



Part 8		
Regulatory and financial reporting		
010	Date of the last update of information in this template	09/05/2025
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?	Yes
040	If so, what accounting framework <u>s</u> apply to these institutions?	Irish GAAP
050	If so, which is the level of application of the reporting? (solo/consolidated/sub-consolidated basis)	Solo/Consolidated/S ub-consolidated basis
060	Is the application of requirements 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	If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?	N/A
080	If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?	N/A
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 2021/451	
110	Is the application of requirements set out in Article 430(1)(a) 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?	N/A
130	If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?	N/A
140	If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?	N/A
150	Are XBRL standards used for submitting the reporting to the competent authority?	Yes