



The EUROPEAN SUPERVISOR EDUCATION INITIATIVE (ESE)

presents the seminar on

“IFRS vs. Basel requirements for banks”

hosted by: Federal Financial Supervisory
Authority (BaFin)

Date: 24 - 26 March 2026

Venue: Graurheindorfer Straße 108
53117 Bonn, Germany



OBJECTIVES

General Background

Regulatory requirements for banks have been changing since the great financial crisis. The Basel II regulations were expanded and revised, leading to the introduction of the Capital Requirements Regulation (CRR) in the EU in 2014. Basel III was finalized in 2017 and implemented in the EU in 2025. At the same time, the International Financial Reporting Standards (IFRS) became of increasing relevance also for the regulatory framework, as many institutions are required to apply IFRS in their financial reporting which serves as the basis for many regulatory requirements. The IFRS are particularly relevant in the calculation of regulatory capital (e.g., consolidation, P&L or OCI effects, prudential filters), capital requirements for on-balance sheet exposures (e.g., classification and measurement of financial instruments) and determining expected credit losses according to IFRS 9. Against this background, also regulatory reporting and disclosure requirements have been expanded to ensure transparency and consistency in regulatory and financial information. Hence, compliance with regulatory requirements requires profound knowledge of the relevant IFRS regulations.

This seminar provides a comprehensive overview of the relevant regulatory requirements from Basel and CRR, and the interactions with the respective IFRS accounting standards. The seminar will focus on the areas of capital and consolidation, credit risk (IFRS 9, IRBA), market risk (fair value measurement, FRTB) as well as reporting and disclosure requirements.

TARGET GROUP

Experts from supervisory authorities and central banks whose work focus is the stability and supervision of the banking industry and financial markets.

TRAINERS

This seminar on IFRS versus Basel requirements for banks will be conducted by experts from Deutsche Bundesbank and PwC.

They will provide expert information, theoretical background, and practice experience from an audit as well as a supervisory perspective. The participants are invited to discuss practical implementation issues and regulatory implications and experiences.



PROGRAMME

Tuesday, 24 March 2026

- 11:00 - 11:15 Welcome by ESE representative and Introduction
- Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 11:15 - 12:30 **Module 1 - Background and Overview**
- a) Supervisory environment
b) Basel/CRR
c) IFRS
- Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 12:30 - 13:30 Lunch Break
- 13:30 - 15:00 **Module 2 - Consolidation requirements**
- a) Consolidation acc. to IFRS 10
b) Prudential Consolidation
- Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 15:00 - 15:30 Coffee Break
- 15:30 - 17:00 **Module 3 - Definition and calculation of own funds**
- a) Capital instruments
b) Prudential Filters & Deductions
- Matthias Gutmann (Deutsche Bundesbank)*
- 18:30 - 21:00 Social Event (City tour + Dinner at Tuscolo Münsterblick,
Gerhard-von-Are- Str. 8, 53111 Bonn)



Wednesday, 25 March 2026

- 09:00 - 10:30 **Module 4 - Trading & Banking Book**
a) Trading Book & Banking Book definitions and boundary
b) IFRS 9 classification and business model

Christoph Himmelmann (PwC) and further PwC experts
- 10:30 - 11:00 **Coffee Break**
- 11:00 - 12:30 **Module 5 - Trading Book & Market Risk**
a) Market Risk Positions & Valuation according to IFRS13
b) Market Risk RWA and Fundamental Review of the Trading Book (FRTB)
c) Interest Rate Risk in the Banking Book

Christoph Himmelmann (PwC) and further PwC experts
- 12:30 - 13:30 **Lunch Break**
- 13:30 - 15:00 **Module 6 - Banking Book & Credit risk**
a) Introduction into Credit Risk Modelling
b) IRB Modelling - PD, EAD, LGD, Downturn LGD, MoC

Christoph Himmelmann (PwC) and further PwC experts
- 15:00 - 15:30 **Coffee Break**
- 15:30 - 17:00 **Module 6 - Banking Book & Credit Risk (cont'd)**
c) IFRS 9 Modelling - PD, EAD, LGD, Staging, ECL

Christoph Himmelmann (PwC) and further PwC experts



Thursday, 26 March 2026

- 09:00 - 10:30 **Module 6 - Banking Book & Credit Risk (cont'd)**
- d) ESG and geopolitical risks in Credit Risk Modelling
- Christoph Himmelmann (PwC) and further PwC experts*
- 10:30 - 11:00 **Coffee Break**
- 11:00 - 12:30 **Module 7 - Disclosure & Reporting**
- a) IFRS Financial Statements
b) Basel Pillar 3 Disclosure Framework
c) Reg Reporting (COREP & FINREP)
- Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 12:30 - 13:30 **Lunch Break**
- 13:30 - 14:30 **Module 8 - Finalisation of Basel III (CRR3)**
- Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*
- 14:30 - 15:00 **Q&A, Wrap-up & Closing**
- Christoph Himmelmann (PwC) and Matthias Gutmann (Deutsche Bundesbank)*



EUROPEAN SUPERVISOR EDUCATION INITIATIVE

ORGANISATIONAL INFORMATION

Seminar Venue:

The seminar will be held at:
Federal Financial Supervisory Authority (BaFin)
Graurheindorfer Straße 108
53117 Bonn
Room: II/310

Accommodation:

A block hotel reservation has been arranged by Federal Financial Supervisory Authority in the Motel One Bonn-Beethoven

Seminar Registration:

Seminar fee: 650 € (excl. accommodation)

Please register via the ESE website until Friday, 30 January 2026.

<https://www.ese-initiative.org/ese-en/>

Lunches, snacks and soft drinks will be provided throughout the seminar. One social event with dinner are also included.

The confirmation of participation will be sent after the registration deadline. In case a registration already confirmed by ESE is cancelled after the registration deadline and no replacement for this place can be found, the complete seminar fee is due and will be invoiced by ESE.

Invoices will be issued and sent to the individual institutions after the seminar has taken place.

Seminar organisation in general

ESE Secretariat, Deutsche Bundesbank, Frankfurt a.M.
Email: ese-initiative@bundesbank.de

Specific questions regarding the venue and organisation:

Federal Financial Supervisory Authority (BaFin),
Graurheindorfer Straße 108, Bonn

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EUROPEAN SUPERVISOR EDUCATION INITIATIVE

About ESE

The European Supervisor Education Initiative (ESE) is an alliance of central banks and supervisory authorities in Europe with the objective to qualify financial supervisors in Europe. Its members are Banka Slovenije, Banque centrale du Luxembourg, Czech National Bank, De Nederlandsche Bank, Deutsche Bundesbank, German Federal Financial Supervisory Authority and Oesterreichische Nationalbank.

ESE is committed to high level training based on uniform standards to enhance financial supervisors' knowledge and skills and to promote a common European supervisory culture and practice. The initiative offers a modular seminar programme for banking, insurance and securities and markets supervisors, financial stability analysts and economists from central banks and supervisory authorities in Europe.

ESE is always open to new members or cooperations. Any contribution by European central banks, supervisory authorities or other institutions in the field of financial supervision sharing the idea that training is crucial to the success of financial supervision is highly appreciated.