

**EN**  
**ANNEX I**



Banc Ceannais na hÉireann  
Central Bank of Ireland  
Eurosystem

**Part 8**

**Regulatory and financial reporting**

010	<b>Date of the last update of information in this template</b>	17/06/2019
020	<b>Implementation of the reporting on financial information in accordance with the Commission Implementing Regulation 680/2014</b>	
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?	Yes
040	<i>If so, what accounting framework<u>s</u> apply to these institutions?</i>	<i>Irish GAAP</i>
050	<i>If so, which is the level of application of the reporting? (solo/consolidated/sub-consolidated basis)</i>	<i>Solo/Consolidated/Sub-consolidated basis</i>
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	<i>If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?</i>	<i>na (not applicable)</i>
080	<i>If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?</i>	<i>na</i>
090	Are XBRL standards used for submitting the reporting to the competent authority?	Yes
100	<b>Implementation of the reporting on own funds and own funds requirements in accordance with the Commission Implementing Regulation 680/2014</b>	
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	<i>If so, what accounting frameworks apply to these financial entities?</i>	<i>na</i>
130	<i>If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?</i>	<i>na</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>na</i>
150	Are XBRL standards used for submitting the reporting to the competent authority?	Yes