

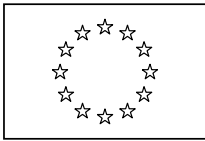
**DRAFT AMENDMENT TO
COMMISSION IMPLEMENTING
REGULATION (EU) 2015/2450 OF
2 DECEMBER 2015 LAYING
DOWN IMPLEMENTING
TECHNICAL STANDARDS WITH
REGARD TO THE TEMPLATES FOR
THE SUBMISSION OF
INFORMATION TO THE
SUPERVISORY AUTHORITIES**

EIOPA-BoS-21/300
10 June 2021



eiopa

European Insurance and
Occupational Pensions Authority



EUROPEAN COMMISSION

Brussels, XXX

[\[...\]](#) (2021) XXX draft

COMMISSION IMPLEMENTING REGULATION (EU) No .../..

of []

COMMISSION IMPLEMENTING REGULATION (EU) 2015/2450

of 2 December 2015

laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2009/138/EC of 25 November 2009 of the European Parliament and of the Council on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II) ⁽¹⁾, and in particular the third subparagraph of Article 35(10), the third subparagraph of Article 244(6) and the second subparagraph of Article 245(6) thereof,

Whereas:

- (1) For the purposes of facilitating effective supervision of insurance and reinsurance undertakings, it is appropriate to establish the templates for the submission of information referred to in Article 35(1) and (2) of Directive 2009/138/EC for individual undertakings and in Article 244(2) and Article 245(2) of that Directive for groups to the supervisory authorities.
- (2) An adequate level of detail of the information to be submitted is crucial for a proper implementation of a risk-based supervisory review process. The templates are a visual representation of the information to be reported and specify the level of detail of that information.
- (3) The harmonisation of the templates to be used when submitting information to supervisory authorities is an essential instrument to promote supervisory convergence. For this reason the information to be reported in accordance with Directive 2009/138/EC should be submitted as specified in the templates provided for by this Regulation.
- (4) In practice, the information will be reported in electronic form as set out in Article 313 of Commission Delegated Regulation (EU) 2015/35 ⁽²⁾.
- (5) Insurance and reinsurance undertakings and groups should only submit the information applicable for their business. For example, certain options provided for by Directive 2009/138/EC, like the use of the matching adjustment for the calculation of the technical provisions or the use of a full or partial internal model or of underwriting-specific parameters for the calculation of the solvency capital requirement, affect the scope of the information to be submitted. In most cases, only a subset of the templates provided for in this Regulation should be submitted, as not all the templates are applicable for all undertakings.

(x) Concerning the submission of information, supervisory authorities should take into account the specific nature of captive insurance and captive reinsurance undertakings. Accordingly, it is appropriate to provide specific arrangements for those undertakings with

reporting requirements adjusted to the nature, scale and complexity of their business. The reporting requirements take into account the different business models of captive insurance and captive reinsurance undertakings and define the scope of reporting from a risk perspective.

- (6) The provisions of this Regulation are closely linked to each other, since they all deal with the submission of information from insurance and reinsurance undertakings and groups to the supervisory authorities. To ensure coherence between those provisions, which should enter into force at the same time, to facilitate a comprehensive understanding of those provisions and to ensure easy access to them by persons subject to the reporting obligations, including investors not established in the Union, it is desirable to include all the implementing technical standards required by Article 35(10), Article 244(6) and Article 245(6) of Directive 2009/138/EC in a single Regulation.
- (7) This Regulation is based on the draft implementing technical standards submitted by the European Insurance and Occupational Pensions Authority to the Commission.
- (8) The European Insurance and Occupational Pensions Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Insurance and Reinsurance Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council ⁽³⁾.

HAS ADOPTED THIS REGULATION:

CHAPTER I

GENERAL PROVISIONS AND SUPERVISORY REPORTING REQUIREMENTS

Article 1

Subject matter

This Regulation lays down implementing technical standards on regular supervisory reporting by establishing the templates for the submission of information to the supervisory authorities referred to in Article 35(1) and (2) of Directive 2009/138/EC for individual insurance and reinsurance undertakings and in Article 244(2) and Article 245(2) of Directive 2009/138/EC for groups.

Article 1a

Definitions

For the purposes of this Regulation the following definitions shall apply:

- a) Captive insurance undertakings means undertakings defined in point (2) of Article 13 of Directive 2009/138/EC which additionally fulfil all the following conditions:

- i) in relation to the insurance obligations, all insured and beneficiaries are legal entities of the group or natural persons eligible to be covered under the group insurance policies of which the captive insurance undertaking is part, as long as the business covering natural persons eligible to be covered under the group insurance policies remains below 5% of technical provisions; and
 - ii) the insurance obligations and the insurance contracts underlying the reinsurance obligations do not relate to any compulsory third party liability insurance.
- b) Captive reinsurance undertakings means undertakings defined in point (5) of Article 13 of Directive 2009/138/EC which additionally fulfil all the following conditions:
 - i) the conditions defined in points i) and ii) of Article 1a(2);
 - ii) loans in place with the parent or any group company, including groups cashpools do not exceed 20% of total assets held by the captive reinsurance undertaking;
 - iii) the maximum loss resulting from the gross technical provisions can be deterministically assessed without use of stochastic methods.

Article 2

Supervisory reporting formats

Insurance and reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit the information referred to in this Regulation in the data exchange formats and representations determined by the supervisory authorities or by the group supervisor and in accordance with the following specifications:

- (a) data points with the data type 'monetary' shall be expressed in units with no decimals with the exception of templates S.06.02, S.08.01, ~~S.08.02~~ and S.11.01, which shall be expressed in units with two decimals;
- (b) data points with the data type 'percentage' shall be expressed as per unit with four decimals;
- (c) data points with the data type 'integer' shall be expressed in units with no decimals.
- (d) all data points shall be expressed as positive values except in the following cases:
 - (i) they are of an opposite nature from the natural amount of the item;
 - (ii) the nature of the data point allows for positive and negative values to be reported;
 - (iii) a different reporting format is required by the respective instructions set out in the Annexes.

Article 3

Currency

1. For the purposes of this Regulation ‘reporting currency’, unless otherwise required by the supervisory authority, shall be:
 - (a) for individual reporting, the currency used for the preparation of the insurance or reinsurance undertaking's financial statements;
 - (b) for group reporting, the currency used for the preparation of the consolidated financial statements.
2. Data points with the data type ‘monetary’ shall be reported in the reporting currency, which requires the conversion of any other currency into the reporting currency unless otherwise stated in this Regulation.
3. When expressing the value of any asset or liability denominated in a currency other than the reporting currency, the value shall be converted into the reporting currency as if the conversion had taken place at the closing rate on the last day for which the appropriate rate is available in the reporting period to which the asset or liability relates.
4. When expressing the value of any income or expense, the value shall be converted into the reporting currency using such basis of conversion as that used for accounting purposes.
5. The conversion into the reporting currency shall be calculated by applying the exchange rate from the same source as that used for the insurance or reinsurance undertaking's financial statements in the case of individual reporting or for the consolidated financial statements in the case of group reporting, unless otherwise required by the supervisory authority.

Article 4

Re-submission of data

Insurance and reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall be responsible for the quality of the information reported and shall re-submit as soon as practicable the information reported using the templates referred to in this Regulation when:

- a) the information originally reported has materially changed in relation to the same reporting period after the last submission to the supervisory authorities or to the group supervisor; or
- a)b) the supervisory authority or the group supervisor requests it due to material data quality issues.

CHAPTER II

QUANTITATIVE REPORTING TEMPLATES FOR INDIVIDUAL UNDERTAKINGS

Article 5

Quantitative templates for the opening information for individual undertakings

~~Insurance and reinsurance undertakings shall submit the information referred to in Article 314(1)(a) and (c) of Commission Delegated Regulation (EU) 2015/35 using the following templates:~~

- ~~(a) template S.01.01.03 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;~~
- ~~(b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in section S.01.02 of Annex II;~~
- ~~(c) template S.01.03.01 of Annex I, specifying basic information on the ring-fenced funds and matching adjustment portfolios, following the instructions set out in section S.01.03 of Annex II;~~
- ~~(d) template S.02.01.02 of Annex I, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in section S.02.01 of Annex II to this Regulation;~~
- ~~(e) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;~~
- ~~(f) where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;~~
- ~~(g) where the undertaking uses the standard formula and a partial internal model for the calculation of the Solvency Capital Requirement, template S.25.02.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.02 of Annex II;~~
- ~~(h) where the undertaking uses a full internal model for the calculation of the Solvency Capital Requirement, template S.25.03.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex II;~~
- ~~(i) where insurance and reinsurance undertakings are engaged in only life or only non-life insurance or reinsurance activity, template S.28.01.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.01 of Annex II;~~
- ~~(j) where insurance undertakings are engaged in both life and non-life insurance activity, template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.02 of Annex II.~~

Article 6

Quarterly quantitative templates for individual undertakings

1. Insurance and reinsurance undertakings shall submit quarterly, unless the scope or frequency of the reporting is limited in accordance with Article 35(6) of Directive 2009/138/EC, the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.01.01.02 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;
- (b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in section S.01.02 of Annex II;
- (c) template S.02.01.02 of Annex I, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in section S.02.01 of Annex II to this Regulation;
- (d) template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;
- (e) template S.06.02.01 of Annex I, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex II and using the Complementary Identification Code ('CIC code') as set out in Annex V and defined in Annex VI;
- (f) where the ratio of collective investments held by the undertaking to total investments is higher than 30 %, template S.06.03.01 of Annex I, providing information on the look-through of all collective investments held by the undertaking, following the instructions set out in section S.06.03 of Annex II;
- (g) template S.08.01.01 of Annex I, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex II and using the CIC code as set out in Annex V and defined in Annex VI;
- ~~(h) template S.08.02.01 of Annex I, providing an item by item list of derivatives closed during the reporting period, following the instructions set out in section S.08.02 of Annex II and using the CIC code as set out in Annex V and defined in Annex VI;~~
- (i) template S.12.01.02 of Annex I, specifying information on the technical provisions relating to life insurance and health insurance pursued on a similar technical basis to that of life insurance ('health SLT') for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;
- (j) template S.17.01.02 of Annex I, specifying information on non-life technical provisions for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II to this Regulation;
- (k) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;
- (l) where insurance and reinsurance undertakings are engaged in only life or only non-life insurance or reinsurance activity, template S.28.01.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.01 of Annex II;

(m) where insurance undertakings are engaged in both life and non-life insurance activity, template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.02 of Annex II.

2. For the purposes of point (f) of paragraph 1, the ratio of collective investments held by the undertaking to total investments shall be determined by the sum of items C0010/R0180, collective investment undertakings included in item C0010/R0220 and collective investment undertakings included in item C0010/R0090 of template S.02.01.02, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.02.

Article 6a

Quarterly quantitative templates for captive insurance and captive reinsurance undertakings

1. Captive insurance and captive reinsurance undertakings shall submit quarterly, unless the scope or frequency of the reporting is limited in accordance with Article 35(6) of Directive 2009/138/EC, the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

(a) template S.01.01.02 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;

(b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in section S.01.02 of Annex II;

(c) template S.02.01.02 of Annex I, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in section S.02.01 of Annex II to this Regulation;

(d) template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;

(e) template S.12.01.02 of Annex I, specifying information on the technical provisions relating to life insurance and health insurance pursued on a similar technical basis to that of life insurance ('health SLT') for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;

(f) template S.17.01.02 of Annex I, specifying information on non-life technical provisions for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II to this Regulation;

(g) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;

(h) where captive insurance and reinsurance undertakings are engaged in only life or only non-life insurance or reinsurance activity, template S.28.01.01 of Annex I, specifying the

Minimum Capital Requirement, following the instructions set out in section S.28.01 of Annex II;

(i) where captive insurance undertakings are engaged in both life and non-life insurance activity, template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.02 of Annex II.

Article 7

Simplifications allowed on quarterly reporting for individual undertakings and captive insurance and captive reinsurance undertakings

1. With regard to the information referred to in point (c) of Article 6(1) and point (c) of Article 6a, quarterly measurements may rely on estimates and estimation methods to a greater extent than measurements of annual financial data. The measurement procedures for the quarterly reporting shall be designed to ensure that the resulting information is reliable and complies with the standards laid down in Directive 2009/138/EC and that all material information that is relevant for the understanding of the data is reported.
2. When submitting the information referred to in points (i) and (j) of Article 6(1) and point (e) and (f) of article 6a, insurance and reinsurance undertakings may apply simplified methods in the calculation of the technical provisions.

Article 8

Annual quantitative templates for individual undertakings and captive insurance and captive reinsurance undertakings — Basic information and content of submission and captive insurance and captive reinsurance undertakings

Insurance and reinsurance undertakings and captive insurance and captive reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.01.01.01 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;
- (b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex II;
- (c) template S.01.03.01 of Annex I, specifying basic information on the ring-fenced funds and matching adjustment portfolios, following the instructions set out in section S.01.03 of Annex II.

Article 9

Annual quantitative templates for individual undertakings — Balance sheet and other general information

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.02.01.01 of Annex I, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in section S.02.01 of Annex II to this Regulation;
- (b) Where any single currency represents at least less than 80% of the total liabilities, template S.02.02.01 of Annex I, specifying information on assets and liabilities by currency, following the instructions set out in section S.02.02 of Annex II;
- (c) Where any of the following conditions apply, template S.03.01.01 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex II:
- i) the amount of any of the following values is higher than 2% of Total Assets:
 - Value of guarantee/collateral/contingent liabilities — Guarantees provided by the undertaking, including letters of credit (C0020/R0010) plus Value of guarantee/collateral/contingent liabilities — Total collateral pledged (C0020/R0300) plus Maximum value — Total Contingent liabilities (C0010/R0400); or
 - Value of guarantee/collateral/contingent liabilities — Guarantees received by the undertaking, including letters of credit (C0020/R0030) plus Value of guarantee/collateral/contingent liabilities — Total collateral held (C0020/R0200);
 - ii) the undertaking has provided or received any unlimited guarantee;
- ~~(d) template S.03.02.01 of Annex I, providing a list of off balance sheet unlimited guarantees received, following the instructions set out in section S.03.02 of Annex II;~~
- ~~(e) template S.03.03.01 of Annex I, providing a list of off balance sheet unlimited guarantees provided, following the instructions set out in section S.03.03 of Annex II;~~
- ~~(f) template S.04.01.01 of Annex I, specifying information on activity by country, including EEA and non EEA, applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.04.01 of Annex II to this Regulation;~~
- (g) template S.04.02.01 of Annex I, specifying information on class 10 in Part A of Annex I of Directive 2009/138/EC, excluding carrier's liability, following the instructions set out in section S.04.02 of Annex II to this Regulation;
- xx) template S.04.03.01 of Annex I, specifying information on Basic Information – List of underwriting entities, following the instructions set out in section S.04.03 of Annex II to this Regulation;
- xx) template S.04.04.01 of Annex I, specifying information on Activity by country – location of underwriting, following the instructions set out in section S.04.04 of Annex II to this Regulation;
- xx) template S.04.05.01 of Annex I, specifying information on Activity by country – location of risk, following the instructions set out in section S.04.05 of Annex II to this Regulation;

- (h) template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;
- ~~(i) template S.05.02.01 of Annex I, specifying information on premiums, claims and expenses by country, applying the valuation and recognition principles used in the undertaking's financial statements, following the instructions set out in section S.05.02 of Annex II.~~

Article 9a

Annual quantitative templates for captive insurance undertakings — Balance sheet and other general information

Captive insurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.02.01.01 of Annex I, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in section S.02.01 of Annex II to this Regulation;
- (b) Where any of the following conditions apply, template S.03.01.01 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex II:
- i) the amount of any of the following values is higher than 2% of Total Assets:
 - Value of guarantee/collateral/contingent liabilities — Guarantees provided by the undertaking, including letters of credit (C0020/R0010) plus Value of guarantee/collateral/contingent liabilities — Total collateral pledged (C0020/R0300) plus Maximum value — Total Contingent liabilities (C0010/R0400); or
 - Value of guarantee/collateral/contingent liabilities — Guarantees received by the undertaking, including letters of credit (C0020/R0030) plus Value of guarantee/collateral/contingent liabilities — Total collateral held (C0020/R0200);
 - ii) the undertaking has provided or received any unlimited guarantee;
- (c) template S.04.02.01 of Annex I, specifying information on class 10 in Part A of Annex I of Directive 2009/138/EC, excluding carrier's liability, following the instructions set out in section S.04.02 of Annex II to this Regulation;
- (d) template S.04.03.01 of Annex I, specifying information on Basic Information – List of underwriting entities, following the instructions set out in section S.04.03 of Annex II to this Regulation;
- (e) template S.04.04.01 of Annex I, specifying information on Activity by country – location of underwriting, following the instructions set out in section S.04.04 of Annex II to this Regulation;
- (f) template S.04.05.01 of Annex I, specifying information on Activity by country – location of risk, following the instructions set out in section S.04.05 of Annex II to this Regulation;

(g)template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;

Article 9b

Annual quantitative templates for captive reinsurance undertakings — Balance sheet and other general information

Captive reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

(a)template S.02.01.01 of Annex I, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in section S.02.01 of Annex II to this Regulation;

(b)template S.04.02.01 of Annex I, specifying information on class 10 in Part A of Annex I of Directive 2009/138/EC, excluding carrier's liability, following the instructions set out in section S.04.02 of Annex II to this Regulation;

(c) template S.04.03.01 of Annex I, specifying information on Basic Information – List of underwriting entities, following the instructions set out in section S.04.03 of Annex II to this Regulation;

(d) template S.04.04.01 of Annex I, specifying information on Activity by country – location of underwriting, following the instructions set out in section S.04.04 of Annex II to this Regulation;

(e) template S.04.05.01 of Annex I, specifying information on Activity by country – location of risk, following the instructions set out in section S.04.05 of Annex II to this Regulation;

(f)template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;

Article 10

Annual quantitative templates for individual undertakings and captive insurance undertakings — Investments information

Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually, unless exempted under Article 35(7) of Directive 2009/138/EC in relation to a specific template, the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

~~(a) where the undertaking is exempted from the annual submission of information in templates S.06.02.01 or S.08.01.01 in accordance with Article 35(7) of Directive 2009/138/EC, template S.06.01.01 of Annex I to this Regulation, providing summary information of assets, following the instructions set out in section S.06.01 of Annex II to this Regulation;~~

~~(ab)~~ where the undertaking is exempted from reporting the template S.06.02.01 in relation to the last quarter in accordance with Article 35(6) of Directive 2009/138/EC, template S.06.02.01 of Annex I to this Regulation, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex II to this Regulation and using the CIC code as set out in Annex V and defined in Annex VI to this Regulation;

~~(be)~~ where the undertaking is exempted from reporting the template S.06.03.01 in relation to the last quarter in accordance with Article 35(6) of Directive 2009/138/EC or has not reported it quarterly because the ratio of collective investments held by the undertaking to total investments, as referred to in Article 6(1)(f) of this Regulation, is not higher than 30 %, template S.06.03.01 of Annex I to this Regulation, providing information on the look-through of all collective investments held by the undertakings, following the instructions set out in section S.06.03 of Annex II to this Regulation;

~~(cd~~ template S.06.04.01 of Annex I, specifying the information on sustainable investments and
) climate change-related risks to investments, following the instructions set out in section S.06.04 of Annex II;

~~(d)~~ where the value of structured products, determined as the sum of assets classified in categories 5 and 6, as defined in Annex V, represents more than 5 % of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, template S.07.01.01 of Annex I, providing an item-by-item list of structured products, following the instructions set out in section S.07.01 of Annex II;

~~(ede)~~ where the undertakings are exempted from reporting the template S.08.01.01 in relation to the last quarter in accordance with Article 35(6) of Directive 2009/138/EC, template S.08.01.01 of Annex I to this Regulation, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex II to this Regulation and using the CIC code as set out in Annex V and defined in Annex VI to this Regulation;

~~(f) where the undertakings are exempted from reporting the template S.08.02.01 in relation to the last quarter in accordance with Article 35(6) of Directive 2009/138/EC, template~~

~~S.08.02.01 of Annex I to this Regulation, providing an item-by-item list of derivatives closed during the reporting period, following the instructions set out in section S.08.02 of Annex II to this Regulation and using the CIC code as set out in Annex V and defined in Annex VI to this Regulation;~~

(~~feg~~) template S.09.01.01 of Annex I, specifying information on income, gains and losses in the reporting period by asset category as defined in Annex IV, following the instructions set out in section S.09.01 of Annex II;

(~~gfh~~) where the value of the underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, represents more than 5 % of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, template S.10.01.01 of Annex I, providing an item-by-item list of securities lending and repurchase agreements, on and off-balance sheet, following the instructions set out in section S.10.01 of Annex II;

(~~hgi~~) Where the ratio of the value of assets held as collateral to total balance sheet as reported in items C0010/R0500 of template S.02.01.01 exceeds 10%, template S.11.01.01 of Annex I, providing an item-by-item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, following the instructions set out in section S.11.01 of Annex II.

Article 11

Annual quantitative templates for individual undertakings and captive insurance undertakings — Technical provisions and risks information

Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

(a) template S.12.01.01 of Annex I, specifying information on life and health SLT technical provisions by line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;

(b) template S.12.02.01 of Annex I, specifying information on life and health SLT technical provisions by region and by material country where the technical provisions regarding the home country represent less than 90% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in section S.12.02 of Annex II;

(c) template S.13.01.01 of Annex I, specifying information on the projection of best estimate future cash flows of the life business, following the instructions set out in section S.13.01 of Annex II;

(d) template S.14.01.01 of Annex I, specifying information on life obligations analysis, including life insurance and reinsurance contracts and annuities stemming from non-life contracts, by product and by homogeneous risk group issued by the undertaking, following the instructions set out in section S.14.01 of Annex II;

- (x) template S.14.02.01 of Annex I, specifying information on non-life obligations analysis, by product categories issued by the undertaking, following the instructions set out in section S.14.02 of Annex II;
- (x) template S.14.03 of Annex I, specifying information on cyber risk products issued by the undertaking, following instructions set out in section S.14.03 of Annex II;
- ~~(e) template S.15.01.01 of Annex I, specifying information on description of the guarantees of variable annuities by product issued by the undertaking under direct insurance business, following the instructions set out in section S.15.01 of Annex II;~~
- ~~(f) template S.15.02.01 of Annex I, specifying information on the hedging of guarantees of variable annuities by product issued by the undertaking under direct insurance business, following the instructions set out in section S.15.02 of Annex II;~~
- (g) template S.16.01.01 of Annex I, specifying information on annuities stemming from non-life insurance obligations issued by the undertaking under direct insurance business originating annuities, regarding all lines of business as defined in Annex I to Delegated Regulation (EU) 2015/35. For insurance and reinsurance undertakings other than captive insurance or reinsurance undertaking and information additionally by currency, following the instructions set out in section S.16.01 of Annex II to this Regulation; the information by currency shall only be reported where the best estimate for the annuity claims provisions on a discounted basis from one non-life line of business represents more than 3 % of the total best estimate for all annuity claims provisions, with the following split:
 - (i) amounts for the reporting currency;
 - (ii) amounts for any currency that represents more than 25 % of the best estimate for the annuity claims provisions on a discounted basis in the original currency from that non-life line of business;
 - (iii) amounts for any currency that represents less than 25 % of the best estimate for the annuity claims provisions (discounted basis) in the original currency from that non-life line of business but more than 5 % of total best estimate for all annuity claims provisions;
- (h) template S.17.01.01 of Annex I, specifying information on non-life technical provisions by lines of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II to this Regulation;
- (i) template S.17.02.01 of Annex I, specifying information on non-life technical provisions referred to direct insurance business by region and by country where the technical provisions regarding the home country represents less than 90% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in section S.17.02 of Annex II. ~~This template shall be reported non life line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, representing a coverage of 90% of the life technical provisions;~~
- (j) template S.18.01.01 of Annex I, specifying information on the projection of future cash flows based on best estimate of the non-life business, for the lines of business representing a coverage of 90% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in section S.18.01 of Annex II. ~~This template~~

shall be reported non-life line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, representing a coverage of 90% of the technical provisions;

- (k) template S.19.01.01 of Annex I, specifying information on non-life insurance claims in the format of development triangles, for the total of each non-life line of business as defined in Annex I to Delegated Regulation (EU) 2015/35. For insurance and reinsurance undertakings other than captive insurance or reinsurance undertaking information and additionally by currency, following the instructions set out in section S.19.01 of Annex II to this Regulation; the information by currency shall only be reported where the total gross best estimate for one non-life line of business represents more than 310 % of the total gross best estimate of the claims provision, with the following split:
- (i) amounts for the reporting currency;
 - (ii) amounts for any currency that represents more than 25 % of the gross best estimate of the claims provisions in the original currency from that non-life line of business;
 - (iii) amounts for any currency that represents less than 25 % of the gross best estimate of the claims provisions in the original currency from that non-life line of business but more than 5 % of total gross best estimate of the claims provisions in the original currency;
- (l) template S.20.01.01 of Annex I, specifying information on the development of the distribution of the claims incurred at the end of the financial year for material each line of business representing a coverage of 90% of the non-life technical provisions as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.20.01 of Annex II to this Regulation;
- (m) template S.21.01.01 of Annex I, specifying information on loss distribution risk profile of non-life business for each material line of business representing a coverage of 90% of the non-life technical provisions as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.21.01 of Annex II to this Regulation;
- (n) template S.21.02.01 of Annex I, specifying information on the non-life underwriting risks, following the instructions set out in section S.21.02 of Annex II;
- (o) template S.21.03.01 of Annex I, specifying information on non-life underwriting risks by sum insured by material line of business representing a coverage of 90% of the non-life technical provisions as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions in S.21.03 of Annex II to this Regulation.

Article 11a

Annual quantitative templates for captive reinsurance undertakings — Technical provisions information

Captive reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

(a) [template S.12.01.01 of Annex I, specifying information on life and health SLT technical provisions by line of business as defined in Annex I to Delegated Regulation \(EU\) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;](#)

(k) [template S.19.01.21 of Annex I, specifying information on non-life insurance claims in the format of development triangles, for the total of each non-life line of business as defined in Annex I to Delegated Regulation \(EU\) 2015/35.](#)

Article 12

Annual quantitative templates for individual undertakings [and captive insurance undertakings](#) — Long-term guarantees information

Insurance and reinsurance undertakings [and captive insurance undertakings](#) shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.22.01.01 of Annex I, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Annex II;
- (b) template S.22.04.01 of Annex I, specifying information on the interest rate transitional measure, following the instructions set out in section S.22.04 of Annex II;
- (c) template S.22.05.01 of Annex I, specifying information on the transitional measure on technical provisions, following the instructions set out in section S.22.05 of Annex II;
- (d) template S.22.06.01 of Annex I, specifying information on the best estimate subject to volatility adjustment by country and currency, following the instructions set out in section S.22.06 of Annex II.

Article 12a

[Annual quantitative templates for captive reinsurance undertakings — Long-term guarantees information](#)

[Captive reinsurance undertakings shall submit annually the information referred to in Article 304\(1\)\(d\) of Delegated Regulation \(EU\) 2015/35 using template S.22.01.01 of Annex I, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Annex II.](#)

Article 13

Annual quantitative templates for individual undertakings [and captive insurance undertakings](#) — Own funds and participations information

Insurance and reinsurance undertakings [and captive insurance undertakings](#) shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;
- (b) template S.23.02.01 of Annex I, providing detailed information on own funds by tiers, following the instructions set out in section S.23.02 of Annex II;
- (c) Where the own funds change is more than 5% per tier compared to the previous year, template S.23.03.01 of Annex I, specifying information on annual movements on own funds, following the instructions set out in section S.23.03 of Annex II;
- (d) Where the own funds change is more than 5% per tier compared to the previous year, template S.23.04.01 of Annex I, providing a list of items on own funds, following the instructions set out in section S.23.04 of Annex II;
- (e) template S.24.01.01 of Annex I, specifying information on participations held by the undertaking and an overview of the calculation for the deduction from own funds related to participations in financial and credit institutions, following the instructions set out in section S.24.01 of Annex II.

Article 13a

Annual quantitative templates for captive reinsurance undertakings — Own funds and participations information

Captive reinsurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II.

Article 14

Annual quantitative templates for individual undertakings and captive insurance undertakings — Solvency Capital Requirement information

1. Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:
 - (a) where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;
 - (b) where the undertaking uses ~~the standard formula and~~ a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template S.25.025.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.025 of Annex II;
 - (c) ~~where the undertaking uses a full internal model for the calculation of the Solvency Capital Requirement, template S.25.03.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex II;~~

- (d) template S.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex II;
- (e) template S.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex II;
- (f) template S.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex II;
- (g) template S.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex II;
- (h) template S.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex II;
- (i) template S.26.06.01 of Annex I, specifying information on operational risk, following the instructions set out in section S.26.06 of Annex II;
- (j) template S.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex II;
- [\(xa\) template S.26.08.01 of Annex I, specifying further information on the internal model used for the Solvency Capital Requirement, for undertakings using a partial internal model or a full internal model, following the instructions set out in section S.26.08 of Annex II.](#)
- [\(xb\) template S.26.09.01 of Annex I, specifying information on internal model: market & credit risk – for financial instruments, following the instructions set out in section S.26.09 of Annex II;](#)
- [\(xc\) template S.26.10.01 of Annex I, specifying information on internal model: credit event risk – portfolio view details, following the instructions set out in section S.26.10 of Annex II;](#)
- [\(xd\) template S.26.11.01 of Annex I, specifying information on internal model: credit risk – details for financial instruments, following the instructions set out in section S.26.11 of Annex II;](#)
- [\(xe\) template S.26.12.01 of Annex I, specifying information on internal model: credit risk – for non-financial instruments, following the instructions set out in section S.26.12 of Annex II;](#)
- [\(xf\) template S.26.13.01 of Annex I, specifying information on internal model: non-life & health NSLT underwriting risk following the instructions set out in section S.26.13 of Annex II;](#)
- [\(xg\) template S.26.14.01 of Annex I, specifying information on internal model: life and health underwriting risk, following the instructions set out in section S.26.14 of Annex II;](#)
- [\(xh\) template S.26.15.01 of Annex I, specifying information on internal model: operational risk, following the instructions set out in section S.26.15 of Annex II;](#)
- [\(xi\) template S.26.16.01 of Annex I, specifying information on internal model: model changes, following the instructions set out in section S.26.16 of Annex II;](#)

(k) template S.27, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex II as follows:

i) for insurance and reinsurance undertakings other than captive insurance or reinsurance undertaking template S.27.01.01 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex II

ii) for captive insurance or reinsurance undertaking table S.27.01.01.01 and S.27.01.01.27 of Annex I.

2. In case of existence of ring-fenced funds or matching adjustment portfolios, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported for the entity as a whole.

3. Where a partial internal model is used, the templates referred to in points (d) to (k) of paragraph 1 shall only be reported in relation to the risks covered by the standard formula and, unless otherwise decided on the basis of Article 19 the templates referred to in points (xa) to (xi) of paragraph 1 shall only be reported in relation to the risks covered by the internal model.

4. Where a full internal model is used, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported and templates referred to in points (xa) to (xi) of paragraph 1 shall be reported.

Article 14a

Annual quantitative templates for captive reinsurance undertaking— Solvency Capital Requirement information

1. Captive reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

(a) where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.21 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;

(b) where the undertaking uses a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template S.25.05.21 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.05 of Annex II.

Article 15

Annual quantitative templates for individual undertakings and captive insurance and captive reinsurance undertakings — Minimum capital requirement information

Insurance and reinsurance undertakings and captive insurance and captive reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

(a) where insurance and reinsurance undertakings are engaged in only life or only non-life insurance or reinsurance activity, template S.28.01.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.01 of Annex II;

- (b) where insurance undertakings are engaged in both life and non-life insurance activity, template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.02 of Annex II.

Article 16

Annual quantitative templates for individual undertakings — Variation analysis information

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.29.01.01 of Annex I, specifying information on the variation of the excess of assets over liabilities during the reporting year providing a summary of main sources of this variation, following the instructions set out in section S.29.01 of Annex II;
- (b) template S.29.02.01 of Annex I, specifying information on the part of variation of the excess of assets over liabilities during the reporting year explained by investments and financial liabilities, following the instructions set out in section S.29.02 of Annex II;
- (c) templates S.29.03.01 and S.29.04.01 of Annex I, specifying information on the part of variation of the excess of assets over liabilities during the reporting year explained by [life technical provisions](#), following the instructions set out in section S.29.03 and S.29.04 of Annex II.

[\(d\) template S.29.05.01 of Annex I, specifying information on the part of variation of the excess of assets over liabilities during the reporting year explained by non-life technical provisions, following the instructions set out in section S.29.05 of Annex II.](#)

Article 17

Annual quantitative templates for individual undertakings [and captive insurance undertakings](#) — Reinsurance and special purpose vehicles information

Insurance and reinsurance undertakings [and captive insurance undertakings](#) shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 using the following templates:

- (a) template S.30.01.01 of Annex I, specifying information on facultative covers in the next reporting year covering information on the [+20 largest facultative reinsurance exposures](#) ~~most important risks in terms of reinsured exposure plus the largest 2 in~~ for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 ~~if not covered by the 20 largest~~, for which facultative reinsurance is used, following the instructions set out in section S.30.01 of Annex II to this Regulation;
- (b) template S.30.02.01 of Annex I, specifying information on shares of reinsurers of facultative covers in the next reporting year covering information on the [+20 largest facultative reinsurance exposures plus the largest 2 in](#) ~~most important risks in terms of reinsured exposure for~~ each line of business as defined in Annex I to Delegated Regulation (EU)

2015/35 [if not covered by the 20 largest](#), following the instructions set out in section S.30.02 of Annex II to this Regulation;

- (c) template S.30.03.01 of Annex I, specifying information on the outgoing reinsurance program in the next reporting year covering prospective information on reinsurance treaties the period of validity of which includes or overlaps the next reporting year, following the instructions set out in section S.30.03 of Annex II;
- (d) template S.30.04.01 of Annex I, specifying information on the outgoing reinsurance program in the next reporting year covering prospective information on reinsurance treaties the period of validity of which includes or overlaps the next reporting year, following the instructions set out in section S.30.04 of Annex II;
- (e) template S.31.01.01 of Annex I, specifying information on the share of reinsurers, following the instructions set out in section S.31.01 of Annex II;
- (f) template S.31.02.01 of Annex I, specifying information on special purpose vehicles from the perspective of the insurance or reinsurance undertaking transferring risk to the special purpose vehicles, following the instructions set out in section S.31.02 of Annex II.

Article 18

Annual quantitative templates for individual undertakings [and captive insurance and captive reinsurance undertakings](#)— ring-fenced funds, material matching adjustment portfolios and remaining part information

1. Insurance and reinsurance undertakings [and captive insurance and captive reinsurance undertakings](#) shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35 in relation to each material ring-fenced fund, each material matching adjustment portfolio and the remaining part, using the following templates:
 - (a) template SR.01.01.01 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;
 - (b) for each material ring-fenced fund and for the remaining part, template SR.02.01.01 of Annex I, specifying balance sheet information using both the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in section S.02.01 of Annex II to this Regulation;
 - (c) template SR.12.01.01 of Annex I, specifying information on life and health SLT technical provisions for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;
 - (d) template SR.17.01.01 of Annex I, specifying information on non-life technical provisions for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II to this Regulation;
 - (e) template SR.22.02.01 of Annex I, specifying information on the projection of future cash flows for the best estimate calculation by each material matching adjustment portfolio, following the instructions set out in section S.22.02 of Annex II;

- (f) template SR.22.03.01 of Annex I, specifying information on the matching adjustment portfolios by each material matching adjustment portfolio, following the instructions set out in section S.22.03 of Annex II;
- (g) where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template SR.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;
- (h) where the undertaking uses the ~~standard formula and~~ a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template SR.25.025.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.025 of Annex II;
- (i) ~~where the undertaking uses a full internal model for the calculation of the Solvency Capital Requirement, template SR.25.03.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex II;~~
- (j) template SR.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex II;
- (k) template SR.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex II;
- (l) template SR.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex II;
- (m) template SR.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex II;
- (n) template SR.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex II;
- (o) template SR.26.06.01 of Annex I, specifying information on operational risk, following the instructions set out in section S.26.06 of Annex II;
- (p) template SR.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex II;
- (x) SR.26.08.01 of Annex I, specifying further information on the internal model used for the Solvency Capital Requirement, for undertakings using a partial internal model or a full internal model, following the instructions set out in section S.26.08 of Annex II.
- (q) template SR.27.01.01 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex II.

2. Where a partial internal model is used, the templates referred to in points (j) to (q) shall only be reported in relation to the risks covered by the standard formula and the template referred to in point (x) shall be reported in relation to the risks covered by the internal model; ~~unless otherwise decided on the basis of Article 19.~~

3. Where a full internal model is used, the templates referred to in points (j) to (q) shall not be reported and template referred to in point (x) shall be reported.

Article 19

~~Annual quantitative templates for individual undertakings — internal model users~~

~~Insurance and reinsurance undertakings that calculate the Solvency Capital Requirement using an approved partial or full internal model shall agree with its supervisory authority on the templates to be submitted annually in relation to the information on the Solvency Capital Requirement.~~

Article 20

Annual quantitative templates for individual undertakings — intra-group-transactions information

Insurance and reinsurance undertakings which are not part of a group referred to in points (a), (b) or (c) of Article 213(2) of Directive 2009/138/EC and the parent undertaking of which is a mixed-activity insurance holding company shall submit annually the information referred to in the second subparagraph of Article 245(2) of that Directive, in conjunction with Article 265 of that Directive, using the following templates:

(xx) template S.36.00.01 of Annex I, specifying information on intra-group-transactions, summary Template, following the instructions set out in section S.36.00.01 of Annex II;

(a) template S.36.01.01 of Annex I, specifying information on significant intra-group-transactions, involving equity-type transactions, debt and asset transfer, following the instructions set out in section S.36.01 of Annex II;

(b) template S.36.02.01 of Annex I, specifying information on significant intra-group-transactions on derivatives, including the guarantees supporting any derivatives instruments, following the instructions set out in section S.36.02 of Annex II;

(c) template S.36.03.01 of Annex I, specifying information on significant intra-group-transactions on off-balance sheet and contingent liabilities~~reinsurance~~, following the instructions set out in section S.36.03 of Annex II;

(d) template S.36.04.01 of Annex I, specifying information on significant intra-group-transactions on insurance and reinsurance~~internal cost sharing, contingent liabilities other than derivatives and off balance sheet items and other types of intra group transactions~~, following the instructions set out in section S.36.04 of Annex II.

(e) template S.36.05.01 of Annex I, specifying information on significant intra-group transactions on profit and loss, following the instructions set out in section S.36.05 of Annex II.

Article 21

Quantitative templates for individual undertakings — intra-group transactions information

Insurance and reinsurance undertakings which are not part of a group referred to in points (a), (b) or (c) of Article 213(2) of Directive 2009/138/EC and the parent undertaking of which is a mixed-activity insurance holding company shall report very significant intra-group transactions referred to in the second subparagraph of Article 245(2) of that Directive, in conjunction with Article 265 of that Directive, and intra-group transactions to be reported in all circumstances referred to in Article 245(3) of that Directive, in conjunction with Article 265 of that Directive, as soon as practicable using the relevant templates among templates S.36.040.01 to S.36.045.01 of Annex I to this Regulation, following the instructions set out in section S.36.040 to S.36.045 of Annex II to this Regulation.

~~template S.43.01.01 of Annex I, specifying information on internal model: market & credit (a) risk — for financial instruments, following the instructions set out in section S.43.01 of Annex II;~~

~~(b) template S.43.02.01 of Annex I, specifying information on internal model: credit event risk — portfolio view details, following the instructions set out in section S.43.02 of Annex II;~~

~~(c) template S.43.03.01 of Annex I, specifying information on internal model: credit risk — details for financial instruments, following the instructions set out in section S.43.01 of Annex II;~~

~~(d) template S.43.04.01 of Annex I, specifying information on internal model: credit risk — for non-financial instruments, following the instructions set out in section S.43.04 of Annex II;~~

~~(e) template S.43.05.01 of Annex I, specifying information on internal model: non-life & health NSLT underwriting risk following the instructions set out in section S.43.05 of Annex II;~~

~~(f) template S.43.06.01 of Annex I, specifying information on internal model: life and health underwriting risk, following the instructions set out in section S.43.06 of Annex II;~~

~~(g) template S.43.07.01 of Annex I, specifying information on internal model: operational risk, following the instructions set out in section S.43.07 of Annex II;~~

~~(h) template S.43.08.01 of Annex I, specifying information on internal model: model changes, following the instructions set out in section S.43.08 of Annex II;~~

CHAPTER III

QUANTITATIVE REPORTING TEMPLATES FOR GROUPS

Article 22

Quantitative templates for the opening information for groups

~~1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit the information referred to in Article 314(1)(a) and (c) of Delegated Regulation (EU) 2015/35, in conjunction with Article 375(1) of that Delegated Regulation, using the following templates:~~

- ~~(a) template S.01.01.06 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;~~
- ~~(b) template S.01.02.04 of Annex I, specifying basic information on the group and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex III;~~
- ~~(c) template S.01.03.04 of Annex I, specifying basic information on the ring-fenced funds and the matching adjustment portfolios, following the instructions set out in section S.01.03 of Annex III;~~
- ~~(d) template S.02.01.02 of Annex I, specifying balance sheet information, following the instructions set out in section S.02.01 of Annex III;~~
- ~~(e) template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III;~~
- ~~(f) where the group uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex III;~~
- ~~(g) where the group uses the standard formula and a partial internal model for the calculation of the Solvency Capital Requirement, template S.25.02.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.02 of Annex III;~~
- ~~(h) where the group uses a full internal model for the calculation of the Solvency Capital Requirement, template S.25.03.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex III;~~
- ~~(i) template S.32.01.04 of Annex I, specifying information on the insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.32.01 of Annex III;~~
- ~~(j) template S.33.01.04 of Annex I, specifying information on requirements of insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.33.01 of Annex III;~~
- ~~(k) template S.34.01.04 of Annex I, specifying information on other regulated financial undertakings and other non-regulated financial undertakings including insurance holding~~

~~companies and mixed financial holding companies, following the instructions set out in section S.34.01 of Annex III.~~

~~2. The templates referred to in points (e), (d), (f), (g) and (h) of paragraph 1 shall only be submitted by participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive.~~

Article 23

Quarterly quantitative templates for groups

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit quarterly, unless the scope or the frequency of the reporting is limited in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- (a) template S.01.01.05 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;
- (b) template S.01.02.04 of Annex I, specifying basic information on the group and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex III;
- (c) where, for the calculation of group solvency, the group uses method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, template S.02.01.02 of Annex I to this Regulation, specifying balance sheet information using the valuation in accordance with Article 75 of Directive 2009/138/EC, following the instructions set out in section S.02.01 of Annex III to this Regulation;
- (d) template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 using the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.01 of Annex III to this Regulation;
- (e) template S.06.02.04 of Annex I, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex III and using the CIC code as set out in Annex V and defined in Annex VI;
- (f) where the ratio of collective investments held by the group to total investments is higher than 30 %, template S.06.03.04 of Annex I, providing information on the look-through of all collective investments held by the group, following the instructions set out in section S.06.03 of Annex III;
- (g) template S.08.01.04 of Annex I, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex III and using the CIC code as set out in Annex V and defined in Annex VI;

~~(h) template S.08.02.04 of Annex I, providing an item by item list of transactions of derivatives during the reporting year, following the instructions set out in section S.08.02 of Annex III and using the CIC code as set out in Annex V and defined in Annex VI;~~

(i) template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III.

2. For the purposes of point (f) of paragraph 1, where for the calculation of group solvency method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively, the ratio of collective investments held by the group to total investments shall be determined by the sum of items C0010/R0180, collective investment undertakings included in item C0010/R0220 and collective investment undertakings included in item C0010/R0090 of template S.02.01.02, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.02. Where, for the calculation of group solvency, method 1 is used in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, or method 2 is used exclusively, the ratio shall be calculated in accordance with the first sentence and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.

Article 24

Simplifications allowed on quarterly reporting for groups

With regard to the information referred to in point (c) of Article 23(1), quarterly measurements may rely on estimates and estimation methods to a greater extent than measurements of annual financial data. The measurement procedures for the quarterly reporting shall be designed to ensure that the resulting information is reliable and complies with the standards laid down in Directive 2009/138/EC and that all material information that is relevant for the understanding of the data is reported.

Article 25

Annual quantitative templates for groups — Basic information and content of submission

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

(a) template S.01.01.04 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;

(b) template S.01.02.04 of Annex I, specifying basic information on the undertaking and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex III;

(c) where, for the calculation of group solvency, the group uses method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, template S.01.03.04 of Annex I to this Regulation,

specifying basic information on the ring-fenced funds and matching adjustment portfolios, following the instructions set out in section S.01.03 of Annex III to this Regulation.

Article 26

Annual quantitative templates for groups — Balance sheet and other general information

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

(a) template S.02.01.01 of Annex I, specifying balance sheet information using both the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the consolidated financial statements, following the instructions set out in section S.02.01 of Annex III;

(b) Where any single currency represents less than 80% of the total liabilities, template S.02.02.01 of Annex I, specifying information on assets and liabilities by currency, following the instructions set out in section S.02.02 of Annex III;

(c) Where any of the following conditions apply, template S.03.01.04 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex III:

i) the amount of any of the following values is higher than 2% of Total Assets:

- Value of guarantee/collateral/contingent liabilities — Guarantees provided by the undertaking, including letters of credit (C0020/R0010) plus Value of guarantee/collateral/contingent liabilities — Total collateral pledged (C0020/R0300) plus Maximum value — Total Contingent liabilities (C0010/R0400); or

- Value of guarantee/collateral/contingent liabilities — Guarantees received by the undertaking, including letters of credit (C0020/R0030) plus Value of guarantee/collateral/contingent liabilities — Total collateral held (C0020/R0200);

template S.03.01.04 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex III;

(d) template S.03.02.04 of Annex I, providing a list of off-balance sheet unlimited guarantees received, following the instructions set out in section S.03.02 of Annex III;

(e) template S.03.03.04 of Annex I, providing a list of off-balance sheet unlimited guarantees provided, following the instructions set out in section S.03.03 of Annex III;

(f) template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 applying the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.01 of Annex III to this Regulation;

(g) template S.05.02.01 of Annex I, specifying information on premiums, claims and expenses by country applying the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.02 of Annex III.

2. The templates referred to in points (a) and (b) of paragraph 1 shall only be submitted by participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive.

Article 27

Annual quantitative templates for groups — Investments information

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall, unless exempted under the third subparagraph of Article 254(2) of Directive 2009/138/EC in relation to a specific template, submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

(a) ~~where the group is exempted from the annual submission of information in templates S.06.02.04 or S.08.01.04 in accordance with the third subparagraph of Article 254(2) of Directive 2009/138/EC, template S.06.01.01 of Annex I to this Regulation, providing summary information of assets, following the instructions set out in section S.06.01 of Annex III to this Regulation;~~

(b) where the group is exempted from reporting the template S.06.02.04 in relation to the last quarter in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, template S.06.02.04 of Annex I to this Regulation, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex III to this Regulation;

(c) where the group is exempted from reporting the template S.06.03.04 in relation to the last quarter in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, or has not reported it quarterly because the ratio of collective investment held by the group to total investments, as referred to in Article 23(1)(f) of this Regulation, is not higher than 30 %, template S.06.03.04 of Annex I to this Regulation, providing information on the look-through of all collective investments held by the undertakings, following the instructions set out in section S.06.03 of Annex III to this Regulation;

(d) where the ratio of the value of structured products held by the group to total investments is higher than 5 %, template S.07.01.04 of Annex I, providing an item-by-item list of structured products, following the instructions set out in section S.07.01 of Annex III;

(e) where the group is exempted from reporting the template S.08.01.04 in relation to the last quarter in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, template S.08.01.04 of Annex I to this Regulation, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex III to this Regulation;

- (f) ~~where the group is exempted from reporting the template S.08.02.04 in relation to the last quarter in accordance with the second subparagraph of Article 254(2) of Directive 2009/138/EC, template S.08.02.04 of Annex I to this Regulation, providing an item-by-item list of transactions of derivatives, following the instructions set out in section S.08.02 of Annex III to this Regulation;~~
- (g) template S.09.01.04 of Annex I, specifying information on income, gains and losses in the reporting period by asset category as defined in Annex IV, following the instructions set out in section S.09.01 of Annex III;
- (h) where the ratio of the value of underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, to the total investments is higher than 5 %, template S.10.01.04 of Annex I, providing an item-by-item list securities lending and repurchase agreements on and off-balance sheet, following the instructions set out in section S.10.01 of Annex III;
- (i) ~~Where the ratio of the value of assets held as collateral to total balance sheet as reported in items C0010/R0500 of template S.02.01.01 exceeds 10%,~~ template S.11.01.04 of Annex I, providing an item-by-item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, following the instructions set out in section S.11.01 of Annex III.
2. For the purposes of point (d) of paragraph 1, where for the calculation of group solvency method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively, the ratio of the value of structured products held by the group to total investments shall be determined by the sum of assets classified in categories 5 and 6, as defined in Annex IV to this Regulation, divided by the sum of items C0010/R0070 and C0010/R0020 of template S.02.01.01. Where, for the calculation of group solvency, method 1 is used in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, or method 2 is used exclusively, the ratio shall be calculated in accordance with the first sentence and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.
3. For the purposes of point (h) of paragraph 1, where for the calculation of group solvency method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively, the ratio shall be determined by the sum of the underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.01. Where, for the calculation of group solvency, method 1 is used in combination with method 2 as defined in Article 233 of Directive 2009/138/EC, or method 2 is used exclusively, the ratio shall be calculated in accordance with the first sentence and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.

Article 28

Annual quantitative templates for groups — Variable annuities information

~~Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article~~

~~304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:~~

- ~~(a) template S.15.01.04 of Annex I, specifying information on the description of the guarantees of variable annuities by product issued under direct business by undertakings in the scope of the group and established outside the EEA, following the instructions set out in section S.15.01 of Annex III;~~
- ~~(b) template S.15.02.04 of Annex I, specifying information on the hedging of guarantees of variable annuities by product issued under direct business by undertakings in the scope of the group and established outside the EEA, following the instructions set out in section S.15.02 of Annex III.~~

Article 29

Annual quantitative templates for groups — Long term guarantees information

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using template S.22.01.04 of Annex I to this Regulation, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Annex III to this Regulation.

Article 30

Annual quantitative templates for groups — Own funds information

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- (a) template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III;
- (b) template S.23.02.04 of Annex I, providing detailed information on own funds by tiers, following the instructions set out in section S.23.02 of Annex III;
- (c) Where the own funds change is more than 5% per tier compared to the previous year, template S.23.03.04 of Annex I, specifying information on annual movements on own funds, following the instructions set out in section S.23.03 of Annex III;
- (d) Where the own funds change is more than 5% per tier compared to the previous year, template S.23.04.04 of Annex I, providing a list of items on own funds, following the instructions set out in section S.23.04 of Annex III. The template is to be reported in the presence of non-available own fund items, regardless of the threshold.

2. The templates referred to in points (b) and (c) of paragraph 1 shall only be submitted by participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as

defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive.

Article 31

Annual quantitative templates for groups — Solvency Capital Requirement information

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- (a) where the group uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex III;
- (b) where the group uses ~~the standard formula and~~ a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template S.25.0245.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.0245 of Annex III;
- (c) ~~where the group uses a full internal model for the calculation of the Solvency Capital Requirement, template S.25.03.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex III;~~
- (d) template S.26.01.04 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex III;
- (e) template S.26.02.04 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex III;
- (f) template S.26.03.04 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex III;
- (g) template S.26.04.04 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex III;
- (h) template S.26.05.04 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex III;
- (i) template S.26.06.04 of Annex I, specifying information on operational risk, following the instructions set out in section S.26.06 of Annex III;
- (j) template S.26.07.04 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex III;
- (xa) template S.26.08.04 of Annex I, specifying further information on the internal model used for the Solvency Capital Requirement, for undertakings using a partial internal model or a full internal model, following the instructions set out in section S.26.08 of Annex III.

(xb) template S.26.09.04 of Annex I, specifying information on internal model: market & credit risk – for financial instruments, following the instructions set out in section S.26.09 of Annex III;

(xc) template S.26.10.04 of Annex I, specifying information on internal model: credit event risk – portfolio view details, following the instructions set out in section S.26.10 of Annex III;

(xd) template S.26.11.04 of Annex I, specifying information on internal model: credit risk – details for financial instruments, following the instructions set out in section S.26.11 of Annex III;

(xe) template S.26.12.04 of Annex I, specifying information on internal model: credit risk – for non-financial instruments, following the instructions set out in section S.26.12 of Annex III;

(xf) template S.26.13.04 of Annex I, specifying information on internal model: non-life & health NSLT underwriting risk following the instructions set out in section S.26.13 of Annex III;

(xg) template S.26.14.04 of Annex I, specifying information on internal model: life and health underwriting risk, following the instructions set out in section S.26.14 of Annex III;

(xh) template S.26.15.04 of Annex I, specifying information on internal model: operational risk, following the instructions set out in section S.26.15 of Annex III;

(xi) template S.26.16.04 of Annex I, specifying information on internal model: model changes, following the instructions set out in section S.26.16 of Annex III;

(k) template S.27.01.04 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex III.

2. In case of existence of ring-fenced funds or matching adjustment portfolios, the templates referred to in points (d) to (k) and (xa) to (xi) of paragraph 1 shall not be reported for the group as a whole.

3. Where a partial internal model is used, the templates referred to in points (d) to (k) of paragraph 1 shall only be reported in relation to the risks covered by the standard formula and templates referred to in points (xa) to (xi) of paragraph 1 shall only be reported to the risks covered by the internal model, unless otherwise decided on the basis of Article 35.

4. Where a full internal model is used, the templates referred to in points (d) to (k) of paragraph 1 shall not be reported and templates referred to in points (xa) to (xi) shall be reported.

Article 32

Annual quantitative templates for groups — Reinsurers and special purpose vehicles information

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article

304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates:

- (a) template S.31.01.04 of Annex I, specifying information on share of reinsurers, following the instructions set out in section S.31.01 of Annex III;
- (b) template S.31.02.04 of Annex I, specifying information on special purpose vehicles from the perspective of the insurance or reinsurance undertaking transferring risk to the special purpose vehicles, following the instructions set out in section S.31.02 of Annex III.

Article 33

Annual quantitative templates for groups — Group specific information

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation using the following templates:

- (a) template S.32.01.04 of Annex I, specifying information on the insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.32.01 of Annex III;
- (b) template S.33.01.04 of Annex I, specifying information on requirements of insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.33.01 of Annex III;
- (c) template S.34.01.04 of Annex I, specifying information on financial undertakings other than insurance and reinsurance undertakings, and on non-regulated undertakings carrying out financial activities as defined in Article 1(52) of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.34.01 of Annex III;
- (d) template S.35.01.04 of Annex I, specifying information on technical provisions of undertakings of the group, following the instructions set out in section S.35.01 of Annex III;
[\(xx\) template S.36.00.01 of Annex I, specifying information on intra-group-transactions, summary Template, following the instructions set out in section S.36.00.01 of Annex III;](#)
- (e) template S.36.01.01 of Annex I, specifying information on significant intra-group-transactions involving equity-type transactions, debt and asset transfer, above the threshold determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.01 of Annex III to this Regulation;
- (f) template S.36.02.01 of Annex I, specifying information on significant intra-group-transactions on derivatives, including the guarantees supporting any derivatives instruments, above the threshold determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.02 of Annex III to this Regulation;
- (g) template S.36.03.01 of Annex I, specifying information on significant intra-group-transactions on [off-balance sheet and contingent liabilities](#)~~reinsurance~~, above the threshold

determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.03 of Annex III to this Regulation;

- (h) template S.36.04.01 of Annex I, specifying information on significant intra-group transactions on insurance and reinsurance~~internal cost sharing, contingent liabilities (other than derivatives) and off balance sheet items and other types of intra group transactions~~, above the threshold determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.04 of Annex III to this Regulation;

(e) template S.36.05.01 of Annex I, specifying information on intra-group transactions on profit and loss, following the instructions set out in section S.36.05 of Annex III.

- (i) template S.37.01.04 of Annex I, specifying information on significant risk concentrations, above the threshold determined by the group supervisor in accordance with Article 244(3) of Directive 2009/138/EC, following the instructions set out in section S.37.01 of Annex III to this Regulation.

(l) template S.37.02.04 specifying information on risk concentration exposures by currency, sector, country, following the instructions set out in section S.37.02 of Annex III to this Regulation.

(m) template S.37.03.04 specifying information on risk concentration exposure by asset class and rating, following the instructions set out in section S.37.03 of Annex III to this Regulation.

Article 34

Annual quantitative templates for groups — ring-fenced funds, material matching adjustment portfolios and remaining part information

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, shall submit annually the information referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates in relation to all material ring-fenced funds and all material matching adjustment portfolios related to the part that is consolidated as referred to in points (a) and (c) of Article 335(1) of Delegated Regulation (EU) 2015/35, as well as in relation to the remaining part:

- (a) template SR.01.01.04 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;
- (b) where the group uses the standard formula for the calculation of the Solvency Capital Requirement, template SR.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex III;
- (c) where the group uses ~~the standard formula and~~ a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template SR.25.052.01 of

Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.05~~2~~ of Annex III;

~~(d) where the group uses a full internal model for the calculation of the Solvency Capital Requirement, template SR.25.03.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.03 of Annex III;~~

(e) template SR.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex III;

(f) template SR.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex III;

(g) template SR.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex III;

(h) template SR.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex III;

(i) template SR.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex III;

(j) template SR.26.06.01 of Annex I, specifying information on operational risk following, the instructions set out in section S.26.06 of Annex III;

(k) template SR.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex III;

x) SR.26.08.01 of Annex I, specifying further information on the internal model used for the Solvency Capital Requirement, for undertakings using a partial internal model or a full internal model, following the instructions set out in section S.26.08 of Annex III.

(l) template SR.27.01.01 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex III.

2. Where a partial internal model is used, the templates referred to in points (e) to (l) of paragraph 1 shall only be reported in relation to the risks covered by the standard formula and the template referred to in point (x) shall be reported in relation to the risks covered by the internal model, unless otherwise decided on the basis of Article 35.

3. Where a full internal model is used, the templates referred to in points (e) to (l) of paragraph 1 shall not be reported and template referred to in point (x) shall be reported.

4. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, shall, in addition to the information submitted using templates referred to in paragraph 1, annually submit balance sheet information in relation to all material ring-fenced funds related to the part that is consolidated as referred to in points (a) or (c) of Article 335(1) of Delegated Regulation (EU) 2015/35, as well as in relation to the remaining part, as referred to in Article 304(1)(d) of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation,

using template SR.02.01.01 of Annex I to this Regulation, following the instructions set out in section S.02.01 of Annex III to this Regulation.

Article 35

~~Annual quantitative templates for groups — internal model users~~

~~Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies that calculate the Solvency Capital Requirement using an approved partial or full internal model shall agree with its group supervisor the templates to be submitted annually in relation to the information on the Solvency Capital Requirement.~~

Article 36

Quantitative templates for groups — intra-group transactions and risk concentrations

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall report:

- (a) significant and very significant intra-group transactions referred to in the first and second subparagraphs of Article 245(2) of Directive 2009/138/EC and intra-group transactions to be reported in all circumstances referred to in Article 245(3) of that Directive using, as appropriate, templates [S.36.00.01](#), [S.36.01.01](#), [S.36.02.01](#), [S.36.03.01](#), [S.36.04.01](#) and [S.36.045.01](#) of Annex I to this Regulation, following the instructions set out in section [S.36.040](#) to [S.36.054](#) of Annex III to this Regulation;
- (b) significant risk concentrations referred to in Article 244(2) of Directive 2009/138/EC and risk concentrations to be reported in all circumstances referred to in Article 244(3) of that Directive using template [S.37.01.04](#) of Annex I to this Regulation, following the instructions set out in section [S.37.01](#) of Annex III to this Regulation.

~~Insurance and reinsurance undertakings that calculate the Solvency Capital Requirement using an approved partial or full internal model shall agree with its supervisory authority on the templates to be submitted annually in relation to the information on the Solvency Capital Requirement, using the following templates:-~~

~~(a) — template [S.43.01.01](#) of Annex I, specifying information on internal model: market & credit risk — for financial instruments, following the instructions set out in section [S.43.01](#) of Annex II;~~

~~(b) — template [S.43.02.01](#) of Annex I, specifying information on internal model: credit event risk — portfolio view details, following the instructions set out in section [S.43.02](#) of Annex II;~~

~~(c) — template [S.43.03.01](#) of Annex I, specifying information on internal model: credit risk — details for financial instruments, following the instructions set out in section [S.43.01](#) of Annex II;~~

~~(d) — template [S.43.04.01](#) of Annex I, specifying information on internal model: credit risk — for non-financial instruments, following the instructions set out in section [S.43.04](#) of Annex II;~~

~~(e) — template S.43.05.01 of Annex I, specifying information on internal model: non-life & health NSLT underwriting risk following the instructions set out in section S.43.05 of Annex II;~~

~~(f) — template S.43.06.01 of Annex I, specifying information on internal model: life and health underwriting risk, following the instructions set out in section S.43.06 of Annex II;~~

~~(g) — template S.43.07.01 of Annex I, specifying information on internal model: operational risk, following the instructions set out in section S.43.07 of Annex II;~~

~~(h) — template S.43.08.01 of Annex I, specifying information on internal model: model changes, following the instructions set out in section S.43.08 of Annex II;~~

~~(i) — template S.43.09.01 of Annex I, specifying information on internal model: Solvency Capital Requirement for undertakings using the standard formula and partial internal model, following the instructions set out in section S.43.09 of Annex II.~~

CHAPTER IV FINAL PROVISION

Article 37

Repeal

Implementing Regulation (EU) 2015/2450 is repealed with effect from 31 December 2022.

Entry into force

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall apply from 31 December 2022~~1 January 2016~~.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 2 December 2015~~xxxxx~~.

For the Commission

The President

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