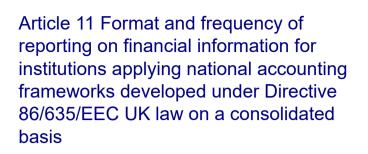
Chapter



(1) Where a competent authority has extended the reporting requirements of financial information on a consolidated basis to institutions established in the United Kingdom in accordance with Article 99(6) Regulation (EU) No 575/2013, institutions shall submit the information specified in Annex IV on a consolidated basis, according to the instructions in Annex V and the information specified in Annex VIII on a consolidated basis, according to the instructions in Annex IX.

(2) The information referred to in paragraph 1 shall be submitted according to the following specifications:

- (a) the information specified in Part 1 of Annex IV with a quarterly frequency;
- (b) the information specified in Part 3 of Annex IV with a semi-annual frequency;
- (c) the information specified in Part 4 of Annex IV with an annual frequency;

(d) the information specified in template 20 in Part 2 of Annex IV with a quarterly frequency in the manner provided in point (4) of Article 5 (a). The entry and exit criteria referred to in Article 4 shall apply;

(e) the information specified in template 21 in Part 2 of Annex IV where tangible assets subject to operating leases are equal or higher than 10 % of total tangible assets as reported in template 1.1 in Part 1 of Annex IV with a quarterly frequency. The entry and exit criteria referred to in Article 4 shall apply;

(f) the information specified in template 22 in Part 2 of Annex IV where net fee and commission income is equal or higher than 10 % of the sum of net fee and commission income and net interest income as reported in template 2 in Part 1 of Annex IV with a quarterly frequency. The entry and exit criteria referred to in Article 4 shall apply;

(g) the information specified in Annex VIII for exposures whose exposure value is larger than or equal to EUR 300 million but less than 10 % of the institution's eligible capital with a quarterly frequency.