

**THIS TEXT IS UNOFFICIAL TRANSLATION AND MAY NOT BE USED AS A BASIS FOR
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- Official Gazette of the Republic of Slovenia, No. 676/26 of 20 May 2026 (in force as of 4 June 2026)

Pursuant to paragraph 5 of Article 413 of the Banking Act (Official Gazette of the Republic of Slovenia, No. 15/26; hereinafter: the ZBan-4), and paragraph 1 of Article 31 of the Bank of Slovenia Act (Official Gazette of the Republic of Slovenia, Nos. 72/06 [official consolidated version], 59/11, 55/17 and 15/26 [ZBan-4]), the Governing Board of Banka Slovenije hereby issues the following

REGULATION

on reporting by banks in connection with a banking group

**CHAPTER I
GENERAL PROVISIONS**

**Article 1
(content of regulation)**

- (1) This regulation sets out in detail the content of the report in connection with a banking group, and the method and deadline for submitting the report to Banka Slovenije.
- (2) The provisions of this regulation apply to:
- a) bank, savings bank and credit undertaking (hereinafter: bank) that has the position of a parent bank in the Republic of Slovenia or an EU parent bank;
 - b) bank that is a subsidiary of a financial holding company or a mixed financial holding company, but is designated as responsible to ensure the group's compliance with prudential requirements on a consolidated basis in accordance with point 3 of paragraph 1 of Article 113 of the ZBan-4;
 - c) parent financial holding company in the Republic of Slovenia, parent mixed financial holding company in the Republic of Slovenia, EU parent financial holding company and EU parent mixed financial holding company that have obtained an approval in accordance with Article 108 of the ZBan-4;
 - č) other financial holding company or mixed financial holding company established in the Republic of Slovenia that has obtained an approval in accordance with Article 108 of the ZBan-4 or when it is designated as responsible to ensure the group's compliance with prudential requirements on a consolidated basis in accordance with point 3 of paragraph 1 of Article 113 of the ZBan-4.
- (3) Wherever this regulation refers to the provisions of other regulations, these 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-4 and 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), last amended by a Corrigendum (OJ L 2025/90998 of 5 December 2025, p. 1) (hereinafter: Regulation 575/2013/EU), and in regulations issued on their basis.

**CHAPTER II
REPORTING IN CONNECTION WITH A BANKING GROUP**

Article 3

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(report on composition of banking group)

- (1) Obligated entity referred to in paragraph 2 of Article 1 of this regulation shall submit a report on the composition of the banking group to Banka Slovenije for assessment as to whether the banking group is subject to consolidated supervision under the ZBan-4 and Regulation 575/2013/EU, and to what scope.
- (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 paragraph 3 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 subpoints (a), (d) to (i), and (k) to (q) of paragraph 296 of Part 2 of Annex V of Commission Implementing Regulation (EU) 2021/451 of 17 December 2020 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 680/2014 (OJ L 97 of 19 March 2021, p. 1), last amended by Commission Implementing Regulation (EU) 2024/855 of 15 March 2024 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/451 as regards rules on the supervisory reporting of interest rate risk in the banking book (OJ L 2024/855 of 24 April 2024, p. 1) (hereinafter: ITS for supervisory reporting), where the direct and indirect holdings that together constitute the total holding in the capital and voting rights of the relevant entities are disclosed separately for the information under points (k) and (l);
 - 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;
 - č) 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;
 - d) an indication of the authority responsible for supervising the entity in question;
 - e) an indication of whether the entity is subject to auditing, and the name of the audit firm;
 - f) 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;
 - g) 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 paragraph 2 of this article for all entities that are excluded from the scope of prudential consolidation pursuant to Article 19 of Regulation 575/2013/EU, 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 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 paragraph 1 and point (b) of paragraph 2 of Article 19 of Regulation (EU) No 575/2013.
- (5) Obligated entity referred to in paragraph 2 of Article 1 of this regulation that report the information referred to in point a) of paragraph 3 of this article to Banka Slovenije in accordance with the ITS for supervisory reporting is not required to include this information in the report on the composition of the banking group under this regulation.

Article 4

(reporting reference date and deadline for submitting reports)

- (1) Obligated entity referred to in paragraph 2 of Article 1 of this regulation shall submit the report on the composition of the banking group referred to in Article 3 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.

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(2) Paragraph 1 of this article notwithstanding, obliged entity referred to in paragraph 2 of Article 1 of this regulation shall inform Banka Slovenije of any change in the structure of the group and of other facts that are material to supervision on a consolidated basis, within five working days of the change occurring.

**CHAPTER III
METHOD OF REPORTING**

**Article 5
(general)**

Obliged entity referred to in paragraph 2 of Article 1 of this regulation shall submit the report on the composition of the banking group referred to in Article 3 of this regulation to Banka Slovenije by the prescribed deadlines via the B2B system under Reporting on group (SKUP) using a digital certificate. The instructions for obtaining a digital certificate and exchanging files are laid down in more detail in the technical guidelines published on the Banka Slovenije website (under Reporting).

**CHAPTER IV
TRANSITIONAL AND FINAL PROVISIONS**

**Article 6
(transitional provision)**

Obliged entity referred to in paragraph 2 of Article 1 of this regulation shall submit a diagram of the organisational scheme or a schematic illustration of the group referred to in Article 3 of the Regulation on reporting by banks and savings banks in connection with a group (Official Gazette of the Republic of Slovenia, Nos. 63/15, 92/21 [ZBan-3] and 15/26 [ZBan-4]) as at the end of 2026 by 11 February 2027 to the following address: Banka Slovenije, Banking Supervision Department, Slovenska cesta 35, 1505 Ljubljana, Slovenia.

**Article 7
(repeal of previous regulation)**

(1) On the day that this regulation enters into force, the Regulation on reporting by banks and savings banks in connection with a group (Official Gazette of the Republic of Slovenia, Nos. 63/15, 92/21 [ZBan-3] and 15/26 [ZBan-4]) shall be repealed.

(2) The previous paragraph notwithstanding, Article 3 of the Regulation on reporting by banks and savings banks in connection with a group (Official Gazette of the Republic of Slovenia, Nos. 63/15, 92/21 [ZBan-3] and 15/26 [ZBan-4]) shall be applied with regard to the submission of a diagram of the organisational scheme or a schematic illustration of the group until 11 February 2027.

**Article 8
(entry into force)**

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

(2) The previous paragraph notwithstanding, Article 5 of this regulation shall begin to be applied on 1 December 2026, until which the provision of Article 6 of the Regulation on reporting by banks and

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savings banks in connection with a group (Official Gazette of the Republic of Slovenia, Nos. 63/15, 92/21 [ZBan-3] and 15/26 [ZBan-4]) shall be applied.

Ljubljana, 18 May 2026

Primož Dolenc
President
of the Governing Board of Banka Slovenije