

**Basic information**

**2025/2543(DEA)**

DEA - Delegated acts procedure

Technical details of back-testing and profit and loss attribution requirements, the criteria for assessing the modellability of risk factors, and the treatment of foreign-exchange risk and commodity risk in the non-trading book

Supplementing [2011/0202\(COD\)](#)

**Subject**

2.50.03 Securities and financial markets, stock exchange, CIUTS, investments

2.50.04 Banks and credit

2.50.05 Insurance, pension funds

2.50.08 Financial services, financial reporting and auditing

2.50.10 Financial supervision

Procedure completed - delegated act enters into force