

**THIS TEXT IS UNOFFICIAL TRANSLATION AND MAY NOT BE USED AS A BASIS FOR  
SOLVING ANY DISPUTE**

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Pursuant to the fifth paragraph of Article 293 of the Banking Act (Official Gazette of the Republic of Slovenia, No. 25/15; hereinafter: the ZBan-2) and the first paragraph of Article 31 of the Bank of Slovenia Act (Official Gazette of the Republic of Slovenia, Nos. 72/06 [official consolidated version] and 59/11), the Governing Board of the Bank of Slovenia hereby issues the following

## **R E G U L A T I O N**

### **on reporting by banks and savings banks in connection with a group**

#### **1. GENERAL PROVISIONS**

##### **Article 1 (content of regulation)**

- (1) This regulation sets out the content of reports by banks and savings banks (hereinafter: banks) in connection with a group or banking group, and the method and deadlines for submitting such reports to the Bank of Slovenia.
- (2) The provisions of this regulation shall apply to banks in one of the following positions:
  - (a) a parent bank in the Republic of Slovenia or an EU parent bank; or
  - (b) a subsidiary bank of a parent financial holding company or mixed financial holding company in the Republic of Slovenia or of an EU parent financial holding company or an EU parent mixed financial holding company.
- (3) The second paragraph of this article notwithstanding, the provisions of Section 2 of this regulation shall also apply to:
  - (a) a bank that is a subsidiary of a mixed-activity holding company;
  - (b) a subsidiary bank referred to in Article 22 of Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176 of 27 June 2013, p 1; hereinafter: Regulation (EU) No 575/2013);
  - (c) a bank that is a parent undertaking as defined in point 15 of the first paragraph of Article 4 of Regulation (EU) No 575/2013.
- (4) Wherever this regulation refers to the provisions of other regulations, such provisions shall apply in their wording applicable at the time in question.

##### **Article 2 (use of terms)**

The terms used in this regulation shall have the same meanings as in the ZBan-2 and Regulation (EU) No 575/2013, and regulations issued on their basis.

#### **2. REPORTING IN CONNECTION WITH A GROUP**

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**Article 3  
(organisational scheme of group)**

- (1) Banks shall send the Bank of Slovenia a diagram of the organisational scheme or a schematic illustration of the group that includes all persons of the group between whom a controlling relationship exists. The organisational scheme shall also illustrate persons that are related to persons in the group via participation or in any other manner as defined in Article 18 of Regulation (EU) No 575/2013.
- (2) The links between persons in the group shall be clearly evident in the organisational scheme referred to in the first paragraph of this article, thereby illustrating direct and indirect holdings of equity and voting rights, or the other manners in which persons are linked.
- (3) The following shall also be evident in the organisational scheme referred to in the first paragraph of this article:
  - (a) entities that are not included in the scope of prudential consolidation as set out by Article 18 of Regulation (EU) No 575/2013, and
  - (b) entities that are excluded from the scope of prudential consolidation pursuant to Article 19 of Regulation (EU) No 575/2013.

**3. REPORTING IN CONNECTION WITH A BANKING GROUP**

**Article 4  
(report on composition of banking group)**

- (1) Banks shall send the Bank of Slovenia a report on the composition of the banking group, for the purpose of assessing whether and to what extent the banking group is subject to consolidated supervision pursuant to the ZBan-2 or Regulation (EU) No 575/2013.
- (2) The report on the composition of the banking group shall contain a list of all entities included in the scope of prudential consolidation and information about such entities set out in the third paragraph of this article.
- (3) The information about entities in the banking group shall encompass the following for each entity, including the parent undertaking in the group:
  - (a) the information defined in points (b) to (h) and points (j) to (p) of item 124 of Part 2 of Annex V of Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (OJ L 191 of 28 June 2014, p 1; hereinafter: the ITS for supervisory reporting), whereby the direct and indirect holdings that together constitute the final holding in the equity and voting rights are cited separately for the information referred to in points (j) and (k);
  - (b) the type of activities that the entity pursues (e.g. the NACE code, and a description of the activities that the entity actually pursues);
  - (c) a list of other entities that have a qualifying holding in the entity in question;
  - (d) the members of the entity's bodies (management body and supervisory body), an indication of their membership of the management or supervisory bodies of other entities if any, including the activities of the other entities;
  - (e) an indication of the authority responsible for supervising the entity in question;
  - (f) an indication of whether the entity is subject to auditing, and the name of the audit firm;
  - (g) a list of the most frequent operations that the entity executes for the parent undertaking in the group and other entities in the banking group;

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(h) any additional information necessary to an overview of the structure of the group and the links in the banking group.

(4) The required information shall be disclosed separately in the report on the composition of the banking group referred to in the second paragraph of this article for all entities that are excluded from the scope of prudential consolidation pursuant to Article 19 of Regulation (EU) No 575/2013, together with an indication of the grounds for exclusion and the arguments as to why the grounds still exist. The amount of on-balance-sheet assets and off-balance-sheet items shall be cited separately for each of the entities that are excluded from the scope of prudential consolidation pursuant to the first paragraph of this article and point (b) of the second paragraph of Article 19 of Regulation (EU) No 575/2013.

(5) Banks that are required to report on capital, capital requirements and financial information on a consolidated basis in accordance with the ITS for supervisory reporting and banks referred to in Article 22 of the Regulation on the books of account and annual reports of banks and savings banks (Official Gazette of the Republic of Slovenia, No. 50/15; hereinafter: the accounts regulation) and that are required to submit the information set out in points (c) and (d) of the first paragraph of Article 24 of the accounts regulation shall not be required to submit the information set out in point (a) of the third paragraph of this article for the purposes of the report on the composition of the banking group referred to in the second paragraph of this article.

**Article 5**  
**(reporting reference date and deadline for submitting reports)**

(1) Bank shall submit the organisational scheme referred to in Article 3 of this regulation and the report on the banking group referred to in Article 4 of this regulation as at the reference date for annual reporting set out in Article 2 of the ITS for supervisory reporting, by the remittance date for annual information set out in Article 3 of the ITS for supervisory reporting.

(2) The first paragraph of this article notwithstanding, banks shall inform the Bank of Slovenia of any change in the structure of the group and of other facts that are material to supervision on a consolidated basis, within five business days of the change occurring.

**4. METHOD OF REPORTING**

**Article 6**  
**(general)**

Banks shall report to the Bank of Slovenia in accordance with this regulation in paper form, to the following address: Bank of Slovenia, Supervision Division, Slovenska 35, 1505 Ljubljana, Slovenia.

**5. TRANSITIONAL AND FINAL PROVISIONS**

**Article 7**  
**(application of regulation)**

On the day that this regulation enters into force, the Regulation on the supervision of banks and savings banks on a consolidated basis (Official Gazette of the Republic of Slovenia, Nos. 135/06, 104/07, 97/10 and 60/13) shall cease to be applied.

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**Article 8  
(entry into force)**

This regulation shall enter into force on the day after its publication in the Official Gazette of the Republic of Slovenia.

Ljubljana, 25 August 2015

Dr Janez Fabijan  
Deputy-President,  
Governing Board of the Bank of Slovenia