

Deutsche Bundesbank · Postfach 10 06 02 · 60006 Frankfurt am Main · Germany

To all institutions and  
associations.

Via email

Frankfurt am Main  
19 May 2022

## Notifying the supervisory authorities of the adoption date for annual accounts – implementation

Re: Electronic submissions following amendment of the Regulations Concerning Reports and the Submission of Documentation under the Payment Services Oversight Act (*Zahlungsdiensteaufsichtsgesetz – ZAG*) and under the Banking Act (*Kreditwesengesetz – KWG*), and the scheduled introduction of the Regulation Concerning Reports and the Submission of Documentation under the Investment Institutions Act (*Wertpapierinstitutsgesetz – WpIG*)

Dear Sir or Madam,

In our letter of 16 December 2021 on the amendment of the Regulations Concerning Reports and the Submission of Documentation, we informed you that the submission of drawn up and adopted annual accounts and of auditor engagement notifications, which were previously required to be carried out in paper form, would now be carried out in an electronic format.

BaFin and the Bundesbank would like to bring to your attention the fact that the date of adoption must be stated when submitting the adopted annual accounts. This obligation arising from the Regulations was not changed when the Regulations were revised.

In order to implement this in the context of the electronic submission process, please specify the adoption date directly in the file name (in the free text field), observing the following naming convention:

Free text field entry in file name

**DD\_MM\_YYYY**

*Numerical specification of the day, month and year*

The following examples illustrate the file name convention:

- Example 1 – Annual accounts under Section 26 KWG:  
26KWG.FJA\_123456\_2894561\_HV01\_2021\_DD\_MM\_YYYY.pdf
- Example 2 – Annual accounts under Section 22 ZAG:  
22ZAG.FJA\_654321\_2784563\_HV02\_2021\_DD\_MM\_YYYY.pdf

If your institution falls within the regulatory scope of the Regulation Concerning Reports and the Submission of Documentation under the Payment Services Oversight Act and you are using the relief offered by Section 6 thereof, please also use the file name conventions specified here when making your submissions. If, along with the adopted accounts, you provide the supervisory authorities with additional documentation, such as information on the use of profits, please upload it separately. The general file name conventions apply. To distinguish between submissions, please use the free text field here also.

We would also like to point out once again that the print function must not be blocked as this prevents further processing.

These requirements also apply to submission to BaFin.

Yours faithfully,

Deutsche Bundesbank

Georg Stindt

Dr Christian Drescher