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Pursuant to paragraph 3 of Article 13 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 Banka Slovenije 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 the application of the Joint Guidelines to ensure that consistency, long-term considerations and common standards for assessment methodologies are integrated into the stress testing of environmental, social and governance risks pursuant to Article 100(4) of Directive 2013/36/EU and Article 304c(3) of Directive 2009/138/EC

**Article 1
(purpose and field of application of guidelines)**

(1) Pursuant to Articles 16 and 56 of Regulation (EU) No 1093/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Banking Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/78/EC (OJ L 331 of 15 December 2010, p. 12), last amended by Regulation (EU) 2025/2088 of the European Parliament and of the Council of 8 October 2025 amending Regulations (EU) No 1092/2010, (EU) No 1093/2010, (EU) No 1094/2010, (EU) No 1095/2010, (EU) No 806/2014, (EU) 2021/523 and (EU) 2024/1620 as regards certain reporting requirements in the fields of financial services and investment support (OJ L 2025/2088 of 21 October 2025, p. 1) (hereinafter: Regulation 1093/2010/EU), the European Banking Authority published the Joint Guidelines to ensure that consistency, long-term considerations and common standards for assessment methodologies are integrated into the stress testing of environmental, social and governance risks pursuant to Article 100(4) of Directive 2013/36/EU and Article 304c(3) of Directive 2009/138/EC (JC 2025 78; hereinafter: the guidelines) on its website on 8 January 2026.

(2) The guidelines referred to in paragraph 1 of this article set out how competent authorities should consistently integrate environmental, social and governance (ESG) risks into their supervisory stress testing activities. Competent authorities should apply the guidelines when performing supervisory stress tests focusing on ESG risks, either as part of the relevant regulatory framework or as an ad-hoc assessment, in each case only where applicable according to the sectoral legislation.

(3) The guidelines are addressed to:

- competent authorities referred to in subpoint (i) of point 2 of Article 4 of Regulation 1093/2010/EU; and
- competent authorities referred to in subpoint (i) of point 2 of Article 4 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331 of 15 December 2010, p. 48) (hereinafter: Regulation 1094/2010/EU), last amended by Regulation (EU) 2025/2088 of the European Parliament and of the Council of 8 October 2025 amending Regulations (EU) No 1092/2010, (EU) No 1093/2010, (EU) No 1094/2010, (EU) No 1095/2010, (EU) No 806/2014, (EU) 2021/523 and (EU) 2024/1620 as regards certain reporting

requirements in the fields of financial services and investment support (OJ L 2025/2088 of 21 October 2025, p. 1), namely supervisory authorities defined in Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of insurance and reinsurance (Solvency II) (OJ L 335 of 17 December 2009, p. 1), last amended by Directive (EU) 2023/2864 of the European Parliament and of the Council of 13 December 2023 amending certain Directives as regards the establishment and functioning of the European single access point (OJ L 2023/2864 of 20 December 2023, p. 1).

Article 2
(content of regulation and scope of application of guidelines)

(1) By virtue of this regulation Banka Slovenije sets out the application of the guidelines and all their future amendments, unless stipulated otherwise in respect of a particular amendment to the guidelines, to Banka Slovenije when it is exercising supervisory powers and tasks over banks, savings banks and credit companies in its role as the competent authority in accordance with the ZBan-4.

Article 3
(entry into force)

This regulation shall enter into force on the fifteenth day after its publication in the Official Gazette of the Republic of Slovenia, and shall begin to be applied on 1 January 2027.

Ljubljana, 18 May 2026

Primož Dolenc
President
Governing Board of Banka
Slovenije