

## EN - ANNEX I

<b>Part 8</b>		
<b>Regulatory and financial reporting</b>		
010	<b>Date of the last update of information in this template</b>	19.09.2023
020	<b>Implementation of the reporting on financial information in accordance with the Commission Implementing Regulation 680/2014</b>	
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?	<i>No</i>
040	<i>If so, what accounting framework(s) apply to these institutions?</i>	<i>N/A</i>
050	<i>If so, which is the level of application of the reporting? (solo/consolidated/sub-consolidated basis)</i>	<i>N/A</i>
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?	<i>No</i>
070	<i>If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?</i>	<i>N/A</i>
080	<i>If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?</i>	<i>N/A</i>
090	Are XBRL standards used for submitting the reporting to the competent authority?	<i>No</i>
100	<b>Implementation of the reporting on own funds and own funds requirements in accordance with the Commission Implementing Regulation 680/2014</b>	
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>Those financial institutions that can be risk-weighted according to Art. 119(5) CRR.</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 21 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?	<i>No</i>