

EN
ANNEX I



Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosysteem

Part 8

Regulatory and financial reporting

010	Date of the last update of information in this template	(25/06/2020)
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?	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	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	<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