



◆ External Reporting

- ◆ UCITS for Luxembourg
 - ◆ AIFMD for Luxembourg
 - ◆ German Investment Code (KAGB)
 - ◆ Investment Funds Act Austria
 - ◆ Derivatives Regulation for Germany and Austria
 - ◆ Standard approach
 - ◆ Qualified approach
- ◆ IFRS 9 & 13, Impairment, Hedge Accounting, SPPI, PRIIPs, EMIR, MiFID II, Solvency II for assets
 - ◆ HGB (German Commercial Code) / BilMoG (German Accounting Law Modernisation Act)
 - ◆ Regulatory, internal and contractually agreed limits
 - ◆ VAG (German Insurance Supervision Act) / AnIV (Ordinance on the Investment of Tied-Up Assets of Insurance Undertakings)