



Part 8
Regulatory and financial reporting

010	Date of the last update of information in this template	11/06/2026
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	<i>If so, what accounting framework_s apply to these institutions?</i>	Irish GAAP
050	<i>If so, which is the level of application of the reporting? (solo/consolidated/sub-consolidated basis)</i>	Solo/Consolidated/Sub-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	<i>If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?</i>	N/A
080	<i>If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?</i>	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	<i>If so, what accounting frameworks apply to these financial entities?</i>	N/A
130	<i>If so, what types of financial entities (e.g. financial firms) are subject to these reporting requirements?</i>	N/A
140	<i>If so, what is the size of these financial entities in terms of total balance sheet (on a solo basis)?</i>	N/A
150	Are XBRL standards used for submitting the reporting to the competent authority?	Yes