

EN

ANNEX III

SUPERVISORY REVIEW AND EVALUATION PROCESS (SREP)
List of templates
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010	Date of the last update of information in this template		30/06/2025
020	Scope of application of SREP (Article 36 of IFD)	<p>Description of the competent authority's approach to the scope of application of SREP including:</p> <ul style="list-style-type: none"> ·what types of investment firms are covered by/excluded from SREP. ·a high-level overview of how the competent authority takes into account the principle of proportionality when considering the scope of SREP and frequency of assessment of various SREP elements⁽²⁾. 	<p>Art. 42 VVG and guidelines SREP according to Directive (EU) 2019/2034 (EBA/GL/2022/09 resp. ESMA35-42-1470)</p>
030	Assessment of SREP elements (Articles 36 of IFD)	<p>Description of the competent authority's approach to the assessment of individual SREP elements-including:</p> <ul style="list-style-type: none"> ·a high-level overview of the assessment process and methodologies applied to the assessment of SREP elements, including: (i) business model analysis; (ii) assessment of internal governance and investment firm-wide controls; (iii) assessment of risks to capital; and (iv) assessment of risks to liquidity; ·a high-level overview of how the competent authority takes into account the principle of proportionality when assessing individual SREP elements⁽³⁾. 	<p>Art. 42 VVG and guidelines SREP according to Directive (EU) 2019/2034 (EBA/GL/2022/09 resp. ESMA35-42-1470)</p>
040	Review and evaluation of ICAAP and ILAAP (Articles 24 and 36 of IFD)	<p>Description of the competent authority's approach to the review and evaluation of the additional own funds and specific liquidity requirements as part of the SREP, and, in particular, for assessing the reliability of additional own funds and liquidity calculations for the purposes of determining additional own funds and liquidity requirements including⁽⁴⁾:</p> <ul style="list-style-type: none"> ·an overview of the methodology applied by the competent authority to review the internal capital adequacy assessment process (ICAAP) and the internal liquidity adequacy assessment process (ILAAP) of investment firms; ·information/reference to the competent authority requirements for submission of ICAAP and ILAAP-related information, in particular covering what information needs to be submitted; ·information on whether an independent review of the ICAAP and the ILAAP is required from the investment firms. 	<p>Art. 42 VVG and guidelines SREP according to Directive (EU) 2019/2034 (EBA/GL/2022/09 resp. ESMA35-42-1470)</p>
050	Overall SREP assessment and supervisory measures (Articles 38 and 39 of IFD)	<p>Description of the competent authority's approach to the overall SREP assessment (summary) and application of supervisory measures on the basis of the overall SREP assessment⁽⁵⁾.</p> <p>Description of how SREP outcomes are linked to the application of early intervention measures according to Article 27 of Directive 2014/59/EU and determination of conditions whether the investment firm can be considered failing or likely to fail according to Article 32 of that Directive⁽⁶⁾.</p>	<p>Art. 42 VVG and guidelines SREP according to Directive (EU) 2019/2034 (EBA/GL/2022/09 resp. ESMA35-42-1470)</p>