) Z 09.00 – Financial market infrastructure services – providers and users – mapping by critical functions (UIFT);
- 14) Z 10.01 – Key information systems (general information) (KIS) and
- 15) Z 10.02 – Mapping of information systems (RIS).

(2) Banks not belonging to the banking group shall deliver data and information on an individual basis, except data and information from report Z 07.02 - Mapping of critical functions by banks members of the banking group (KF-B).

(3) In case of the banking group, the parent bank, for the purpose of developing banking group resolution plan, the bank shall deliver to the Agency data and information in reports referred to in Paragraph 1 of this Article in accordance with the following requirements:

1) data and information referred to in report Z 01.00 - Organizational structure (ORG), Z 02.00 – Liabilities structure (SOB), Z 03.00 – Capital requirements (KPZ), Z 05.01 – Main counterparties – creditors (liabilities) (GUS-OB) and Z 05.02 - Main counterparties – creditors (off-balance) (GUS-VB):

1. at the level of the parent bank and each individual entity of the banking group, on an individual basis;
2. at the level of the banking group on a consolidated basis;

2) in report Z 04.00 – Mutual financial relations within the group (MFV-GR), all mutual financial relations of the entities included in its consolidated financial reports shall be reported;

3) data and information stated in report Z 06.00 – Deposit insurance (OD), ZE 07.01 – Critical function assessment (PKF); Z 07.02 – Mapping of critical functions by banks members of the banking group (KF-B); Z 07.03 – Mapping of core business lines (KPA); Z 07.04 - Mapping of critical functions by core business lines (KF-KPA); Z 08.00 – Critical services (KU), Z 09.00 – Financial market infrastructure services – providers and users – mapping by critical functions (UIFT), Z 10.01 – Key information systems (general information) (KIS) and Z 10.02 – Mapping of information systems (RIS), at the level of the parent bank and each individual entity of the banking group, on an individual basis.

(4) The bank, and in case of the banking group the parent bank, shall deliver to the Agency, for the purpose of developing and updating resolution plan and reporting on the MREL requirement, the following reports:

- 1) M 01.00 – Eligible liabilities (POB);
- 2) M 02.00 – Overview of eligible liabilities subject to foreign law (PO-SP);

- 3) M 03.00 – Overview of liabilities whose fulfilment is secured by lien, collateral or other related pledge (OB-ZP);
- 4) M 04.00 – Overview of subordinated liabilities (ISO);
- 5) M 05.00 – Overview of qualified eligible liabilities structure (KPO);
- 6) M 06.00 – Report on minimum requirement for own funds and eligible liabilities (MREL);

(5) Banks not belonging to the banking group shall deliver data and information in reports referred to in Paragraph 4 of this Article on an individual basis.

(6) In case of the banking group, the parent bank, for the purpose of developing and updating resolution plan and reporting on the MREL requirement of the banking group, shall deliver to the Agency data and information in reports referred to in Paragraph 4 of this Article in accordance with the following requirements:

1) data and information stated in reports M 01.00 - Eligible liabilities (POB), M 02.00 – Overview of eligible liabilities subject to foreign law (PO-SP), M 04.00 – Overview of subordinated liabilities (ISO), M 05.00 – Overview of qualified eligible liabilities structure (KPO) and M 06.00 – Report on minimum requirement for own funds and eligible liabilities (MREL):

1. at the level of the parent bank and each individual entity of the banking group, on an individual basis;
2. at the level of the banking group on a consolidated basis.

2) data and information stated in report M 03.00 – Overview of liabilities whose fulfilment is secured by lien, collateral or other related pledge (OB-ZP), at the level of the parent bank and each individual entity of the banking group, on an individual basis.

(7) In addition to the reports referred to in Paragraph 1 and 4 of this Article, the bank, and in the case of the banking group, the parent bank shall also deliver to the Agency the accompanying template BRS-RES-ABRS.

(8) The method of completing the reports referred to in Paragraph 1 and 4 of this Article shall be stipulated by a separate Agency's instruction.

(9) The form of reports referred to in Paragraph 1 and 4 and template referred to in Paragraph 7 of this Article shall be defined and published on the Agency's official web page.

(10) The bank, and in the case of the banking group the parent bank, shall present data and information in reports referred to in Paragraph 1 and 4 of this Article accurately and fully, in accordance with the regulation.

(11) The Agency may decide to apply a simplified method of delivering data and information in reports referred to in Paragraph 1 and 4 of this Article for an individual bank or a banking group.

Reporting dynamics

Article 3

(1) The bank, and in the case of the banking group the parent bank, shall deliver to the Agency reports referred to in Article 2, Paragraph 1 of this Decision in the following manner:

- 1) by 30 April of the current year preliminary reports relating to the last day of the previous calendar year,
- 2) by 30 June of the current year final reports relating to the last day of the previous calendar year.

(2) The bank, and in the case of the banking group the parent bank, shall deliver to the Agency reports referred to in Article 2, Paragraph 4 of this Decision in the following manner:

- 1) by 30 April of the current year preliminary reports relating to the last day of the previous calendar year,
- 2) by 30 June of the current year final reports relating to the last day of the previous calendar year,
- 3) by 31 December of the current year reports with data as of 30 June of the same year.

(3) The supervisory board of the bank, and in the case of the banking group the supervisory board of the parent bank, shall adopt reports referred to in Article 2, Paragraphs 1 and 4 of this Decision, except preliminary reports as defined in Paragraph 1, Item 1) and Paragraph 2, Item 1) of this Article.

(4) The bank, and in the case of the banking group the parent bank, shall electronically deliver reports referred to in Article 2, Paragraphs 1 and 4 of this Decision, the decision of the supervisory board on adopting the report and accompanying template BRS-RES-ABRS signed by the bank, i.e. the parent bank responsible persons.

(5) The bank, and in the case of the banking group the parent bank, no later than 30 September of the current year, shall deliver to the Agency the report of the internal audit on the assessment of timeliness and accuracy of reports referred to in Article 2, Paragraphs 1 and 4 of this Decision, which relate to the last day of the previous calendar year.

Additional data and information for the purpose of developing and updating the bank and the banking group resolution plan

Article 4

If deems that, for the purpose of developing and updating the bank and the banking group resolution plan, data and information not covered by reports referred to in Article 2, Paragraphs 1 and 4 of this Decision are required, or it is necessary for the data and information from these reports to be delivered also on another financial date, the Agency may request from the bank or the parent bank such data and information.

Transitional and final provisions

Article 5

- (1) The bank, and in the case of the banking group the parent bank, shall deliver to the Agency the first reports in accordance with the provisions of this Decision by 30 April 2024 with the financial data as of 31 December 2023.
- (2) The Director of the Agency shall, within thirty (30) days from the day of this Decision coming into force, issue the instruction on implementation of this Decision with accompanying templates.
- (3) This Decision shall come into force on the eighth day from the day of its publication in the “Official Gazette of Republika Srpska”.
- (4) With this Decision coming into force the Decision on data and information to be delivered to the Banking Agency of Republika Srpska for the purpose of developing and updating a bank and a banking group resolution plan shall cease to be valid.

Number: UO-442/23

Date: 24 July 2023

PRESIDENT OF THE
MANAGEMENT BOARD
Bratoljub Radulović
[duly signed and sealed]