Part 8
Regulatory and financial reporting

010	**Date of the last update of information in this template**	*03.06.2026*
020	**Implementation of the reporting on financial information in accordance with the Commission Implementing Regulation 2021/451**	
030	Is the application of the requirement set out in Article 430(3) 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	*If so, what accounting frameworks apply to these institutions?*	*N/A*
050	*If so, which is the level of application of the reporting? (solo/consolidated/sub-consolidated basis)*	*N/A*
060	Is the application of requirement set out in Article 430(3) of Regulation (EU) No 575/2013 extended to financial entities other than credit institutions or investment firms?	*No*
070	*If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?*	*N/A*
080	*If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?*	*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 2021/451**	
110	Is the application of requirements set out in Article 430(1), point (a) of Regulation (EU) No 575/2013 extended to financial entities other than credit institutions or investment firms?	*Yes, but only with regard to the CRR-definition. It has to be taken into*
120	*If so, what accounting frameworks apply to these financial entities?*	*Austrian nGAAP (UGB)*
130	*If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?*	*Those financial institutions that can be risk-weighted*
140	*If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?*	*Currently there are 21 financial entities that are treated as banks and require reporting. In*
150	Are XBRL standards used for submitting the reporting to the competent authority?	*No*