

Work Plan 2026-2027

	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		
HARMONIZED SUPERVISORY REPORTING																													
Development	FRTB	B	ongoing																							X			
	CRR3-step 2 (first part)**	B	to start																										
	ESG pillar 3 disclosures**	B	to start																										
	FINREP*	B	to start																							X			
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 OF THE ACTIVITY IS SUBJECT TO THE AVAILABILITY OF THE DRAFT REGULATION

** 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.