

Annex II

S.01.01. - Content of the submission

General comments:

This Annex contains additional instructions in relation to the templates included in Annex III of this Guideline. The first column of the next table identifies the items to be reported by identifying the columns and lines as showed in the template in Annex III.

This annex relates to annual submission of information for third countries branches.

When a special justification is needed, the explanation is not to be submitted within the reporting template but shall be part of the dialogue between undertakings and national competent authorities.

When a template is submitted only with zeros or without figures, then S.01.01 should indicate one of the “non reported” options

| | ITEM | INSTRUCTIONS |
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| Z0010 | Ring-fenced fund/matching portfolio/remaining part | Identifies whether the reported figures are with regard to a RFF, matching portfolio or to the remaining part. One of the options in the following closed list shall be used: 1 – RFF/MAP 2 – Remaining part |
| Z0020 | Fund/Portfolio number | When item Z0010 = 1, identification number for a ring-fenced fund or matching portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates. When item Z0010 = 2, then report “0” |
| C0010/R0010 | S.01.02 - Basic Information - General | This template shall always be reported. The only option possible is: 1 – Reported |
| C0010/R0020 | S.01.03 - Basic Information - RFF and matching portfolios | One of the options in the following closed list shall be used: 1 - Reported 2 – Not reported as no RFF or MAP 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0030 | S.02.01 - Balance Sheet | One of the options in the following closed list shall be used: 1 - Reported 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0040 | S.02.02 - Assets and liabilities by currency | One of the options in the following closed list shall be used: 1 - Reported 3 - Not due in accordance with instructions of the template 0 - Not reported other reason (in this case special |

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| | | justification is needed) |
| C0010/R0050 | S.02.03 - Additional branch balance sheet information | One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0060 | S.03.01 - Off-balance sheet items - general | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no off-balance sheet items <u>3 — Not due in accordance with instructions of the template</u> 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0070 | S.03.02 – Off-balance sheet items—List of unlimited guarantees received by the undertaking | One of the options in the following closed list shall be used: 1—Reported 2—Not reported as no unlimited guarantees received 0—Not reported other reason (in this case special justification is needed) |
| C0010/R0080 | S.03.03—Off-balance sheet items—List of unlimited guarantees provided by the undertaking | One of the options in the following closed list shall be used: 1—Reported 2—Not reported as no unlimited guarantees provided 0—Not reported other reason (in this case special justification is needed) |
| C0010/R0110 | S.05.01 - Premiums, claims and expenses by line of business | One of the options in the following closed list shall be used: 1 - Reported 6 – Exempted under Guideline 48 0 - Not reported (in this case special justification is needed) |
| C0010/R0120 | S.05.02—Premiums, claims and expenses by country | One of the options in the following closed list shall be used: 1—Reported 3—Not due in accordance with instructions of the template 0—Not reported (in this case special justification is needed) |
| C0010/R0140 | S.06.02 - List of assets | One of the options in the following closed list shall be used: 1 - Reported 6 – Exempted under Guideline 48 7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions) 0- Not reported (in this case special justification is needed) |

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| C0010/R0150 | S.06.03 - Collective investment undertakings - look-through approach | One of the options in the following closed list shall be used: 1 - Reported 2 – Not reported as no Collective investment undertakings(<u>only for branches not exempted under Article 35 (6) to (8)</u>) 6 – Exempted under Guideline 48 7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions) 0 - Not reported (in this case special justification is needed) |
| <u>C0010/R0151</u> | <u>S.06.04 - Sustainable investments and climate change-related risks to investments</u> | <u>One of the options in the following closed list shall be used:</u> <u>1 — Reported</u> <u>0 — Not reported (in this case special justification is needed)</u> |
| C0010/R0160 | S.07.01 - Structured products | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no structured products (<u>only for branches not exempted under Article 35 (6) to (8)</u>) 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0170 | S.08.01 - Open derivatives | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no derivative transactions (<u>only for branches not exempted under Article 35 (6) to (8)</u>) 6 – Exempted under Guideline 48 7 – Not due as no material changes since quarterly submission (this option is only applicable on annual submissions) 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0180 | S.08.02— Derivatives Transactions | One of the options in the following closed list shall be used: 1— Reported 2— Not reported as no derivative transactions 6— Exempted under Guideline 48 7— Not due as no material changes since quarterly submission 0— Not reported other reason (in this case special justification is needed) |
| C0010/R0190 | S.09.01 - Income/gains and losses in the period | One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed) |

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| C0010/R0200 | S.10.01 - Securities lending and repos | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no Securities lending and repos (<u>only for branches not exempted under Article 35 (6) to (8)</u>) 6 – Exempted under Guideline 48 0- Not reported other reason (in this case special justification is needed) |
| C0010/R0210 | S.11.01 - Assets held as collateral | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no Assets held as collateral (<u>only for branches not exempted under Article 35 (6) to (8)</u>) 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0220 | S.12.01 - Life and Health SLT Technical Provisions | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business(<u>only for branches not exempted under Article 35 (6) to (8)</u>) 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0230 | S.12.02 - Life and Health SLT Technical Provisions – By country | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 3 - Not due in accordance with instructions of the template 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0240 | S.13.01 - Projection of future gross cash flows | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0250 | S.14.01 - Life obligations analysis | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed) |
| <u>C0010/R0251</u> | <u>S.14.02.01 - Non-life business - policy and customer information</u> | <u>One of the options in the following closed list shall be used:</u> <u>1 — Reported</u> <u>2 — Not reported as no non-life business</u> <u>0 — Not reported other reason (in this case special justification is needed)</u> |

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| C0010/R0260 | S.15.01—Description of the guarantees of variable annuities | One of the options in the following closed list shall be used: 1—Reported 2—Not reported as no variable annuities 0—Not reported other reason (in this case special justification is needed) |
| C0010/R0270 | S.15.02—Hedging of guarantees of variable annuities | One of the options in the following closed list shall be used: 1—Reported 2—Not reported as no variable annuities 0—Not reported other reason (in this case special justification is needed) |
| C0010/R0252 | S.14.03 - Cyber risk products | One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no cyber coverages 3 — Not due in accordance with instructions of the template 0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0280 | S.16.01 - Information on annuities stemming from Non-Life Insurance obligations | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no annuities stemming from Non-Life Insurance obligations 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0290 | S.17.01 - Non-Life Technical Provisions | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business <u>only for branches not exempted under Article 35 (6) to (8))</u> 6 – Exempted under Guideline 48 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0300 | S.17.02 - Non-Life Technical Provisions – By country | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 3 - Not due in accordance with instructions of the template 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0310 | S.18.01 - Projection of future cash flows | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 3 — Not due in accordance with instructions of the template 0 - Not reported other reason (in this case special justification is needed) |

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| C0010/R0320 | S.19.01 - Non-life insurance claims | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0330 | S.20.01 - Development of the distribution of the claims incurred | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business <u>3 — Not due in accordance with instructions of the template</u> 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0340 | S.21.01 - Loss distribution risk profile | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business <u>3 — Not due in accordance with instructions of the template</u> 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0350 | S.21.02 - Underwriting risks non-life | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0360 | S.21.03 - Non-life distribution of underwriting risks - by sum insured | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no non-life business <u>3 — Not due in accordance with instructions of the template</u> 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0370 | S.22.01 - Impact of long term guarantees measures and transitionals | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no LTG measures or transitionals are applied 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0380 | S.22.04 - Information on the transitional on interest rates calculation | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no such transitional measure is applied 0 - Not reported other reason (in this case special justification is needed) |

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| C0010/R0390 | S.22.05 - Overall calculation of the transitional on technical provisions | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no such transitional measure is applied 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0400 | S.22.06 - Best estimate subject to volatility adjustment by country and currency | One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as volatility adjustment not applied 0 - Not reported (in this case special justification is needed) |
| C0010/R0410 | S.23.01 - Own funds | One of the options in the following closed list shall be used: 1 – Reported 6 – Exempted under Guideline 48 0 - Not reported (in this case special justification is needed) |
| C0010/R0430 | S.23.03 - Annual movements on own funds | One of the options in the following closed list shall be used: 1 – Reported <u>3 – Not due in accordance with instructions of the template</u> 0 - Not reported (in this case special justification is needed) |
| C0010/R0450 | S.24.01 - Participations held | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as no participations held <u>3 – Not due in accordance with instructions of the template</u> 0 - Not reported (in this case special justification is needed) |
| C0010/R0460 | S.25.01 - Solvency Capital Requirement - for undertakings on Standard Formula | One of the options in the following closed list shall be used: 1 - Reported as standard formula is used 2 - Reported due to article 112 request 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0470 | S.25.02 – Solvency Capital Requirement – for undertakings using the standard formula and partial internal model | One of the options in the following closed list shall be used: 1 – Reported 9 – Not reported as use of full internal model 10 – Not reported as use of standard formula 0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0480 | S.25.03 – Solvency Capital Requirement – for undertakings on Full Internal Models | One of the options in the following closed list shall be used: 1 – Reported 8 – Not reported as use of partial internal model 10 – Not reported as use of standard formula 0 – Not reported other reason (in this case special justification is needed) |
| <u>C0010/R0470</u> | <u>S.25.05 - Solvency Capital Requirement - for undertakings</u> | <u>One of the options in the following closed list shall be used:</u> |

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| | <u>using internal model (partial or full)</u> | <u>1 - Reported as use of partial internal model</u> <u>9 - Reported as use of full internal model</u> <u>10 - Not reported as use of standard formula</u> <u>0 - Not reported other reason (in this case special justification is needed)</u> |
| C0010/R0500 | S.26.01 - Solvency Capital Requirement - Market risk | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0510 | S.26.02 - Solvency Capital Requirement - Counterparty default risk | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0520 | S.26.03 - Solvency Capital Requirement - Life underwriting risk | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0530 | S.26.04 - Solvency Capital Requirement - Health underwriting risk | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0540 | S.26.05 - Solvency Capital Requirement - Non-Life underwriting risk | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as risk not existent 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0550 | S.26.06 - Solvency Capital Requirement - Operational risk | One of the options in the following closed list shall be used: 1 - Reported 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed) |

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| C0010/R0560 | S.26.07 - Solvency Capital Requirement - Simplifications | One of the options in the following closed list shall be used: 1 - Reported 2 – Not reported as no simplified calculations used 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level 0 - Not reported other reason (in this case special justification is needed) |
| <u>C0010/R0561</u> | <u>S.26.08 - Solvency Capital Requirement - for undertakings using an internal model (partial or full)</u> | <u>One of the options in the following closed list shall be used:</u> <u>4 — Reported due to use of partial internal model</u> <u>5 — Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>11 — Not reported as reported at RFF/MAP level</u> <u>0 — Not reported other reason (in this case special justification is needed)</u> |
| <u>C0010/R0562</u> | <u>S.26.09 - Internal model - Market & credit risk and sensitivities</u> | <u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula or PIM not covering these risks</u> <u>0 — Not reported other reason (in this case special justification is needed)</u> |
| <u>C0010/R0563</u> | <u>S.26.10 - Internal model - Credit event risk Portfolio view details</u> | <u>One of the options in the following closed list shall be used:</u> <u>4 — Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>0 — Not reported other reason (in this case special justification is needed)</u> |
| <u>C0010/R0564</u> | <u>S.26.11 - Internal model - Credit event risk for financial instruments</u> | <u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>9 — Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula or PIM not covering these risks</u> <u>0 — Not reported other reason (in this case special justification is needed)</u> |
| <u>C0010/R0565</u> | <u>S.26.12 - Internal model - Credit risk Non-Financial Instruments</u> | <u>One of the options in the following closed list shall be used:</u> <u>4 — Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula or PIM not covering these risks</u> |

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| | | <u>0 — Not reported other reason (in this case special justification is needed)</u> |
| <u>C0010/R0566</u> | <u>S.26.13 - Internal model - Non-life & Health non-SLT</u> | <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>4— Reported due to use of partial internal model</u></p> <p><u>5 — Reported due to use of full internal model</u></p> <p><u>10 — Not reported as use of standard formula or PIM not covering these risks</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p> |
| <u>C0010/R0567</u> | <u>S.26.14 - Internal model - Life & health risk</u> | <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>4— Reported due to use of partial internal model</u></p> <p><u>5— Reported due to use of full internal model</u></p> <p><u>10 — Not reported as use of standard formula or PIM not covering these risks</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p> |
| <u>C0010/R0568</u> | <u>S.26.15 - Internal model - Operational risk</u> | <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>4— Reported due to use of partial internal model</u></p> <p><u>5— Reported due to use of full internal model</u></p> <p><u>10 — Not reported as use of standard formula or PIM not covering these risks</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p> |
| <u>C0010/R0569</u> | <u>S.26.16 - Internal model - Model Changes</u> | <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>4— Reported due to use of partial internal model</u></p> <p><u>5— Reported due to use of full internal model</u></p> <p><u>10 — Not reported as use of standard formula or PIM not covering these risks</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p> |
| C0010/R0570 | S.27.01 - Solvency Capital Requirement - Non-Life and Health catastrophe risk | <p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 - Risk not existent</p> <p>8 - Not reported as use of partial internal model</p> <p>9 - Not reported as use of full internal model</p> <p>11 - Not reported as reported at RFF/MAP level</p> <p>0 - Not reported other reason (in this case special justification is needed)</p> |
| C0010/R0580 | S.28.01 - Minimum Capital Requirement – Only life or only non-life insurance or reinsurance activity | <p>One of the options in the following closed list shall be used:</p> <p>1- Reported</p> <p>2 - Not reported as both life and non-life insurance or reinsurance activity</p> <p>0- Not reported other reason (in this case special justification is needed)</p> |

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| C0010/R0590 | S.28.02 - Minimum Capital Requirement - Both life and non-life insurance activity | One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported as only life or only non-life insurance or reinsurance activity or only reinsurance activity 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0600 | S.29.01 - Excess of Assets over Liabilities | One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0610 | S.29.02 - Excess of Assets over Liabilities - explained by investments and financial liabilities | One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0620 | S.29.03 - Excess of Assets over Liabilities - explained by technical provisions | One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0630 | S.29.04 - Detailed analysis per period - Technical flows versus Technical provisions | One of the options in the following closed list shall be used: 1 - Reported 0 - Not reported other reason (in this case special justification is needed) |
| <u>C0010/R0635</u> | <u>S.29.05.01 - Detailed analysis per period for non-life insurance and reinsurance undertakings - Technical flows and Technical provisions</u> | <u>One of the options in the following closed list shall be used:</u> <u>1 — Reported</u> <u>0 — Not reported other reason (in this case special justification is needed)</u> |
| C0010/R0640 | S.30.01 - Facultative covers for non-life and life business basic data | One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no facultative covers 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0650 | S.30.02 - Facultative covers for non-life and life business shares data | One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no facultative covers 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0660 | S.30.03 - Outgoing Reinsurance Program basic data | One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed) |

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| C0010/R0670 | S.30.04 - Outgoing Reinsurance Program shares data | One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0680 | S.31.01 - Share of reinsurers | One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no reinsurance 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0690 | S.31.02 - Special Purpose Vehicles | One of the options in the following closed list shall be used: 1 – Reported 2 – Not reported as no Special Purpose Insurance Vehicles 0 - Not reported other reason (in this case special justification is needed) |