

Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (Text with EEA relevance)

TITLE VII

**PRUDENTIAL SUPERVISION**

*CHAPTER 2*

*Review Processes*

*Section II*

*Arrangements, processes and mechanisms of institutions*

*Sub-Section 3*

***Governance***

*Article 90*

**Public disclosure of return on assets**

Institutions shall disclose in their annual report among the key indicators their return on assets, calculated as their net profit divided by their total balance sheet.