

List of legal acts facilitating SREP assessments (June 2026)

Title	Reference	SREP Title						
		Title 5: Internal Governance	Title 6.2: Credit and Counterparty Risk	Title 6.3: Market Risk	Title 6.4: Operational Risk	Title 6.5: IRRBB and CSRBB	Title 8: Liquidity and Funding Risk	Title 12: Third-country branches
EBA Guidelines on internal governance	EBA/GL/2021/05	x	x	x	x	x	x	x
Joint ESMA and EBA Guidelines on the assessment of the suitability of members of the management body and key function holders	EBA/GL/2021/06	x						
EBA Guidelines on ICAAP and ILAAP information	EBA/GL/2016/10	x	x	x	x	x	x	
EBA Guidelines on institutions' stress testing	EBA/GL/2018/04	x	x	x	x	x	x	
EBA Guidelines on loan origination and monitoring	EBA/GL/2020/06	x	x					
Regulation on digital operational resilience for the financial sector ("DORA")	Regulation (EU) 2022/2554	x			x			x
EBA Guidelines on sound remuneration policies	EBA/GL/2021/04	x						
EBA Guidelines on the benchmarking exercises on remuneration practices, the gender pay gap and approved higher ratios	EBA/GL/2022/06	x						
EBA Guidelines on the applicable notional discount rate for variable remuneration	EBA/GL/2014/01	x						

RTS on the criteria to define managerial responsibility, control functions, material business units and a significant impact on a material business unit's risk profile, and criteria for identifying staff members or categories of staff whose professional activities have an impact on the institution's risk profile that is comparably as material	Commission Delegated Regulation (EU) 2021/923	x						
ITS on institutions' public disclosures of the information	Commission Implementing Regulation (EU) 2024/3172	x						
EBA Guidelines on disclosure requirements	EBA/GL/2016/11	x						
EBA Guidelines on the management of ESG risks	EBA/GL/2025/01	x	x	x	x		x	
EBA Guidelines on environmental scenario analysis	EBA/GL/2025/04	x						
EBA Guidelines on management of non-performing and forborne exposures	EBA/GL/2018/06		x					
EBA Guidelines on connected clients under Article 4(1)(39) of Regulation (EU) No 575/2013	EBA/GL/2017/15		x					
RTS on the treatment of non-trading book positions subject to foreign-exchange risk or commodity risk	Commission Delegated Regulation (EU) 2023/1577			x				
RTS on exclusion from CVA of non-EU non-financial counterparties	Commission Delegated Regulation (EU) 2018/728			x				
ITS on closely correlated currencies	Commission Implementing Regulation (EU) 2023/1718 amending Implementing Regulation (EU) 2015/2197			x				

RTS amending RTS on CVA proxy spread	Commission Delegated Regulation (EU) 2018/1620			x				
RTS on prudent valuation	Commission Delegated Regulation (EU) 2020/866 amending Delegated Regulation (EU) 2016/101			x				
RTS on the definition of materiality thresholds for specific risk in the trading book	Commission Delegated Regulation (EU) 2014/528			x				
RTS on the conditions for assessing the materiality of extensions and changes of internal approaches for credit, market and operational risk	Commission Delegated Regulation (EU) 2015/942			x				
RTS on non-delta risk of options in the standardised market risk approach	Commission Delegated Regulation (EU) 2016/2374			x				
RTS in relation to credit valuation adjustment risk	Commission Delegated Regulation (EU) 2014/526			x				
RTS on appropriately diversified indices	Commission Delegated Regulation (EU) 2014/527			x				
RTS on the definition of market	Commission Delegated Regulation (EU) 2014/525			x				
EBA Guidelines on the treatment of structural FX under Article 352(2) of the CRR	EBA/GL/2020/09			x				
EBA Guidelines on corrections to modified duration for debt instruments	EBA/GL/2016/09			x				
EBA Guidelines on the Incremental Default and Migration Risk Charge (IRC)	EBA/GL/2012/3			x				
EBA Guidelines on Stressed Value-At-Risk (Stressed VaR)	EBA/GL/2012/2			x				

RTS specifying the criteria for the classification of ICT-related incidents and cyber threats, setting out materiality thresholds and specifying the details of reports of major incidents	Commission Delegated Regulation (EU) 2024/1772				x			x
RTS specifying the detailed content of the policy regarding contractual arrangements on the use of ICT services supporting critical or important functions provided by ICT third-party service providers	Commission Delegated Regulation (EU) 2024/1773	x			x			x
RTS specifying ICT risk management tools, methods, processes and policies and the simplified ICT risk management framework	Commission Delegated Regulation (EU) 2024/1774	x			x			x
ITS laying down standard templates for the register of information	Commission Implementing Regulation (EU) 2024/2956	x			x			x
RTS specifying the content and time limits for the initial notification of, and intermediate and final report on, major ICT-related incidents, and the content for voluntary notification of significant cyber threats	Commission Delegated Regulation (EU) 2025/301				x			x
ITS laying down standard forms, templates and procedures for reporting major ICT-related incidents and for notification of significant cyber threats	Commission Implementing Regulation (EU) 2025/302				x			x
RTS on the harmonisation of conditions enabling the conduct of the oversight activities	Commission Delegated Regulation (EU) 2025/295	x			x			
RTS specifying the elements that a financial entity has to determine and	Commission Delegated Regulation (EU) 2025/532	x			x			x

assess when subcontracting ICT services supporting critical or important functions								
RTS on threat-led penetration testing (TLPT)	Commission Delegated Regulation (EU) 2025/1190				x			
Joint Guidelines on the estimation of aggregated annual costs and losses caused by major ICT-related incidents	JC/GL/2024/34				x			x
Joint Guidelines on the oversight cooperation and information exchange between the ESAs and the competent authorities	JC/GL/2024/36	x			x			x
Guidelines on IRRBB and CSRBB under Article 84(6) of Directive 2013/36/EU	EBA/GL/2022/14					x		
RTS on IRRBB supervisory outlier tests under CRD Article 98(5a)	Commission Delegated Regulation (EU) 2024/856					x		
RTS specifying the supervisory shock scenarios, the common modelling and parametric assumptions and what constitutes a “Large decline”	Commission Delegated Regulation (EU) 2024/856					x		
RTS on the IRRBB standardised and simplified standardised methodologies under CRD Article 84(5)	Commission Delegated Regulation (EU) 2024/857					x		
RTS to supplement Regulation (EU) No 557/2013 with regard to liquidity coverage ratio (LCR)	Commission Delegated Regulation (EU) No 2015/61						x	
RTS on criteria for a preferential treatment in cross-border intragroup financial support under LCR	Commission Delegated regulation (EU) 2017/1230						x	
RTS on additional liquidity outflows	Commission Delegated regulation (EU) 2017/208						x	

EBA Guidelines on instruments available for TCBs for unrestricted and immediate use to cover risks or losses under Article 48e(2)(c) of Directive 2013/36/EU	EBA/GL/2026/03							x
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