

**EN  
ANNEX I**

**Part 8  
Regulatory and financial reporting**

010	<b>Date of the last update of information in this template</b>	28.06.2024
020	<b>Implementation of the reporting on financial information in accordance with the Commission Implementing</b>	
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	<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 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	<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	<b>Implementation of the reporting on own funds and own funds requirements in accordance with the</b>	
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 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.
120	<i>If so, what accounting frameworks apply to these financial entities?</i>	Austrian nGAAP (UGB)
130	<i>If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?</i>	Those financial institutions that can be risk-weighted according to Art. 119(5) CRR.
140	<i>If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?</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.
150	Are XBRL standards used for submitting the reporting to the competent authority?	No