

RS Official Gazette, Nos 125/2014, 4/2015, 111/2015, 61/2016, 69/2016, 103/2016, 101/2017, 46/2018, 8/2019, 27/2020, 67/2020, 67/2020 – other decision, 137/2020, 137/2020 – other decision, 59/2021, 59/2021 – other decision, 60/2021 – correction, 60/2021 – correction of other decision, 67/2022, 67/2022 – other decision, 48/2023, 100/2023, 41/2025, 51/2025 and 101/2025

Pursuant to Article 36, Section 2 and Article 51, paragraph 2 of the Law on Banks (RS Official Gazette, Nos 107/2005 and 91/2010) and Article 15, paragraph 1 of the Law on the National Bank of Serbia (RS Official Gazette, Nos 72/2003, 55/2004, 85/2005 – other law, 44/2010, 76/2012 and 106/2012), the Executive Board of the National Bank of Serbia hereby issues the following

DECISION ON REPORTING REQUIREMENTS FOR BANKS

1. This Decision shall prescribe the method, form and the timeframe of banks' reporting on individual performance indicators relating to risk management, as well as the contents and the form of reports on operations that banks are required to submit to the National Bank of Serbia in compliance with Article 51 of the Law on Banks.

2. Banks shall prepare the following reports:

- 1) Major bank shareholders** – AKC form (Schedule 1);
- 2) Investment in non-financial sector persons and fixed assets of the bank** – UB form (Schedule 2);
- 3) Investment in financial sector persons** – UFS form (Schedule 3);
- 4) Report on large exposures of the bank** – VI-LI form (Schedule 4);
- 5) Large exposure to a group of related persons** – VI-GPL form (Schedule 5);
- 6) Report on forbore exposures** – IRP form (Schedule 6);
- 6a) Report on the structure of forbore exposures** – FBE form (Schedule 6a);
- 7) Reports on the classification of balance sheet assets and off-balance sheet items** – KA forms 1–5 (Schedule 7);
- 8) Reports on the structure of non-performing loans** – NPL forms 1-5 (Schedule 8);
- 8a) Report on non-performing exposures** – NPE form (Schedule 8a);
- 9) Cash-flow report** – TG form (Schedule 9);
- 10) Balance sheet statement** – BS form (Schedule 10);
- 11) Income statement** – BU form (Schedule 11);
- 11a) Statement of other comprehensive income of the bank** – OCI form (Schedule 11a);
- 12) General bank data** – OP form (Schedule 12);
- 13) Report on loan applications received and approved, and early and extended loan repayments** – POPP form (Schedule 13);

- 13a) Report on changes in expected credit losses on financial assets** – POKG form (Schedule 13a);
- 13b) Report on transfers between impairment stages** – PNO Form (Schedule 13b);
- 14) Major bank depositors** – DEP form (Schedule 14);
- 15) Daily report on bank liquidity ratio** – LIK form (Schedule 15);
- 15a) Reports for the purpose of calculating the liquidity coverage ratio** – PPLA forms 1–4 (Schedule 15a);
- 16) deleted**
- 17) deleted**
- 18) Daily report on bank FX risk ratio** – DEV Form (Schedule 18);
- 19) Daily report on planned transactions and projections of liquid funds** – LIKPROJ Form (Schedule 19);
- 20) Report on new share issues** – EA form (Schedule 20);
- 21) Report on share capital increase/decrease** – AK form (Schedule 21);
- 22) Consolidated balance sheet statement of the banking group** – KBS form (Schedule 22);
- 23) Consolidated income statement of the banking group** – KBU form (Schedule 23);
- 23a) Consolidated statement of other comprehensive income of the banking group** – KOCI form (Schedule 23a);
- 24) Reports on the ratio of the bank's Tier 1 capital and the exposure amount – leverage ratio** – LR forms 1–3 (Schedule 24);
- 25) Report on debt-to-income ratio** – DTI form (Schedule 25);
- 26) Report on daily balance of receivables and liabilities** – DPO form (Schedule 26);
- 27) Report on the share of loans and securities in FX and in dinars indexed to an FX clause in total new loans to the non-financial and non-government sector and securities bought from persons in this sector** – FX1 form (Schedule 27);¹
- 28) Report on changes in FX-indexed dinar loans and FX loans approved to debtors from the non-financial and non-government sector** – FX 2 form (Schedule 28);²
- 29) Report on changes in FX-indexed dinar loans and FX loans approved to debtors from the non-financial and non-government sector – cumulatively** – FX 3 form (Schedule 29);³
- 30) Report on Available Stable Funding for the purpose of calculating the Net Stable Funding Ratio** – EOSF form (Schedule 30);

¹ On 31 December 2025, in Section 2 of this Decision, item 27) shall be amended to read:

“**27) Report on the stock and share of FX and FX-indexed loans and securities for the purpose of calculating deductibles from Common Equity Tier 1 capital** – FX form (Schedule 27);”.

² On 31 December 2025, in Section 2 of this Decision, item 28) shall be deleted.

³ On 31 December 2025, in Section 2 of this Decision, item 29) shall be deleted.

31) Report on Required Stable Funding for the purpose of calculating the Net Stable Funding Ratio – EZSF form (Schedule 31);

32) Report on the calculation of the Net Stable Funding Ratio – NSIF form (Schedule 32);

33) Report on allocation of expected cash flows by predefined time buckets – IRRBB 1 form (Schedule 33);⁴

34) Report on allocation of expected cash flows for the purpose of calculating net income under the projected risk-free interest rate component – IRRBB 2 form (Schedule 34);⁴

35) Report on IRRBB measures calculation – IRRBB 3 form (Schedule 35);⁴

36) Report on the results of SOT (Supervisory Outlier Test) – IRRBB 4 form (Schedule 36);⁴

3. The content of forms from Section 2 of this Decision is as set out in Schedules 1–15a and in Schedules 18–36⁵ attached and integral thereto.

4. Banks shall disclose data in their reports under Section 2 hereof fully and accurately, in accordance with regulations.

5. Banks shall submit the reports hereunder to the National Bank of Serbia electronically, in the format and manner prescribed by the special guidelines on the electronic submission of data to the National Bank of Serbia.

6. Banks shall submit the reports from Section 2, items 1)–7) hereof, apart from the report under item 6a) of that Section, as well as the reports under items 24), 25), 27), 28), 29), 30), 31) and 32) of that Section⁶, on a quarterly basis in the following timeframes:

– report for Q1, with data as at 31 March of the current year – by no later than 20 April of the current year;

– report for Q2, with data as at 30 June of the current year – by no later than 20 July of the current year;

– report for Q3, with data as at 30 September of the current year – by no later than 20 October of the current year;

– report for Q4, with data as at 31 December of the current year – by no later than 5 March of the following year.

⁴ Provisions under items 33) to 36) in Section 2 of this Decision shall be applied as of 30 June 2026.

⁵ On 31 December 2025, Schedule 27 of this Decision shall be replaced by a new Schedule 27, printed along with the Decision Amending the Decision on Reporting Requirements for Banks (RS Official Gazette, No 101/2025) and Schedules 28 and 29 shall be deleted.

⁶ On 30 June 2026, in Section 6 of this Decision, the words “as well as the reports under items 24), 25), 27), 28), 29), 30), 31) and 32) of that Section” shall be replaced by the words “as well as the reports under items 24), 25) and 27) through 36) of that Section”.

7. Banks shall submit the reports from Section 2, item 6a), items 8)–11a) and items 13a), 13b) and 15a) hereof on a monthly basis, no later than on the 20th day of the current month, with data as at the last calendar day of the previous month, and they shall submit reports with data as at 31 December of the current year after the closing of business books and no later than 5 March of the following year.

By way of exception to paragraph 1 hereof, reports from that paragraph with data as at 31 January of the current year shall be submitted no later than on 12 March of the same year.

Banks shall submit the report from Section 2, item 12) hereof on a monthly basis, no later than on the 20th day of the current month, with data as at the last calendar day of the previous month.

8. Banks shall submit the report from Section 2, item 13) hereof on a monthly basis, within no more than five business days from the day for which the report is prepared, with data as at the last calendar day of the previous month.

9. Banks shall submit the report from Section 2, item 14) hereof on a weekly basis, no later than the first business day of the week with data as at the last business day of the prior week, as well as on a monthly basis, no later than on the 20th day of the month, with data as at the last calendar day of the previous month.

10. Banks shall submit the reports from Section 2, items 15) and 26) hereof each business day with data as at the end of the prior business day.

Banks shall submit the report from Section 2, item 26) hereof also within the deadlines from Section 7, paragraphs 1 and 2 hereof, with data as at the last calendar day of the previous month, after submitting the reports from those provisions.

11. Banks shall submit the report from Section 2, item 18) hereof each business day with data as at the end of the prior business day and twice during each business day showing the latest data available prior to the submission of the report.

After calculation of capital and recording of all business changes, banks shall submit the report from paragraph 1 hereof on a quarterly basis, with data as at the last day of each quarter, and within the deadlines specified in Section 6 hereof.

12. Banks shall submit the report from Section 2, item 19) hereof each business day with the data available for that day.

13. Banks shall submit the reports from Section 2, items 20) and 21) hereof no later than seven business days after the change occurred, with data as at the date of change.

14. The ultimate parent company of a banking group subject to consolidated supervision of the National Bank of Serbia shall compile and submit to the National Bank of Serbia the reports prescribed under Section 2, items 2), 4), 5), 15a), 18), 22), 23), 23a), 24), 30), 31) and 32) hereof⁷ for that banking group by no later than 31 May of the current year with data as at 31 December of the last year and/or by no later than 30 September of the current year with data as at 30 June.

14a. Deadlines for submission of reports prescribed by this decision may be extended during national holidays, of which banks shall be informed by the National Bank of Serbia.

Deadlines for submission of reports prescribed by this decision may be extended in case of force majeure, of the occurrence of which the bank shall timely inform the National Bank of Serbia.

15. This Decision repeals the Decision on Bank Reporting Requirements (RS Official Gazette, Nos 45/2011, 94/2011 and 87/2012) as of the date of its application, except for Section 2, items 17) through 20) and Section 10 of the former Decision, which shall be repealed as of the effective date of this Decision.

16. This Decision shall become effective on the eighth day after the date of its publication in the RS Official Gazette and shall apply as of 31 December 2014, except for Section 2, items 15) through 19) and Sections 10 to 12 hereof which shall apply as of the effective date of this Decision.

NBS Executive Board No 42
13 November 2014
Belgrade

Chairman
of the NBS Executive Board
Governor
National Bank of Serbia
Dr Jorgovanka Tabaković, sign.

⁷ On 30 June 2026, in Section 14 of this Decision, the words "reports prescribed under Section 2, items 2), 4), 5), 15a), 18), 22), 23), 23a), 24), 30), 31) and 32) hereof" shall be replaced by the words "reports prescribed under Section 2, items 2), 4), 5), 15a), 18), 22), 23), 23a), 24) and 30) through 36) hereof".

Independent provisions of the Decision Amending the Decision on Reporting Requirements for Banks (RS Official Gazette No 100/2023)

7. Banks shall submit to the National Bank of Serbia reports from Section 1 hereof not later than 20 April 2024, with data as at 31 March 2024, for the purpose of examining banks' capabilities for submission of these reports in accordance with the provisions of this Decision and their appropriate preparation for such reporting.

The obligation to submit reports from paragraph 1 hereof shall not apply to the ultimate parent company of the banking group subject to consolidated supervision of the National Bank of Serbia.

8. Banks shall submit the reports from Section 1 of this Decision to the National Bank of Serbia for the first time by 20 July 2024 at the latest, with data as at 30 June 2024.

9. This Decision shall become effective on 21 November 2023 and shall apply as of 30 June 2024.

Independent provision of the Decision Amending the Decision on Reporting Requirements for Banks (RS Official Gazette, No 41/2025)

4. This Decision shall become effective on 17 May 2025 and shall apply as of 1 October 2025, except for Section 1, paragraph 2 and Section 3 hereof⁸, which shall apply as of 30 June 2025.

Independent provisions of the Decision Amending the Decision on Reporting Requirements for Banks (RS Official Gazette, No 51/2025)

6. Banks shall submit the reports from Section 1 of this Decision⁹ by no later than 5 March 2026, with data as at 31 December 2025, for the purpose of examining banks' capabilities for submission of these reports in accordance with the provisions of this Decision and their appropriate preparation for such reporting.

⁸ It relates to Section 2, item 27) i.e. Schedule 27 of this consolidated text.

⁹ It relates to reports from Section 2, items 33) through 36) of this consolidated text.

The obligation to submit reports from paragraph 1 hereof shall not apply to the ultimate parent company of the banking group subject to consolidated supervision of the National Bank of Serbia.

7. Banks shall submit the reports from Section 1 of this Decision⁹ to the National Bank of Serbia for the first time by 20 July 2026 at the latest, with data as at 30 June 2026.

8. This Decision shall become effective on 25 June 2025 and shall apply as of 30 June 2026.

Independent provision of the Decision Amending the Decision on Reporting Requirements for Banks (RS Official Gazette, No 101/2025)

4. This Decision shall become effective on 22 November 2025 and shall apply as of 31 December 2025.