

Annex I Part 5

Specific disclosure requirements applied to institutions

	Directive 2013/36/EU	Regulation (EU) No 575/2013	Provision	Information to be provided by the competent authority	
010	Date of the last update of information in this template				30 June 2023
020	Article 106(1)(a)		Competent authorities may require institutions to publish information referred to in Part Eight of Regulation (EU) No 575/2013 more than once per year, and to set deadlines for publication	Frequency and deadlines for publication applicable to institutions	N
030	Article 106(1)(b)		Competent authorities may require institutions to use specific media and locations for publications other than the financial statements	Types of specific media to be used by institutions	In accordance with Article 165, para. 1 of the Credit Institutions Act (OG 159/2013, 19/2015, 102/2015, 15/2018, 70/2019, 47/2020, 146/2020 and 151/2022), credit institutions are required to publish information referred to in Part Eight of Regulation (EU) No 575/2013 on their websites.
040		Article 13(1) and (2)	Significant subsidiaries and those which are of material significance for their local market shall disclose information specified in Part Eight of Regulation (EU) No 575/2013 on an individual or sub-consolidated basis.	Criteria applied by the competent authority to assess the significance of a subsidiary	N