

ANNEX I

Part 8		
Regulatory and financial reporting		
010	Date of the last update of information in this template	31.07.2020
020	Implementation of the reporting on financial information in accordance with the Commission Implementing Regulation 680/2014	
030	Is the application of the requirement set out in Article 99(2) of Regulation (EU) No 575/2013 extended to institutions which do not apply international accounting standards as applicable under Regulation (EC) No 1606/2002?	No
040	<i>If so, what accounting frameworks apply to these institutions?</i>	N/A
050	<i>If so, which is the level of application of the reporting? (solo/consolidated/sub-consolidated basis)</i>	N/A
060	Is the application of requirements set out in Article 99(2) of Regulation (EU) No 575/2013 extended to financial entities other than credit institutions or investment firms?	No
070	<i>If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?</i>	N/A
080	<i>If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?</i>	N/A
090	Are XBRL standards used for submitting the reporting to the competent authority?	No
100	Implementation of the reporting on own funds and own funds requirements in accordance with the Commission Implementing Regulation 680/2014	
110	Is the application of requirements set out in Article 99(1) of Regulation (EU) No 575/2013 extended to financial entities other than credit institutions or investment firms?	<i>Yes, but only with regard to the CRR-definition. It has to be taken into consideration that these entities are treated as credit institutions pursuant to Article 1 of the Austrian Banking Act (BWG) and therefore the scope was not extended beyond the wider definition of credit institutions under Austrian law.</i>
120	<i>If so, what accounting frameworks apply to these financial entities?</i>	<i>Austrian nGAAP (UGB)</i>
130	<i>If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?</i>	<i>Financial institutions focussing on export promotion e.g. leasing or factoring.</i>
140	<i>If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?</i>	<i>Currently there are 18 financial entities that are treated as banks and require reporting. In general they have a balance sheet total below EUR 1.5 billion.</i>
150	Are XBRL standards used for submitting the reporting to the competent authority?	No