

Work Plan 2026-2027

Development	PUMA Activities		SCOPE	STATUS	2026												2027															
					01	02	03	04	05	06	07	08	09	10	11	12	01	02	03	04	05	06	07	08	09	10	11	12				
	NON-HARMONISED REPORTING																															
	Reporting on related entities *	B	to start																													
	HARMONIZED SUPERVISORY REPORTING																															
	FRTB	B	ongoing																X						X							
	CRR3-step 2 (first part)	B	ongoing																						X							
	ESG reporting	B	ongoing																						X							
	FINREP	B	ongoing																						X							
	Liquidity and asset encumbrance	B	ongoing																						X							
	Amendments to the securitisation framework *	B/F	to start																													
	HARMONIZED STATISTICAL REPORTING																															
	Integrated Reporting Framework (IReF) *	B	to start																													
	OTHER																															
	CRR3 for intermediaries art. 106 TUB	F	ongoing														X															
	Financial statements and related reporting: application of IFRS 18**	B/F	ongoing																X													

X

REFERENCE DATE

When indicated in red, the date is purely hypothetical.

* THE START DATE OF THE ACTIVITY WILL BE DEFINED WHEN THE DRAFT REGULATION IS AVAILABLE.

** FINANCIAL INTERMEDIARIES REPORTS WILL BE INCLUDED IN THE INCOME STATEMENT RECONCILIATION.