

**EN
ANNEX I**

Part 8 Regulatory and financial reporting

010	Date of the last update of information in this template	13.06.2025
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	<i>If so, what accounting framework_s 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	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?	<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?	No