

Overview of reporting requirements as at the reporting date 31 December 2023 pursuant to **CRD**

	REM Benchmarking (REM BM)	REM High Earners (REM HE)	REM Gender Pay Gap (REM GAP)
Scope	<ul style="list-style-type: none"> (1) CRR credit institutions that do not belong to a group¹ and are significant pursuant to Section 1(3c) of the Banking Act (2) The superordinated undertaking of a group, provided that the group includes at least one significant CRR credit institution pursuant to Section 1(3c) of the Banking Act (3) Large investment institutions 	<ul style="list-style-type: none"> (1) CRR credit institutions that do not belong to a group¹ (2) The superordinated undertaking of a group, provided that this undertaking is the EU parent institution, EU parent financial holding company or EU parent mixed financial holding company (3) Institutions pursuant to Section 53(1) of the Banking Act that conduct deposit business (4) Large investment institutions 	<ul style="list-style-type: none"> (1) CRR credit institutions that do not belong to a group¹ and are significant pursuant to Section 1(3c) of the Banking Act (2) In groups of institutions, where the superordinated institution is significant pursuant to Section 1(3c) of the Banking Act, the superordinated institution (3) In financial holding groups or mixed financial holding groups, where at least one CRR credit institution that is significant pursuant to Section 1(3c) of the Banking Act is part of the group, the CRR credit institution with the highest number of FTE at reporting date (4) Large investment institutions (5) Other CRR credit institutions upon request by BaFin to comply with reporting requirements to the European Banking Authority
Forms	R 01.00; R 02.00; R 03.00; R 05.00; R 09.00; R 10.00; R 11.00; R 12.00.a; R 12.00.b	R 04.00.a; R 04.00.b; R 04.00.c If applicable: R 04.01.a; R 04.01.b; R 04.01.c	R 06.00.a, R 06.00.b
Group submission: Consolidated or individual basis	<p>Generally consolidated basis</p> <p>Exception: Sub-consolidated basis if the superordinated undertaking domiciled in Germany is not the EU parent institution, EU parent financial holding company or EU parent mixed financial holding company</p>	<p>Consolidated basis</p> <p>If a medium-sized investment institution with at least one high earner is within the supervisory basis of consolidation, forms R 04.01.a, R 04.01.b, and R 04.01.c must also be submitted by the superordinated undertaking.</p>	Individual basis for all staff who are predominantly active in Germany
Special features		Nil reports no longer necessary	

¹ "Group" refers to groups of institutions, financial holding groups, or mixed financial holding groups.

Overview of reporting requirements for (medium-sized) investment institutions as at the reporting date 31 December 2023 pursuant to IFD

	REM Benchmarking (REM BM)	REM High Earners (REM HE)	REM Gender Pay Gap (REM GAP)
Scope	Upon request by BaFin: (1) The three largest medium-sized investment institutions; and (2) Other medium-sized investment institutions to comply with reporting requirements to the European Banking Authority	(1) Medium-sized investment institutions that do not belong to a group ¹ (2) The superordinated undertaking of a group, provided that this undertaking is the highest level of consolidation in the EEA ¹	Upon request by BaFin: (1) The three largest medium-sized investment institutions; and (2) Other medium-sized investment institutions to comply with reporting requirements to the European Banking Authority
Forms	R 01.01; R 02.01; R 02.02; R 05.01	R 04.01.a; R 04.01.b; R 04.01.c	R 06.01.a, R 06.01.b
Group submission: Consolidated or individual basis	Consolidated basis	Consolidated basis	Individual basis for all staff who are predominantly active in Germany

¹ If a medium-sized investment institution belongs to a group of institutions, a financial holding group, or a mixed financial holding group pursuant to the CRR, the report must be submitted by the superordinated undertaking pursuant to the CRR.