

ANNEX I

Part 5

Specific disclosure requirements applied to institutions

	Directive 2013/36/EU	Regulation (EU) No 575/2013	Provision	Information to be provided by the competent authority	
010	Date of the last update of information in this template				31.07.2020
020	Article 106(1)(a)		Competent authorities may require institutions to publish information referred to in Part Eight of Regulation (EU) No 575/2013 more than once per year, and to set deadlines for publication	Frequency and deadlines for publication applicable to institutions	N/A
030	Article 106(1)(b)		Competent authorities may require institutions to use specific media and locations for publications other than the financial statements	Types of specific media to be used by institutions	N/A
040		Article 13(1) and (2)	Significant subsidiaries and those which are of material significance for their local market shall disclose information specified in Part Eight of Regulation (EU) No 575/2013 on an individual or sub-consolidated basis.	Criteria applied by the competent authority to assess the significance of a subsidiary	<i>Pursuant to Article 2(42) of the Austrian Banking Act (BWG) a significant institution is an undertaking whose total assets amount to at least 5% of those of the group of credit institutions to which it belongs and that is to be classified by the FMA as significant on the basis of size, business structure, client base, business type, geographical area of activity, subordinate institutions and their significant importance for the Austrian financial sector in light of financial stability considerations.</i>