PART 8
Regulatory and financial reporting

Date of the last update of information in this template	(20/07/2018)

Implementation of the reporting on financial information in accordance with the Commission Implementing Regulation (EC) No 650/2014

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*
If so, what accounting frameworks apply to these institutions?	*Not applicable.*
If so, which is the level of application of the reporting? (solo/consolidated/sub-consolidated basis)	*Not applicable.*
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*
If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?	*Not applicable.*
If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?	*Not applicable.*
Are XBRL standards used for submitting the reporting to the competent authority?	*Yes, only for 3 credit institutions which are required to report the information concerned also to EBA.*

Implementation of the reporting on own funds and own funds requirements in accordance with the Commission Implementing Regulation (EC) No 650/2014

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?	*No.*
If so, what accounting frameworks apply to these financial entities?	*Not applicable.*
If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?	*Not applicable.*
If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?	*Not applicable.*
Are XBRL standards used for submitting the reporting to the competent authority?	*Yes, only for 3 credit institutions which are required to report the information concerned also to EBA.*