

Commission Implementing Regulation (EU) No 680/2014 of 16 April 2014 laying down implementing technical standards with regard to supervisory reporting of institutions according to Regulation (EU) No 575/2013 of the European Parliament and of the Council (Text with EEA relevance)

CHAPTER 3

**FORMAT AND FREQUENCY OF REPORTING ON OWN FUNDS,  
OWN FUNDS REQUIREMENTS AND FINANCIAL INFORMATION**

*SECTION 1*

*Format and frequency of reporting on own funds and own funds requirements*

*Article 8*

**Format and frequency of reporting on own funds and own funds requirements for groups which only consist of investment firms subject to Article 95 and 96 Regulation (EU) No 575/2013 on a consolidated basis**

1 In order to report information on own funds and on own funds requirements according to Article 99 of Regulation (EU) No 575/2013 on a consolidated basis, investment firms of groups which consist only of investment firms subject to Article 95 of Regulation (EU) No 575/2013 shall submit the following information on a consolidated basis:

- a the information on own funds and own funds requirements as specified in templates 1 to 5 of Annex I according to the instructions in point 1 of Part II of Annex II, with a quarterly frequency;
- b the information on own funds and own funds requirements regarding entities included in the scope of consolidation as specified in template 6 of Annex I, according to the instructions in point 2 of Part II of Annex II, with a semi-annual frequency.

2 In order to report information on own funds and on own funds requirements according to Article 99 of Regulation (EU) No 575/2013 on a consolidated basis, investment firms of groups which consist of investment firms subject to both Article 95 and Article 96 as well as groups which consist only of investment firms subject to Article 96 of Regulation (EU) No 575/2013 shall submit the following information on a consolidated basis:

- a the information specified in points (a) and (b) (1) of Article 5, with the frequency specified therein;
- b the information regarding entities included in the scope of consolidation as specified in template 6 of Annex I, according to the instructions of point 2 of Part II of Annex II, with a semi-annual frequency.