

Basel III final reporting forms for all banks - draft version of July 2022

Introduction

The public consultation on Basel III final will take place from 4 July to 25 October 2022. The Swiss implementation of the final Basel III standards has a direct impact on regulatory reporting, as reporting goes hand in hand with the respective applicable standards.

As additional information to the consultation, drafts of the revised reporting forms (capital reporting or "Eigenmittelnachweis" according to CAO art. 14) that concern all banks (i.e. not those relating to the TBTF regime¹) and the corresponding explanatory notes are therefore provided. These forms and explanatory notes have been thoroughly revised in order to properly accommodate and reflect the revised standards. In some cases, the revised standards have required to increase the number of reporting forms (either due to new rules or to increased granularity of existing rules). In addition, the forms have been updated, for example, to eliminate elements that will no longer be necessary once Basel III final comes into force (e.g. transitional provisions that are no longer relevant).

A draft version of the forms was presented to the national working group and other interested parties in the first quarter of 2022. Comments received have been taken into account to the extent possible.

All interested parties are now invited to provide further input on the draft reporting package. Feedback may include either general comments or questions on the design of the forms, or detailed suggestions on the formula and consistency checks. Please note that the draft package is work in progress and further editorial work will be carried out to improve the language and style of the text. Comments on such editorial aspects are therefore not necessary, although always welcome.

As is currently the case with the explanatory notes, the final versions of the revised reporting forms will be available not only in English, but also in German and French.

When reviewing the draft package, please note that the following colour codes are used to highlight the nature of the changes to the current reporting forms:

	Deleted
	New
	Revised

These colour codes can refer to an entire worksheet, a specific row or column or a specific cell (e.g. if a link, formula or consistency check is changed).

Some of the input cells are greyed-out as follows. This means that no input value is expected there.

	No input values
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Please note that the consistency checks (no input cells, either "OK" or "ERROR" is displayed) have not yet been fully updated and implemented for this consultation version.

The following sections present the most important changes to the current reporting forms and give an overview of the revised Excel workbooks.

¹ The revised forms of the capital adequacy statement for the TBTF regime will be made available to the systemically important banks and interested parties later in Q3 2022.

Overview of the most important changes to the current reporting forms

Current workbook	Current worksheet (form)	Main changes
CRSABIS	CASABISIRB	This worksheet is marked in red as it has been replaced by three worksheets: (1) CAP: on eligible capital; (2) RWALRD: on risk-weighted assets (RWA) and total exposure (LRD) as a measurement basis for the leverage ratio; and (3) REQ: on capital requirements. Furthermore, specific rows marked in red in CASABISIRB indicate rows that do not appear in the three revised worksheets (e.g. because the standards are no longer applicable under Basel III final). The lines marked green or blue in the 3 revised worksheets have been inserted to reflect new rules.
	CRSABIS_01 to 07	The number of SA reporting category worksheets has been expanded to reflect the higher granularity of the revised standardised approach to credit risk (SA). As is already the case today, the worksheet for the SA reporting categories is structured in the same way, with the exception of loans secured by real estate, for which there are 4 separate new worksheets (one each for the various types of real estate).
	CRFUNDS	Slightly revised
	LERA	Slightly revised
	MKR	Replaced by three different worksheets, one for each approach to market risk
CRIRB	CREQUIRB	Deleted, as IRB is no longer permitted for equity positions
	CRIRB_01 to 08	The number of worksheets has been increased to 11 to align with the revised IRB standards.
SR	CRSEC	Moved to the revised CRSABIS workbook as this is mandatory for all banks holding securitisation exposures
	OPR	Completely revised to comply with the new standards and moved to the revised CRSABIS workbook as this is mandatory for all banks
	SET	Adapted to the new standards and moved to the revised CRSABIS workbook as all banks may be exposed to settlement risk
	CVA	Fully revised to comply with new standards and moved to revised CRSABIS workbook as all banks may be exposed to CVA risk
AMA	OPRDETAILS	Deleted, as AMA is no longer applicable
AMAAUS	OPRLOSS DETAILS	Deleted. Information on operational risk losses only has to be reported by certain banks in the OPRLOSSES workbook

Overview of the revised workbooks

Workbook	Reporting banks	Content
P/C_CRSABIS	All banks	Includes: <ul style="list-style-type: none"> - Eligible own funds and overview of capital requirements - Standardised Approach for Credit Risk (SA-BIS) - Credit risk exposures treated the same regardless of SA-BIS and IRB (e.g. securitisations, exposures to CCPs, equity investments in funds) - Other risk types (market, CVA, operational risks) - Leverage ratio
P/C_CRIRB	IRB banks	Credit and counterparty credit risk positions and RWA under Internal ratings-based (IRB) approach
P/C_FLR	Banks that use models and whose RWA are therefore not on the output floor	Necessary information for the calculation of the sectorial Swiss Floor on exposures secured by real estate located in Switzerland (CAO art. 77 par. 2), and the Basel III general Output Floor (CAO art. 45a)
P/C_OPRLOSSES	Banks with internal loss multiplier $\neq 1$, or Banks with business indicator \geq CHF 1.25 bn.	Detailed data on operational risks and losses
P/C_SOLO	Banks with solo consolidation	Information on consolidation at stand-alone level

Detailed overview of the revised reporting forms

Revised workbook	Revised worksheet (form)	Brief description
P/C_CRISABIS	P/C_CRISABIS_OPT	Information on the bank's use of supervisory options, including quantitative access criteria and date of approval, if applicable.
	P/C_CASABISIRB_CAP	Eligible capital
	P/C_CASABISIRB_RWALRD	Risk-weighted assets (RWA) and leverage ratio denominator (LRD)
	P/C_CASABISIRB_REQ	Capital requirements
	P/C_CRISABIS_01 ²	SA-BIS for sovereigns, central banks and supranational organisations
	P/C_CRISABIS_02	SA-BIS for public sector institutions
	P/C_CRISABIS_03	SA-BIS for Multilateral Development Banks
	P/C_CRISABIS_04	SA-BIS for banks (including investment firms subject to the same regulation and supervision as banks)
	P/C_CRISABIS_05	SA-BIS for Swiss Pfandbriefe and foreign covered bonds
	P/C_CRISABIS_06	SA-BIS for corporates (including financial institutions not subject to bank-like regulation and supervision; as well as Community Facilities ("Gemeinschaftseinrichtungen"); excluding specialised lending)
	P/C_CRISABIS_07	SA-BIS for special lending
	P/C_CRISABIS_08	SA-BIS for instruments with participation character (including participations in the financial sector at single-entity) and subordinated debt instruments
	P/C_CRISABIS_09	SA-BIS for retail
	P/C_CRISABIS_10	SA-BIS for Self-used Residential Real Estate
	P/C_CRISABIS_11	SA-BIS for Other Residential Real Estate
	P/C_CRISABIS_12	SA-BIS for Self-used Commercial Real Estate
	P/C_CRISABIS_13	SA-BIS for Other Commercial Real Estate
	P/C_CRISABIS_14	SA-BIS for Other exposures / assets
	P/C_CRFUNDS	Equity investment in funds
	P/C_CRCCP	Exposures to central counterparties
	P/C_CRSEC	RWA and minimum minimum capital requirements for securitisation positions in the banking book
	P/C_SETT	Settlement risk
	P/C_CVA	CVA risk (four approaches: reduced BA-CVA, full BA-CVA, advanced F-CVA, simplified CVA).
	P/C_MKR_TO_SSA	Market risk: Simple standardised approach (SSA)
	P/C_MKR_BIS_SA	Market risk: Standardised Approach (SA)
	P/C_MKR_BIS_IMA	Market risk: Internal Model Approach (IMA)
	P/C_OPR	Operational risks
	P/C_LERA_BIS	Leverage ratio and calculation of the total exposure for the leverage ratio
	P/C_DISCLOSURE_KM1	Disclosure: Key metrics for disclosure
P/C_CRIRB	P/C_CRIRB_01	IRB for central governments and central banks (Sovereigns)
	P/C_CRIRB_02	IRB for banks
	P/C_CRIRB_03	IRB for Public Sector Entities (PSEs) and Multilateral Development Banks (MDBs)
	P/C_CRIRB_04	IRB for corporates - specialised lending
	P/C_CRIRB_05	Corporate IRB - Financial Institutions (F-IRB): exposures to

² Sheet "P_CRISABIS_xx" in the workbook P_CRISABIS, as the sheets for the stock types _01 to _09 and _14 are identical.

		financial institutions treated as corporates
	P/C_CRIRB_06	Corporate IRB - Small and medium-sized enterprises SMEs (F- and A-IRB): exposures to non-financial corporates that benefit from the firm-size adjustment for SMEs on the risk-weight function (CRE31.8-9)
	P/C_CRIRB_07	IRB for corporates - large corporates (F-IRB): exposures to non-financial corporates that belong to consolidated groups with annual revenues of more than EUR 500 million.
	P/C_CRIRB_08	Corporate IRB - Medium-sized (F-IRB or A-IRB): exposures to corporates belonging to consolidated groups with annual revenues not exceeding EUR 500 million [this excludes exposures to all types of entities mentioned above].
	P/C_CRIRB_09	IRB for retail - secured by real estate
	P/C_CRIRB_10	IRB for retail - qualifying revolving positions
	P/C_CRIRB_11	IRB for retail - other retail
	P/C_CRIRB_12	Hypothetical SA-BIS for IRB exposures collateralised by properties assigned to the SA category "Self-used Residential Real Estate"
	P/C_CRIRB_13	Hypothetical SA-BIS for IRB exposures secured by properties assigned to the SA category "Other Residential Real Estate"
	P/C_CRIRB_14	Hypothetical SA-BIS for IRB exposures secured by real estate assigned to the SA category "Self-used Commercial Real Estate"
	P/C_CRIRB_15	Hypothetical SA-BIS for IRB exposures secured by properties assigned to the SA category "Other Commercial Real Estate"
P/C_FLR	P/C_CMS1	Sectorial floor and comparison of RWA according to model approaches and standard approaches for different risk types (e.g. credit risk, market risk)
	P/C_CMS2	Comparison of RWA according to model approaches and standardised approaches for different reporting categories (e.g. sovereigns, banks, retail)
P/C_OPRLOSSES	C_OPRLOSSCOMP	Operational risk loss component
	C_OPRLOSSCAT	Categorisation of operational risk events
P/C_SOLO	P/C_SOLO	Solo consolidation
	P/C_SOLOTOT	Solo consolidation