

# Overview of reporting requirements as at the 31 December 2025 reporting date pursuant to **CRD**

	REM Benchmarking (REM BM)	REM High Earners (REM HE)
<b>Scope</b>	<p>(1) CRR credit institutions that do not belong to a group<sup>1</sup> and are significant pursuant to Section 1(3c) of the Banking Act or which are supervised by the ECB.</p> <p>(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 or a CRR credit institution which is supervised by the ECB.</p>	<p>(1) CRR credit institutions that do not belong to a group<sup>1</sup></p> <p>(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</p> <p>(3) Institutions pursuant to Section 53(1) of the Banking Act that conduct deposit business</p> <p>(4) Large investment institutions</p>
<b>Forms</b>	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
<b>Group submission: Consolidated or individual basis</b>	<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. The LEI of the medium-sized investment institution must be used in this context.</p>
<b>Special features</b>		Nil reports not necessary.

<sup>1</sup> "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 31 December 2025 reporting date pursuant to **IFD**

	REM Benchmarking (REM BM)	REM High Earners (REM HE)
<b>Scope</b>	<p>(1) Medium-sized investment institutions that do not belong to a group<sup>1</sup> and whose on-balance sheet and off-balance sheet assets, measured as the average of the last four preceding financial years (2021-2024), exceed 300 million euro.</p> <p>(2) In groups, the parent company, provided that the group includes at least one medium-sized investment institution whose on-balance sheet and off-balance sheet assets, measured as the average of the last four preceding financial years (2021-2024), exceed 300 million euro.</p>	<p>(1) Medium-sized investment institutions that do not belong to a group<sup>1</sup></p> <p>(2) The superordinated undertaking of a group, provided that this undertaking is the highest level of consolidation in the EEA<sup>2</sup></p>
<b>Forms</b>	R 01.01; R 02.01; R 02.02; R 05.01	R 04.01.a; R 04.01.b; R 04.01.c
<b>Group submission: Consolidated or individual basis</b>	Consolidated basis.	Consolidated basis.
<b>Special features</b>		Nil reports not necessary.

<sup>1</sup> “Group” refers to parent investment institutions, parent investment holding companies, or mixed parent investment holding companies.

<sup>2</sup> 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 may be submitted by the superordinated undertaking pursuant to the CRR. For technical reasons, the LEI of the medium-sized investment institution must be used in this context.