

Harmonized Supervisory and Resolution Reporting Instructions for the Submission of Reports

March 2026 – Version 1.5

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1. CHANGE HISTORY

Version	Date	Description of Changes
1.0	February 2025	Baseline. Consolidated the procedures for submitting harmonized supervisory and resolution reports (DPM/XBRL) previously communicated in operational instructions for the implementation of EBA DPMs. Also provided guidance on: the accreditation of branches of foreign banks and investment firms (SIMs) holding a LEI code on the INFOSTAT platform and the transition from xBRL-XML to xBRL-CSV reporting format.
1.1	May 2025	Added Section 4.1 on the precision of monetary data and tolerances for validation rules; updated Section 3.3 (reference to EBA Guidelines on resubmissions); updated Section 3.2 (reporting formats for the COV reporting framework as at 31 December 2025).
1.2	July 2025	Updated Section 3.2 (change to the implementation date for mandatory xBRL-CSV reporting).
1.3	December 2025	Updated Section 3.2 (technical transmission formats for financial intermediaries).
1.4	January 2026	Updated Section 3.2 (technical transmission formats for the COV reporting framework).
1.5	March 2026	Updated Section 2.3 (Reporting Entity Identifiers: Partner Code and Reporting Subject).

2. SUBMISSION OF REPORTS

2.1 INFOSTAT Platform

Harmonized supervisory and resolution reports are submitted to Banca d'Italia through the INFOSTAT platform.

INFOSTAT is an information system designed to support the preparation and submission of reporting data to Banca d'Italia.

Access to INFOSTAT data- collection services is available via the website https://infostat.bancaditalia.it or through Banca d'Italia website.

The *INFOSTAT User Manual* describes the services available and how to use the portal. The data entry functionality is not available for harmonized supervisory and resolution reporting. The specific features of the findings message generated by INFOSTAT are described in the document *Guide to Consulting the Findings Message Produced by INFOSTAT* (in Italian only).

2.2 Access to INFOSTAT

The following steps are required to access to INFOSTAT services:

- accreditation of the reporting entity (Partner);
- registration of the manager of the survey group;
- authorization of other users to access the system.

To obtain accreditation, the institution must complete the form available on Banca d'Italia's website,[1] indicating its **Partner Code** (see Section 2.3). The form, signed by the legal representative, must be sent to the certified email address (PEC) of the Statistical Data Collection and Processing Directorate res@pec.bancaditalia.it.

Further information on the accreditation process, registration of the manager and authorization management can be found in the *Authorizations and accessing instructions User Manual* and *INFOSTAT User Manual* .

[1] Statistiche > Informazioni generali sulla raccolta dati > Raccolta dati via Internet (in Italian only).

2.3 Reporting Entity Identifiers: Partner Code and Reporting Subject

In order to submit reports, institutions must obtain accreditation through the INFOSTAT platform using their Partner Code and indicate, in the report, their identifying code (reporting subject). The Partner Code and reporting subject are defined as follows.

Banks, Investment Firms (SIMs) and Other Financial Entities as Defined by the DORA Regulation[2]

For banks, investment firms and other financial entities[3] subject to the prudential supervision of Banca d'Italia, the Partner Code corresponds to the reporting subject (LEI plus suffix identifying the scope of consolidation), as defined in the EBA Filing Rules and the applicable SRB Filing Rules.[4]

Branches of Foreign Banks and Investment Firms

For branches of foreign banks and investment firms holding a LEI, the Partner Code and reporting subject consist of the LEI code with the suffix .IND.[5]

Where no LEI exists, both identifiers correspond to the branch's RIAD code (or MFI code) with the suffix.IND.

If a branch subsequently obtains a LEI, it must obtain new accreditation using the new Partner Code (**LEI.IND**). The LEI to be used is the branch's own LEI, not that of the parent institution.

Financial Intermediaries under Article 106 of the Consolidated Law on Banking (TUB)

For financial intermediaries under Article 106 TUB:

- the Partner Code corresponds to the ABI code including the check digit;
- the reporting subject corresponds to the ABI code excluding the check digit.[6]

An exception applies to resolution plan reporting, for which both the Partner Code and reporting subject consist of the LEI plus the prescribed suffix.

Reporting of the Instant Payments Reporting (IPR) Framework

For the submission of IPR survey data, payment service providers (PSPs) holding a LEI shall use a Partner Code and reporting subject consisting of the LEI with the suffix .IND.

Branches of foreign institutions must use their own LEI rather than that of the parent undertaking.

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[2] Regulation (EU) 2022/2554 on digital operational resilience for the financial sector (DORA).
[3] Article 2 of Regulation (EU) 2022/2554.
[4] For banks, the EACI report is an exception. As the EBA DPM is not applicable to this report, the Partner Code corresponds to the ABI code, including the check digit, while the reporting subject corresponds to the LEI code.
[5] If the entity does not know or does not have the RIAD code, it can retrieve it from the list of Monetary Financial Institutions published on the ECB website or request it by contacting ANAGRAFE.SOGGETTI@bancaditalia.it.
[6] To be associated with the ISO 17442 standard scheme in the report (http://standards.iso.org/iso/17442).

Where no LEI is available, both identifiers correspond to the ABI code (excluding the check digit) with the suffix .IND.

PSPs that currently report using an ABI code and subsequently obtain a LEI must obtain new accreditation using the new Partner Code (**LEI.IND**).

3. COMPLETION OF REPORTS

3.1 Data Structure

Banca d'Italia collects harmonized supervisory and resolution reports solely on the basis of:

- the Data Point Model (DPM);
- the XBRL taxonomy;
- the filing rules established by either the EBA or the SRB.

The EBA publishes on its website an overview of reporting requirements and the applicable versions of data models, taxonomies and filing rules for each reference date.

Similarly, the SRB publishes documentation relating to reporting frameworks falling within its remit.

Each reporting area (for example, COREP Own Funds, FINREP, Resolution Plans) is organized into modules consisting of one or more reporting templates. Depending on the reporting requirements, these templates must be included with the submission.

As a general rule, each module corresponds to an INFOSTAT reporting framework or survey.[7] The list of reporting frameworks and their descriptions are available on Banca d'Italia's website (Italian only).

3.2 Data Format

To implement EBA requirements regarding technical transmission formats, from the **March 2026 reference date onwards**, all reports must be submitted in **xBRL-CSV** format, except:

- DORA reporting, which remains in plain-CSV;
- EACI reporting, which remains in xBRL-XML;
- COVID19 reporting and reporting by financial intermediaries, which will continue to have the option of submitting reports in either format.

[7] In certain cases, for example when it is necessary to distinguish between different types of reporting entities, a module may be associated with more than one reporting framework (e.g. the REM_DBM module is associated with the REMD reporting framework for banks and with the REID reporting framework for investment firms).

To facilitate the transition, during 2025 and in early 2026 both xBRL-XML and xBRL-CSV formats may be accepted for certain reporting frameworks according to the timetable specified in the document.

Reference date	Format
Until February 2025	All reporting frameworks must be submitted in xBRL-XML format.
From March 2025 to May 2025	• DORA reporting framework must be submitted exclusively in plain-CSV format. • IF2 reporting framework may be submitted in either xBRL-XML or xBRL-CSV format. • All remaining reporting frameworks must be submitted exclusively in xBRL-XML format.

Reference date	Format
From June 2025 to February 2026	• All reporting frameworks may be submitted in either **xBRL-XML** format or in **xBRL-CSV** format, with the exception of the following: - the reporting frameworks associated with the new EBA resolution reporting modules (Template Z),[8] which must be submitted exclusively in **xBRL-CSV** format (December 2025); - **DORA** reporting framework, which will continue to be submitted in **plain-CSV** format (December 2025); - **IPR** reporting framework, which must be submitted exclusively in **xBRL-CSV** format (for all reference dates from December 2022 to December 2025); - **EACI** reporting framework, which will continue to be submitted in **xBRL-XML** format (January 2026). -

[8] The details of the reporting frameworks will be provided upon publication of the DPM 4.2 operational instructions.

From March 2026	• All reporting frameworks must be submitted exclusively in **xBRL-CSV** format, with the exception of the following: - **DORA** reporting framework, which will continue to be submitted in **plain-CSV** format; - **EACI** reporting framework, which will continue to be submitted in **xBRL-XML** format; - **PRIF, PRCF, LEIF, LECF, FICF, NFCF and COV** reporting frameworks may continue to be submitted in either **xBRL-XML** format or in **xBRL-CSV** format.

For reference dates where both formats are accepted, test submissions, official submissions and resubmissions may be sent in either format.

3.3 Resubmissions

Where previously submitted data must be corrected, a complete replacement submission must be sent in substitution of the previous report (a **resubmission**).

Resubmissions must:

- use the same Partner Code and reporting subject as the original submission;
- be submitted in the format(s) permitted for the applicable reference date.

Requirements governing the resubmission of historical data are set out in the EBA *Guidelines on resubmission of historical data under the EBA reporting framework (EBA/GL/2024/04)*.

4. VALIDATION RULES

In addition to the filing rules established by the EBA and SRB, reports submitted to Banca d'Italia must comply with the following validation requirements:

- EBA validation rules;
- SRB validation rules;
- completeness checks on the templates required to be reported;
- additional data quality checks established by the ECB;[9]
- additional data quality checks established by the SRB;[10]
- additional data quality checks determined by Banca d'Italia (in Italian only).

Lists of the relevant controls are published by the respective authorities and updated periodically.

4.1 Precision of Monetary Data and Tolerances for Validation Rules

The precision of monetary datapoints is prescribed by the EBA Filing Rules and is specified in reports through the **decimal** attribute. This precision is taken into account when validation rules[11] are executed and tolerances[12] are calculated.

The EBA Filing Rules require monetary data to have a **decimal attribute of at least -4**, corresponding to a precision of **10,000 monetary units.**[13]

Institutions may use greater precision than the minimum requirement. For example, they may declare a decimal value of -3 instead of -4.

However, a higher degree of precision results in narrower validation tolerances and therefore a greater likelihood that validation rules will be breached where inconsistencies exist. For example:

- decimal = -3 → tolerance of approximately ±500;
- decimal = -4 → tolerance of approximately ±5,000.

[9] Supervisory framework>Supervisory cycle & approach>Data quality checks

[10] The validation checks automatically performed in INFOSTAT include only a subset of the additional validation checks defined by the SRB.

[11] Specifically, these are the rules for which an Arithmetic approach attribute = Interval.

[12] Please refer to the following page for examples of how tolerances are calculated in validation rules: https://faq.eurofiling.info/decimals/.

[13] The precision required for monetary data points was revised with version 5.4 of the EBA Filing Rules. The new precision, which is less restrictive than the previous one, applies to all submissions made from 1 April 2025, regardless of the reporting reference date, including dates prior to that.

The precision requirement for monetary datapoints was amended in version 5.4 of the EBA Filing Rules and applies to all submissions made from **1 April 2025**, regardless of the accounting reference date concerned.