Part 8
Regulatory and financial reporting

010	**Date of the last update of information in this template**	(09/09/2019)
020	**Implementation of the reporting on financial information in accordance with the Commission Implementing Regulation 680/2014**	
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?	No
040	*If so, what accounting framework s apply to these institutions?*	Not applicable.
050	*If so, which is the level of application of the reporting? (solo/consolidated/sub-consolidated basis)*	Not applicable.
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?	No
070	*If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?*	Not applicable.
080	*If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?*	Not applicable.
090	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.
100	**Implementation of the reporting on own funds and own funds requirements in accordance with the Commission Implementing Regulation 680/2014**	
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?	No.
120	*If so, what accounting frameworks apply to these financial entities?*	Not applicable.
130	*If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?*	Not applicable.
140	*If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?*	Not applicable.
150	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.