



2016 Regulation on Forms and Annual Reports

(*Formblatt- und Jahresmeldeverordnung 2016 – FJMV 2016*)

Full title

Regulation of the Financial Market Authority (FMA) on the Structure and Submission of Forms for Financial Statement Data pursuant to Article 30 para. 4 and Article 30a para. 1 PKG (2016 Regulation on Forms and Annual Reports – FJMV 2016; Formblatt- und Jahresmeldeverordnung 2016)

Original Version: Federal Law Gazette II No. 385/2012

Amendment: Federal Law Gazette II No. 16/2016

Preamble/Promulgation clause

Based on Article 30 para. 4 and Article 30a para. 1 of the *Pensionskassen Act* (PKG; Pensionskassengesetz), Federal Law Gazette No. 281/1990, last amended by the federal act in Federal Law Gazette I No. 68/2015, the following shall be determined by regulation:

Text

Structure of the annual report

Article 1. (1) The balance sheet and the income statement of the *Pensionskasse* (pension company) shall be prepared in accordance with the structure of the forms contained in **Annex 1**, and the report on activities of the investment and risk sharing group (IRG) shall be prepared in accordance with the structure of the forms contained in **Annex 2**.

1. **Annex 1** includes the following details:

- a) Balance sheet of the *Pensionskasse* – Form A for the joint stock company (AG),
- b) Income statement of the *Pensionskasse* – Form B for the joint stock company (AG),

2. **Annex 2** includes the following details:

- a) Statement of net assets of an investment and risk sharing group – Form A for the IRG,
- b) Income statement of an investment and risk sharing group – Form B for the IRG,
- c) Notes to the statement of net assets and income statement of an investment and risk sharing group – Form C for the IRG.

(2) The provisions pertaining to financial statements and valuation pursuant to Articles 2 and 3 of the 2012 Regulation on Quarterly Financial Statements (QMV 2012; Quartalsmeldeverordnung), published in Federal Law Gazette II No. 417/2011 as amended shall be applied accordingly.

Electronic annual reports

Article 2. (1) The electronic annual report to be submitted by *Pensionskassen* to the Financial Market Authority pursuant to Article 30a para. 1 PKG shall include the following details:

- 1. Balance sheet of the *Pensionskasse* – Form A for the joint stock company (AG),



2. Income statement of the *Pensionskasse* – Form B for the joint stock company (AG),
3. Statement of net assets of an investment and risk sharing group – Form A for the IRG,
4. Income statement of an investment and risk sharing group – Form B for the IRG,
5. Supplementary details on the *Pensionskasse* and on the investment and risk sharing groups,
6. Premium reserve in the case of cross-border activities,
7. Information on the number of beneficiaries, and
8. Identification number (LEI) of the legal person pursuant to the EIOPA Guidelines on the use of the Legal Entity Identifier (LEI), EIOPA-BoS-14-026.

The electronic annual report regarding nos. 1 and 2 shall be submitted according to the structure as specified in **Annex 1**, regarding nos. 3 and 4 according to **Annex 2** and regarding nos. 5 to 8 according to **Annex 3**.

(2) In addition to the data of the financial statements as well as the reports on activities of the investment and risk sharing group, the audit reports on the financial statements and the reports on activities of the investment and risk sharing group shall be submitted to the FMA electronically.

Technical Reporting Provisions

Article 3. The electronic annual report, including all of the data specifications and characteristics required for pension company supervision, shall be transmitted to the FMA electronically in a standardised form in accordance with Article 30a PKG. Data record features including the structure of the data records shall be adhered to.

Transitional and Final Provisions

Article 4. (1) This Regulation shall enter into force on 01 March 2016. Its provisions shall be applied for the first time to the annual report as at 31 December 2016.

(2) The 2012 Regulation on Forms and Annual Reports, published in Federal Law Gazette II No. 385/2012, shall be repealed upon expiry of 29 February 2016 and shall apply for the last time for the report for the report with the cut-off point as at 31 December 2015.

Annex 1

Form A for the AG – Balance sheet of the *Pensionskasse*:

(Note: Annex 1 is provided as a PDF document) - [Annex 1 \(in German\)](#)

Annex 2

Form A for the IRG – Statement of net assets of an investment and risk sharing group:

(Note: Annex 2 is provided as a PDF document) - [Annex 2 \(in German\)](#)

Annex 3

Form C – Supplementary details on the AG

(Note: Annex 3 is provided as a PDF document) - [Annex 3 \(in German\)](#)