

ANNEX III

INSTRUCTIONS REGARDING REPORTING TEMPLATES FOR GROUPS

This Annex contains additional instructions in relation to the templates included in Annex I of this Regulation. The first column of the tables identifies the items to be reported by identifying the columns and rows as showed in the template in Annex I.

Templates which shall be filled in in accordance with the instructions of the different sections of this Annex are referred to as ‘this template’ throughout the text of the Annex.

S.01.01 — Content of the submission

General comments:

This section relates to ~~opening~~, quarterly and annual submission of information for groups, ring fenced funds, matching portfolios and remaining part at group level.

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

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

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
Z0010	Ring-fenced fund/matching portfolio/remaining part	Identifies whether the reported figures are with regard to a ring-fenced fund (‘RFF’), matching adjustment portfolio (‘MAP’) or to the remaining part. One of the options in the following closed list shall be used: 1 — RFF/MAP 2 — Remaining part
Z0020	Fund/Portfolio number	When item Z0010 = 1, identification number for a ring-fenced fund or matching portfolio. This number is attributed by the undertaking and must be consistent over time and with the fund/portfolio number reported in other templates.
C0010/R0010	S.01.02 — Basic Information — General	This template shall always be reported. The only option possible is: 1 — Reported
C0010/R0020	S.01.03 — Basic Information — RFF and matching adjustment portfolios	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no RFF or MAP 13 — Not reported as method 2 is used exclusively

		0 — Not reported other reason (in this case special justification is needed)
C0010/R0030	S.02.01 — Balance sheet	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>6 — Exempted under Article 254(2)</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0040	S.02.02 — Assets and liabilities by currency	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>3 — Not due in accordance with instructions of the template</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0060	S.03.01. — Off-balance sheet items — general	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no off-balance sheet items</p> <p><u>3 — Not due in accordance with instructions of the template</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0070	S.03.02 — Off-balance sheet items — List of unlimited guarantees received by the group	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no unlimited guarantees received</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0080	S.03.03 — Off-balance sheet items — List of unlimited guarantees provided by the group	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p>

		2 — Not reported as no unlimited guarantees provided 0 — Not reported other reason (in this case special justification is needed)
C0010/R0110	S.05.01 — Premiums, claims and expenses by line of business	One of the options in the following closed list shall be used: 1 — Reported 6 — Exempted under Article 254(2) 0 — Not reported other reason (in this case special justification is needed)
C0010/R0120	S.05.02 — Premiums, claims and expenses by country	One of the options in the following closed list shall be used: 1 — Reported 3 — Not due in accordance with instructions of the template 0 — Not reported other reason (in this case special justification is needed)
C0010/R0130	S.06.01 — Summary of Assets	One of the options in the following closed list shall be used: 1 — Reported 4 — Not due as S.06.02 and S.08.01 reported quarterly 5 — Not due as S.06.02 and S.08.01 reported annually 0 — Not reported (in this case special justification is needed)
C0010/R0140	S.06.02 — List of assets	One of the options in the following closed list shall be used: 1 — Reported 6 — Exempted under Article 254(2) 7 — Not due annually as reported for Quarter 4 (this option is only applicable on annual submissions) 0 — Not reported other reason (in this case special justification is needed)
C0010/R0150	S.06.03 — Collective investment undertakings —	One of the options in the following closed list shall be used:

	look-through approach	<p>1 — Reported</p> <p>2 — Not reported as no Collective investment undertakings <u>(only for undertakings not exempted under Article 35 (6) to (8))</u></p> <p>3 — Not due in accordance with instructions of the template</p> <p>6 — Exempted under Article 254(2)</p> <p>7 — Not due annually as reported for Quarter 4 (this option is only applicable on annual submissions)</p> <p>0 — Not reported (in this case special justification is needed)</p>
<u>C0010/R0151</u>	<u>S.06.04 - Sustainable investments and climate change-related risks to investments</u>	<p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 — Reported</u></p> <p><u>0 — Not reported (in this case special justification is needed)</u></p>
C0010/R0160	S.07.01 — Structured products	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no structured products <u>(only for undertakings not exempted under Article 35 (6) to (8))</u></p> <p>3 — Not due in accordance with instructions of the template</p> <p>6 — Exempted under Article 254(2)</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0170	S.08.01 — Open derivatives	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no derivative transactions <u>(only for undertakings not exempted under Article 35 (6) to (8))</u></p> <p>6 — Exempted under Article 254(2)</p> <p>7 — Not due annually as reported for Quarter 4 (this option is only applicable on annual submissions)</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>

€0010/R0180	S.08.02 — Derivatives Transactions	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no derivative transactions</p> <p>6 — Exempted under Article 254(2)</p> <p>7 — Not due annually as reported for Quarter 4 (this option is only applicable on annual submissions)</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0190	S.09.01 — Income/gains and losses in the period	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0200	S.10.01 — Securities lending and repos	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no Securities lending and repos <u>(only for undertakings not exempted under Article 35 (6) to (8))</u></p> <p>3 — Not due in accordance with instructions of the template</p> <p>6 — Exempted under Article 254(2)</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0210	S.11.01 — Assets held as collateral	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no Assets held as collateral <u>(only for undertakings not exempted under Article 35 (6) to (8))</u></p> <p>6 — Exempted under Article 254(2)</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
€0010/R0260	S.15.01 — Description of the guarantees of variable annuities	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no variable annuities</p>

		18 — Not reported as no direct insurance business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0270	S.15.02 — Hedging of guarantees of variable annuities	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no variable annuities 18 — Not reported as no direct insurance business 0 — Not reported other reason (in this case special justification is needed)
C0010/R0370	S.22.01 — Impact of long term guarantees measures and transitionals	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no long term guarantees ('LTG') or transitional measures are applied 0 — Not reported other reason (in this case special justification is needed)
C0010/R0410	S.23.01 — Own funds	One of the options in the following closed list shall be used: 1 — Reported 6 — Exempted under Article 254(2) 0 — Not reported other reason (in this case special justification is needed)
C0010/R0420	S.23.02 — Detailed information by tiers on own funds	One of the options in the following closed list shall be used: 1 — Reported 13 — Not reported as method 2 is used exclusively 0 — Not reported other reason (in this case special justification is needed)
C0010/R0430	S.23.03 — Annual movements on own funds	One of the options in the following closed list shall be used: 1 — Reported 13 — Not reported as method 2 is used exclusively <u>3 — Not due in accordance with instructions of the template</u>

		0 — Not reported other reason (in this case special justification is needed)
C0010/R0440	S.23.04 — List of items on own funds	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p><u>3 — Not due in accordance with instructions of the template</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0460	S.25.01 — Solvency Capital Requirement — for groups on Standard Formula	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported as standard formula ('SF') is used</p> <p>8 — Not reported as use of partial internal model ('PIM')</p> <p>9 — Not reported as use of full internal model ('IM')</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0470	<u>S.25.05 — Solvency Capital Requirement — for undertakings groups using an internal model (partial or full)</u> S.25.02 — Solvency Capital Requirement — for groups using the standard formula and partial internal model	<p>One of the options in the following closed list shall be used:</p> <p><u>1-4 — Reported as use of partial internal model</u>4 — Reported</p> <p><u>9-5 — Reported as use of full internal model</u>9 — Not reported as use of full internal model</p> <p>10 — Not reported as use of standard formula</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0480	S.25.03 — Solvency Capital Requirement — for groups on Full Internal Models	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>8 — Not reported as use of partial internal model</p> <p>10 — Not reported as use of standard formula</p> <p>13 — Not reported as method 2 is used exclusively</p>

		0 — Not reported other reason (in this case special justification is needed)
C0010/R0500	S.26.01 — Solvency Capital Requirement — Market risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported twice due to use of PIM<u>for SF sub-modules</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0510	S.26.02 — Solvency Capital Requirement — Counterparty default risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported twice due to use of PIM<u>for SF sub-modules</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0520	S.26.03 — Solvency Capital Requirement — Life underwriting risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p>

		<p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported twice due to use of PIM <u>for SF sub-modules</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0530	S.26.04 — Solvency Capital Requirement — Health underwriting risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported twice due to use of PIM <u>for SF sub-modules</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0540	S.26.05 — Solvency Capital Requirement — Non-Life underwriting risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported twice due to use of PIM <u>for SF sub-modules</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0550	S.26.06 — Solvency Capital Requirement — Operational risk	<p>One of the options in the following closed list shall be used:</p>

		<p>1 — Reported</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported twice due to use of PIM <u>for SF sub-modules</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0560	S.26.07 — Solvency Capital Requirement — Simplifications	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no simplified calculations used</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported twice due to use of PIM <u>for SF sub-modules</u></p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
<u>C0010/R0561</u>	<u>S.26.08 - Solvency Capital Requirement - for groups using an internal model</u>	<p><u>One of the options in the following closed list shall be used:</u></p> <p><u>4 — Reported due to use of partial internal model</u></p> <p><u>5 — Reported due to use of full internal model</u></p> <p><u>10 — Not reported as use of standard formula</u></p> <p><u>11 — Not reported as reported at RFF/MAP level</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p>
<u>C0010/R1010 562</u>	<u>S.26.09 - Internal model - Market & credit risk and sensitivities</u>	<p><u>One of the options in the following closed list shall be used:</u></p> <p><u>4 — Reported due to use of partial internal model</u></p> <p><u>5 — Reported due to use of full internal model</u></p>

		<u>10 — Not reported as use of standard formula or PIM not covering these risks</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
<u>C0010/R0563</u>	<u>S.26.10 - Internal model - Credit event risk Portfolio view details</u>	<u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
<u>C0010/R0564</u>	<u>S.26.11 - Internal model - Credit event risk for financial instruments</u>	<u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
<u>C0010/R0565</u>	<u>S.26.12 - Internal model - Credit risk Non-Financial Instruments</u>	<u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
<u>C0010/R0566</u>	<u>S.26.13 - Internal model - Non-life & Health non-SLT</u>	<u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
<u>C0010/R0567</u>	<u>S.26.14 - Internal model - Life & health risk</u>	<u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u>

		<u>10 — Not reported as use of standard formula</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
<u>C0010/R0568</u>	<u>S.26.15 - Internal model - Operational risk</u>	<u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
<u>C0010/R0569</u>	<u>S.26.16 - Internal model - Model Changes</u>	<u>One of the options in the following closed list shall be used:</u> <u>4— Reported due to use of partial internal model</u> <u>5— Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
C0010/R0570	S.27.01 — Solvency Capital Requirement — Non-Life and Health catastrophe risk	One of the options in the following closed list shall be used: 1 — Reported 2 — Risk not existent 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 13 — Not reported as method 2 is used exclusively 0 — Not reported other reason (in this case special justification is needed)
C0010/R0680	S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's)	One of the options in the following closed list shall be used: 1 — Reported 2 — Not reported as no reinsurance 0 — Not reported other reason (in this case special justification is needed)
C0010/R0690	S.31.02 — Special Purpose Vehicles	One of the options in the following closed list shall be used: 1 — Reported

		<p>2 — Not reported as no Special Purpose Insurance Vehicles ('SPV')</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0700	S.32.01 — Undertakings in the scope of the group	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0710	S.33.01 — Insurance and Reinsurance individual requirements	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0720	S.34.01 — Other regulated and non-regulated financial undertakings including insurance holding companies and mixed financial holding company individual requirements	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no non-(re)insurance business in the scope of the group</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0730	S.35.01 — Contribution to group Technical Provisions	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
<u>C0010/R0735</u>	<u>S.36.00 – IGT – Summary template</u>	<p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 — Reported</u></p> <p><u>2 — Not reported as no intragroup transaction ('IGT')</u></p> <p><u>12 — Not reported as no parent undertaking is a mixed-activity insurance holding company where they are not part of a group as defined under Article 213 (2) (a), (b) and (c) of Solvency II Directive</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p>

C0010/R0740	S.36.01 — IGT — Equity-type transactions, debt and asset transfer	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no Intragroup transaction ('IGT') on Equity-type transactions, debt and asset transfer</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0750	S.36.02 — IGT — Derivatives	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no IGT on Derivatives</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0760	S.36.03 — IGT — <u>Off-balance sheet and contingent liabilities</u>	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no IGT on Internal reinsurance</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0770	S.36.04 — IGT — <u>Insurance and Reinsurance</u>	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no IGT on Cost Sharing, contingent liabilities, off BS and other items</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
<u>C0010/R0775</u>	<u>S.36.05 – IGT – P&L</u>	<p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 — Reported</u></p> <p><u>2 — Not reported as no intragroup transaction ('IGT')</u></p> <p><u>12 — Not reported as no parent undertaking is a mixed-activity insurance holding company where they are not part of a group as defined under Article 213 (2) (a), (b) and (c) of Solvency II Directive</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p>

C0010/R0780	S.37.01 — Risk concentration	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not due in accordance with threshold decided by group supervisor</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
<u>C0010/R0785</u>	<u>S.37.02 - Risk Concentration – Exposure by currency, sector, country</u>	<p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 — Reported</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p>
<u>C0010/R0786</u>	<u>S.37.03 - Risk Concentration – Exposure by asset class and rating</u>	<p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 — Reported</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p>
C0010/R0790	SR.02.01 — Balance Sheet	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Not reported as no RFF/MAP</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>14 — Not reported as refers to MAP fund</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0840	SR.25.01 — Solvency Capital Requirement — Only SF	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported as standard formula is used</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
<u>C0010/R0855</u>	<u>SR.25.02 — Solvency Capital</u>	<p><u>One of the options in the following closed list shall be used:</u></p>

	Requirement — SF and PIM	1 4 — Reported as due to use of partial internal model 9 5 — R Not reported as due to use of full internal model 10 — Not reported as use of standard formula 13 — Not reported as method 2 is used exclusively 0 — Not reported other reason (in this case special justification is needed)
<u>C0010/R0850</u>	<u>SR.25.05 — Solvency Capital Requirement — for groups using an internal model (partial or full)</u>	<u>One of the options in the following closed list shall be used:</u> <u>4 — Reported due to use of partial internal model</u> <u>9 5 — Reported due to use of full internal model</u> <u>10 — Not reported as use of standard formula</u> <u>13 — Not reported as method 2 is used exclusively</u> <u>0 — Not reported other reason (in this case special justification is needed)</u>
C0010/R0860	SR.25.03 — Solvency Capital Requirement — IM	One of the options in the following closed list shall be used: 1 — Reported 8 — Not reported as use of partial internal model 10 — Not reported as use of standard formula 13 — Not reported as method 2 is used exclusively 0 — Not reported other reason (in this case special justification is needed)
C0010/R0870	SR.26.01 — Solvency Capital Requirement — Market risk	One of the options in the following closed list shall be used: 1 — Reported 2 — Risk not existent 8 — Not reported as use of partial internal model 9 — Not reported as use of full internal model 11 — Not reported as reported at RFF/MAP level 13 — Not reported as method 2 is used exclusively 16 — Reported due to request of Article 112 of Directive 2009/138/EC 17 — Reported <u>for SF sub-modules</u> twice due to use of PIM

		0 — Not reported other reason (in this case special justification is needed)
C0010/R0880	SR.26.02 — Solvency Capital Requirement — Counterparty default risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported <u>for SF sub-modules</u> twice due to use of PIM</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0890	SR.26.03 — Solvency Capital Requirement — Life underwriting risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported <u>for SF sub-modules</u> twice due to use of PIM</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0900	SR.26.04 — Solvency Capital Requirement — Health underwriting risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p>

		<p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported <u>for SF sub-modules</u> twice due to use of PIM</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0910	SR.26.05 — Solvency Capital Requirement — Non-Life underwriting risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported <u>for SF sub-modules</u> twice due to use of PIM</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0920	SR.26.06 — Solvency Capital Requirement — Operational risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported <u>for SF sub-modules</u> twice due to use of PIM</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
C0010/R0930	SR.26.07 — Solvency Capital	<p>One of the options in the following closed list shall be used:</p>

	Requirement — Simplifications	<p>1 — Reported</p> <p>2 — Not reported as no simplified calculations used</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>16 — Reported due to request of Article 112 of Directive 2009/138/EC</p> <p>17 — Reported <u>for SF sub-modules</u> twice due to use of PIM</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>
<u>C0010/R0935</u>	<u>SR.26.08 - Solvency Capital Requirement - for groups using an internal model</u>	<p><u>One of the options in the following closed list shall be used:</u></p> <p><u>4 — Reported due to use of partial internal model</u></p> <p><u>5 — Reported due to use of full internal model</u></p> <p><u>10 — Not reported as use of standard formula</u></p> <p><u>11 — Not reported as reported at RFF/MAP level</u></p> <p><u>0 — Not reported other reason (in this case special justification is needed)</u></p>
C0010/R0940	SR.27.01 — Solvency Capital Requirement — Non-Life Catastrophe risk	<p>One of the options in the following closed list shall be used:</p> <p>1 — Reported</p> <p>2 — Risk not existent</p> <p>8 — Not reported as use of partial internal model</p> <p>9 — Not reported as use of full internal model</p> <p>11 — Not reported as reported at RFF/MAP level</p> <p>13 — Not reported as method 2 is used exclusively</p> <p>0 — Not reported other reason (in this case special justification is needed)</p>

S.01.02 — Basic information

General comments:

This section relates to ~~opening~~ _____ quarterly and annual submission of information for groups.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010/R0010	Participating undertaking name	Legal name of the participating insurance and reinsurance undertaking or insurance holding company or mixed financial holding company at the head of the insurance or reinsurance group. Needs to be consistent over different submissions.
C0010/R0020	Group identification code	Identification code of the participating undertaking, using the following priority: Legal Entity Identifier ('LEI'). Identification code used in the local market, attributed by supervisory authority
<u>C0010/R0025</u>	<u>Name of the group</u>	<u>This item corresponds to the legal name of group.</u>
C0010/R0030	Type of code of group	Type of ID Code used for the 'Group Identification code' item. One of the options in the following closed list shall be used: 1 — LEI 2 — Specific code
C0010/R0050	Country of the group supervisor	Identify the ISO 3166–1 alpha–2 Code of the country of the group supervisor
C0010/R0060	Sub-group information	Identify if the information relates to a sub-group in accordance with Article 216 of Directive 2009/138/EC. One of the options in the following closed list shall be used: 1 — No sub-group information 2 — Sub-group information
C0010/R0070	Language of reporting	Identify the 2-letter code of ISO 639–1 code of the language used in the submission of information
C0010/R0080	Reporting submission date	Identify the ISO 8601 (yyyy–mm–dd) code of the date when the reporting to the supervisory authority is made
C0010/R0081	Financial year end	Identify the ISO 8601 (yyyy–mm–dd) code of the financial year end of the undertaking, e.g. 2017-12-31
C0010/R0090	Reporting reference date	Identify the ISO 8601 (yyyy–mm–dd) code of the date identifying the last day of the reporting period
C0010/R0100	Regular/Ad-hoc submission	Identify if the submission of information relates to regular submission of information or ad-hoc. The following closed list of options shall be used:

		1 — Regular reporting 2 — Ad-hoc reporting 4 — Empty submission
C0010/R0110	Currency used for reporting	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used in each report
C0010/R0120	Accounting standards	Identification of the accounting standards used for reporting items in S.02.01, financial statements valuation. The following closed list of options shall be used: 1 — International Financial Reporting Standards ('IFRS') 2 — Local generally accepted accounting principles ('GAAP')
C0010/R0130	Method of Calculation of the group SCR	Identify the method used to calculate the group SCR. The following closed list of options shall be used: 1 — Standard formula 2 — Partial internal model 3 — Full internal model
C0010/R0140	Use of group specific parameters	Identify if the group is reporting figures using group specific parameters. The following closed list of options shall be used: 1 — Use of group specific parameters 2 — Don't use group specific parameters
C0010/R0150	Ring-Fenced Funds	Identify if the group is reporting activity by Ring Fenced Funds (RFF). The following closed list of options shall be used: 1 — Reporting activity by RFF 2 — Not reporting activity by RFF
C0010/R0160	Method of group solvency calculation	Identify the group solvency calculation method. The following closed list of options shall be used: 1 — Method 1 is used exclusively 2 — Method 2 is used exclusively 3 — A combination of method 1 and method 2 is used
C0010/R0170	Matching adjustment	Identify if the group is reporting figures using the matching adjustment ('MA'). The following closed list of options shall be used: 1 — Use of matching adjustment

		2 — No use of matching adjustment
C0010/R0180	Volatility adjustment	<p>Identify if the group is reporting figures using the volatility adjustments. The following closed list of options shall be used:</p> <p>1— Use of volatility adjustment</p> <p>2 — No use of volatility adjustment</p>
C0010/R0190	Transitional measure on the risk-free interest rate	<p>Identify if the group is reporting figures using the transitional adjustment to the relevant risk-free interest rate term structure. The following closed list of options shall be used:</p> <p>1 — Use of transitional measure on the risk-free interest rate</p> <p>2 — No use of transitional measure on the risk-free interest rate</p>
C0010/R0200	Transitional measure on technical provisions	<p>Identify if the group is reporting figures using the transitional deduction to technical provisions. The following closed list of options shall be used:</p> <p>1 — Use of transitional measure on the technical provisions</p> <p>2 — No use of transitional measure on the technical provisions</p>
C0010/R0210	Initial submission or re-submission	<p>Identify if it is an initial submission of information or a re-submission of information in relation to a reporting reference date already reported. The following closed list of options shall be used:</p> <p>1 — Initial submission</p> <p>2 — Re-submission</p>

R0250	Exemption of reporting ECAI information	<p>One of the options in the following closed list shall be used:</p> <p>1 - Exempted for assets (based on article 35(6) and (7))</p> <p>2 - Exempted for assets (based on outsourcing)</p> <p>3 - Exempted for derivatives (based on article 35(6) and (7))</p> <p>4 - Exempted for derivatives (based on outsourcing)</p> <p>5 - Exempted for assets and derivatives (based on article 35(6) and (7))</p> <p>6 - Exempted for assets and derivatives (based on outsourcing)</p> <p>0 - Not exempted</p>
<u>C0010/R0255</u>	<u>Direct URL to the webpage where the Solvency and Financial Condition Report is disclosed</u>	<u>Include the direct URL to the page where the Solvency and Financial Condition Report (SFCR) corresponding to the reporting reference date as filled in R0081 will be published.</u>
<u>C0010/R0260</u>	<u>Direct URL to download the Solvency and Financial Condition Report</u>	<p><u>Include the direct URL to download the Solvency and Financial Condition Report (SFCR) corresponding to the reporting reference date as filled in R0090.</u></p> <p><u>The URL shall directly link to the file containing the SFCR and not to a webpage.</u></p> <p><u>Alternatively, if the SFCR file is already available at the submission date the file can also be included in the annual submission.</u></p>
<u>C0010/R0 270</u>	<u>Legal form of the participating undertaking</u>	<u>Identify the legal form of the participating undertaking whose name is reported in C0010/R0010. The legal form of insurance and reinsurance undertakings shall be consistent with Annex III of Directive 2009/138/EC. Mutual (and) types of undertakings are to be also specified.</u>
<u>C0010/R0280 270</u>	<u>Captive Business</u>	<u>Identify if anythe undertaking belonging to the group performs a captive business in line with the definition in Art. 13 of Solvency II Directive.</u>

		<u>One of the options in the following closed list shall be used:</u> <u>1 – Captive business</u> <u>2 – No captive business</u>
<u>C0010/R0280</u>	<u>Run-Off Business</u>	<u>Identify if any undertaking belonging to the group no longer write new business for any LoB, but still holds contracts belonging to that LoB.</u> <u>One of the options in the following closed list shall be used:</u> <u>One of the options in the following closed list shall be used:</u> <u>1- Undertakings running-off a portfolio of contracts but not their whole business (partial run-off undertaking or undertaking with run-off portfolio);</u> <u>2 - Undertakings running-off their whole (previous) business (full run-off undertaking);</u> <u>3 - Undertakings with a run-off business model (specialised run-off undertakings) - insurance undertakings or groups whose business model is to actively acquire legacy portfolios or whole insurers in run-off.</u> <u>4 – No run-off business</u>
<u>C0010/R0290</u>	<u>M&A during period</u>	<u>Identify –if mergers or acquisitions affecting the information reported occurred in the group during the reporting period.</u> <u>One of the options in the following closed list shall be used:</u> <u>1 — Yes</u> <u>2 — No</u>

S.01.03 — Basic information — RFF and matching adjustment portfolios

General comments:

This section relates to ~~opening and~~ annual submission of information for groups.

All ring-fenced funds and matching portfolios ~~should~~should be identified regardless ~~of if~~whether they are material for the purposes of submission of information.

In the first table all ring-fenced funds and matching adjustments portfolios shall be reported. In case a ring-fenced fund has a matching portfolio not covering the full RFF three funds have to be identified, one for the RFF, other for the MAP inside the RFF and other for the remaining part of the fund (vice-versa for the situations where a MAP has an RFF).

In the second table the relations between the funds as explained in previous paragraph are explained. Only the funds with such relations shall be reported in the second table.

For group reporting the following specific requirements shall be met:

- a) This information is applicable when method 1 as defined in Article 230 of Solvency II Directive is used, either exclusively or in combination with method 2 as defined in Article 233 of Solvency II Directive;
- b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Solvency II Directive, and;
- c) This information does not apply to groups when method 2 as defined in Article 233 of Solvency II Directive is being used exclusively.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
	<i>List of all RFF/MAP (overlaps allowed)</i>	
C0010	Legal name of the undertaking	Legal name of the undertaking within the scope of group supervision that holds the RFF/MAP
C0020	Identification code of the undertaking	<p>Identification code of the undertaking, using the following priority:</p> <ul style="list-style-type: none"> – Legal Entity Identifier (LEI) – Specific code <p>When the undertaking uses the option ‘Specific code’ the following shall be considered:</p> <ul style="list-style-type: none"> – For European Economic Area (re) insurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's supervisory authority – For non-EEA undertakings and non-regulated undertakings within the scope of group supervision, identification code provided will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, it should comply with the following format in a consistent manner:

		identification code of the parent undertaking + ISO 3166–1 alpha–2 code of the country of the undertaking + 5 digits
C0030	Type of code of the ID of the undertaking	Type of ID Code used for the ‘Identification code of the undertaking’ item. One of the options in the following closed list shall be used: 1 — LEI 2 — Specific code
C0040	Fund/Portfolio Number	Number, which is attributed by the undertaking, corresponding to the unique number assigned to each ring-fenced fund and matching portfolio. This number has to be consistent over time and shall be used to identify the ring-fenced funds and the matching portfolio number in other templates.
C0050	Name of ring-fenced fund/Matching adjustment portfolio	Indicate the name of the ring-fenced fund and matching adjustment portfolio. When possible (if linked to a commercial product), the commercial name shall be used. If not possible, e.g. if the fund is linked to several commercial products, a different name shall be used. The name shall be unique and be kept consistent over time.
C0060	RFF/MAP/Remaining part of a fund	Indicate if it is a ring-fenced fund or a matching portfolio. In the cases where other funds are included within one fund this cell shall identify the type of each fund or sub-fund. One of the options in the following closed list shall be used: 1 — Ring-fenced fund 2 — Matching portfolio 3 — Remaining part of a fund
C0070	RFF/MAP with sub RFF/MAP	Identify if the fund identified has other funds embedded. One of the options in the following closed list shall be used: 1 — Fund with other funds embedded 2 — Not a fund with other funds embedded Only the ‘mother’ fund shall be identified with option 1.
C0080	Material	Indicate if the ring-fenced fund or a matching portfolio is material for the purposes of detailed

		<p>submission of information. One of the options in the following closed list shall be used:</p> <p>1 — Material</p> <p>2 — Not material</p> <p>In case of fund with other funds embedded, this item is to be reported only for the ‘mother’ fund.</p>
C0090	Article 304	<p>Indicate whether the RFF is under Article 304 of Solvency II Directive. One of the following options shall be used:</p> <p>1 — RFF under Article 304 — with the option for the equity risk sub-module</p> <p>2 — RFF under Article 304 — without the option for the equity risk sub-module</p> <p>3 — RFF not under Article 304</p>
<i>List of RFF/MA P with sub RFF/MA P</i>		
C0100	Number of RFF/MAP with sub RFF/MAP	<p>For the funds with other funds embedded (option 1 reported in item C0070) identify the number as defined for item C0040.</p> <p>The fund shall be repeated for as many rows as needed to report the funds embedded.</p>
C0110	Number of sub RFF/MAP	Identify the number of the funds embedded in other funds as defined for item C0040.
C0120	Sub RFF/MAP	<p>Identify if the nature of the fund embedded in other funds. One of the options in the following closed list shall be used:</p> <p>1 — Ring-fenced fund</p> <p>2 — Matching portfolio</p>

S.02.01 — Balance sheet

General comments:

This section relates to ~~opening~~, quarterly and annual submission of information for groups, ring-fenced funds and remaining part.

This template is relevant when method 1 (Accounting consolidation-based method) is used, either exclusively or in combination with method 2 (Deduction and aggregation method).

Holdings in related undertakings that are not consolidated row by row in accordance with Article 335, paragraph 1, (a), (b) or (c) of the Delegated Regulation (EU) 2015/35, including the holdings in related undertakings included with method 2 when combination of methods is used, shall be included in the item ‘Holdings in related undertakings, including participations’.

Template SR.02.01 is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35, when method 1 (Accounting consolidation–based method) is used, either exclusively or in combination with method 2 (Deduction and aggregation method).

The ‘Solvency II value’ column (C0010) shall be completed using the valuation principles set out in the Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, ~~Solvency 2~~ Technical Standards issued under the Directive 2009/138/EC and EIOPA Guidelines.

With regards to the ‘Statutory accounts value’ column (C0020), recognition and valuation methods are the ones used by groups in their statutory accounts in accordance with the local GAAP or IFRS if accepted as local GAAP. This column is by default mandatory. In the specific cases where the group does not produce official financial statements according to local GAAP or IFRS the specific situation should be discussed with the group supervisor. In template SR.02.01 this column is only applicable if the development of financial statements by RFF is required by national law.

The default instruction is that each item shall be reported in the ‘Statutory accounts value’ column, separately.

However, in the ‘Statutory accounts value’ column the dotted rows were introduced in order to enable the reporting of aggregated figures if the split figures are not available.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Assets</i>		
Z0020	Ring–fenced fund or remaining part	Identifies whether the reported figures are with regard to <u>an</u> RFF or to the remaining part. One of the options in the following closed list shall be used: 1 — RFF 2 — Remaining part
Z0030	Fund number	When item Z0020 = 1, identification number for a ring–fenced fund or matching adjustment portfolio. This number is attributed by the group and must be consistent over time and with the fund/portfolio number reported in other templates
C0020/R0010	Goodwill	Intangible asset that arises as the result of a business combination and that represents the economic value of assets that cannot be individually identified or separately recognised in a business combination.
C0020/R0020	Deferred acquisition costs	Acquisition costs relating to contracts in force at the balance sheet date which are carried forward from one reporting period to subsequent reporting periods, relating to the unexpired periods of risks. In relation to life

		business, acquisition costs are deferred when it is probable that they will be recovered.
C0010– C0020/R0030	Intangible assets	Intangible assets other than goodwill. An identifiable non–monetary asset without physical substance.
C0010– C0020/R0040	Deferred tax assets	Deferred tax assets are the amounts of income taxes recoverable in future periods in respect of: <ul style="list-style-type: none"> (a) deductible temporary differences; (b) the carry forward of unused tax losses; and/or (c) the carry forward of unused tax credits.
C0010– C0020/R0050	Pension benefit surplus	This is the total of net surplus related to employees' pension scheme.
C0010– C0020/R0060	Property, plant & equipment held for own use	Tangible assets which are intended for permanent use and property held by the group for own use. It <u>also</u> includes also property for own use under construction.
C0010– C0020/R0070	Investments (other than assets held for index–linked and unit–linked contracts)	This is the total amount of investments, excluding assets held for index–linked and unit–linked contracts.
C0010– C0020/R0080	Property (other than for own use)	Amount of the property, other than for own use. It <u>also</u> includes also property under construction other than for own use.
C0010– C0020/R0090	Holdings in related undertakings, including participations	<p>Participations as defined in Article 13(20) and holdings in related undertakings in Article 212(1)(b) of Directive 2009/138/EC.</p> <p>When part of the assets regarding participation and related undertakings refer to unit and index linked contracts, these parts shall be reported in ‘Assets held for index–linked and unit–linked contracts’ in C0010–C0020/R0220.</p> <p>Holdings in related undertakings, including participations at group level will include:</p> <ul style="list-style-type: none"> – holdings in related but not subsidiary insurance or reinsurance undertakings, insurance holding companies or mixed financial holding companies as described in Article 335, paragraph 1, (d) of Delegated Regulation (EU) 2015/35 – holdings in related undertakings in other financial sectors as described in Article 335,

		<p>paragraph 1, (e) of Delegated Regulation (EU) 2015/35</p> <ul style="list-style-type: none"> – other related undertakings as described in Article 335, paragraph 1, (f) of Delegated Regulation (EU) 2015/35 – insurance or reinsurance undertakings, insurance holding companies or mixed financial holding companies included with the deduction and aggregation method (when combination of methods is used)
C0010– C0020/R0100	Equities	<p>This is the total amount of equities, listed and unlisted.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where– the split between listed and unlisted is not available, this item shall reflect the sum.</p>
C0010– C0020/R0110	Equities — listed	<p>Shares representing corporations' capital, e.g. representing ownership in a corporation, negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.</p> <p>It shall exclude holdings in related undertakings, including participations.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split between listed and unlisted is not available, this item shall not be reported.</p>
C0010– C0020/R0120	Equities — unlisted	<p>Shares representing corporations' capital, e.g. representing ownership in a corporation, not negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.</p> <p>It shall exclude holdings in related undertakings, including participations.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split between listed and unlisted is not available, this item shall not be reported.</p>
C0010– C0020/R0130	Bonds	<p>This is the total amount of government bonds, corporate bonds, structured notes and collateralised securities.</p> <p>With regard to ‘Statutory accounts values’ column (C0020) — where the split of bonds is not available, this item shall reflect the sum.</p>
C0010– C0020/R0140	Government Bonds	<p>Bonds issued by public authorities, whether by central governments, supra-national government institutions, regional governments or local authorities and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central</p>

		<p>government and central banks denominated and funded in the domestic currency of that central government and the central bank, multilateral development banks referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or international organisations referred to in Article 118 of Regulation (EU) No 575/2013, <u>regional governments and local authorities listed in Article 1 of Implementing Regulation (EU) 2015/2011</u>, where the guarantee meets the requirements set out in Article 215 of Delegated Regulation (EU) 2015/35.</p> <p><u>Government Bonds shall be shown as such regardless of the SCR treatment.</u></p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split between bonds, structured products and collateralised securities is not available, this item shall not be reported.</p>
C0010– C0020/R0150	Corporate Bonds	<p>Bonds issued by corporations</p> <p>With regard to ‘statutory accounts values’ column (C0020), where– the split between bonds, structured products and collateralised securities is not available, this item shall not be reported.</p>
C0010– C0020/R0160	Structured notes	<p>Hybrid securities, combining a fixed income (return in a form of fixed payments) instrument with a series of derivative components. Excluded from this category are fixed income securities that are issued by sovereign governments. Concerns securities that have embedded any categories of derivatives, including Credit Default Swaps (‘CDS’), Constant Maturity Swaps (‘CMS’), Credit Default Options (‘CDOp’). Assets under this category are not subject to unbundling.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where– the split between bonds, structured products and collateralised securities is not available, this item shall not be reported.</p>
C0010– C0020/R0170	Collateralised securities	<p>Securities whose value and payments are derived from a portfolio of underlying assets. Includes Asset Backed Securities (‘ABS’), Mortgage Backed securities (‘MBS’), Commercial Mortgage Backed securities (‘CMBS’), Collateralised Debt Obligations (‘CDO’), Collateralised Loan Obligations (‘CLO’), Collateralised Mortgage Obligations (‘CMO’).</p> <p>With regard to ‘statutory accounts values’ column (C0020), where– the split between bonds, structured products and collateralised securities is not available, this item shall not be reported.</p>

C0010– C0020/R0180	Collective Investment undertakings	‘Collective investment undertaking’ means an undertaking for collective investment in transferable securities (‘UCITS’) as defined in Article 1(2) of Directive 2009/65/EC of the European Parliament and of the Council or an alternative investment fund (AIF) as defined in Article 4(1)(a) of Directive 2011/61/EU of the European Parliament and of the Council.
C0010– C0020/R0190	Derivatives	<p>A financial instrument or other contract with all three of the following characteristics:</p> <p>(a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange (‘FX’) rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the ‘underlying’).</p> <p>(b) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.</p> <p>(c) It is settled at a future date.</p> <p>Solvency II value, only if positive, of the derivative as of the reporting date is reported here (in case of negative value, see R0790).</p>
C0010– C0020/R0200	Deposits other than cash equivalents	Deposits other than cash equivalents that cannot be used to make payments until before a specific maturity date and that are not exchangeable for currency or transferable deposits without any kind of significant restriction or penalty.
C0010– C0020/R0210	Other investments	Other investments not covered already within investments reported above.
C0010– C0020/R0220	Assets held for index-linked and unit-linked contracts	Assets held for index-linked and unit-linked contracts (classified in line of business 31 as defined in Annex I of Delegated Regulation (EU) 2015/35).
C0010– C0020/R0230	Loans and mortgages	<p>This is the total amount of loans and mortgages, i.e. financial assets created when group lend funds, either with or without collateral, including cash pools.</p> <p>With regard to ‘Statutory accounts values’ column (C0020) — where the split of the split of loans & mortgages is not available, this item shall reflect the sum.</p>

C0010– C0020/R0240	Loans on policies	<p>Loans made to policyholders, collateralised on policies (underlying technical provisions).</p> <p>With regard to ‘statutory accounts values’ column (C0020), where– the split between loans on policies, loans on mortgages to individuals and other loans and mortgages is not available, this item shall not be reported.</p>
C0010– C0020/R0250	Loans and mortgages to individuals	<p>Financial assets created when creditors lend funds to debtors — individuals, with collateral or not, including cash pools.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where– the split between loans on policies, loans on mortgages to individuals and other loans and mortgages is not available, this item shall not be reported.</p>
C0010– C0020/R0260	Other loans and mortgages	<p>Financial assets created when creditors lend funds to debtors — others, not classifiable in item R0240 or R0250, with collateral or not, including cash pools.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where– the split between loans on policies, loans on mortgages to individuals and other loans and mortgages is not available, this item shall not be reported.</p>
C0010– C0020/R0270	Reinsurance recoverables from:	<p>This is the total amount of reinsurance recoverables. It corresponds to the amount of reinsurer share of technical provisions, including finite reinsurance (‘Finite Re’) and SPV.</p> <p><u>It includes expected payments from reinsurers for claims not yet settled between the undertaking and the policyholder, while expected payments from reinsurers for claims already settled are included in reinsurance receivables.</u></p>
C0010– C0020/R0280	Non–life and health similar to non–life	<p>Reinsurance recoverables in respect of technical provisions for non–life and health similar to non–life.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split between non–life excluding health and health similar to non–life is not available this item shall reflect the sum.</p>
C0010– C0020/R0290	Non–life excluding health	<p>Reinsurance recoverables in respect of technical provisions for non–life business, excluding technical provisions for health– similar to non –life.</p>

C0010– C0020/R0300	Health similar to non–life	Reinsurance recoverables in respect of technical provisions for health similar to non — life.
C0010– C0020/R0310	Life and health similar to life, excluding health and index–linked and unit–linked	Reinsurance recoverable in respect of technical provisions for life and health similar to life, excluding health and index–linked and unit–linked. With regard to ‘statutory accounts values’ column (C0020), where– the split between life excluding health and index–linked and unit–linked and health similar to life is not available, this item shall reflect the sum.
C0010– C0020/R0320	Health similar to life	Reinsurance recoverables in respect of technical provisions for health–similar to life.
C0010– C0020/R0330	Life excluding health and index–linked and unit–linked	Reinsurance recoverables in respect of technical provisions for life business, excluding technical provisions health–similar to life techniques and technical provisions for index–linked and unit–linked.
C0010– C0020/R0340	Life index–linked and unit–linked	Reinsurance recoverables in respect of technical provisions for life index–linked and unit–linked business.
C0010– C0020/R0350	Deposits to cedants	Deposits relating to reinsurance accepted.
C0010– C0020/R0360	Insurance and intermediaries receivables	Amounts for payment by policyholders, insurers and other linked to insurance business that are not included in technical provisions. It shall include receivables from reinsurance accepted. For Solvency II column (C0010) this cell shall only include amounts past due.
C0010– C0020/R0370	Reinsurance receivables	Amounts for payment by reinsurers and linked to reinsurance business that are not included in reinsurance recoverables. For Solvency II column (C0010) this cell shall only include payments It might include: the amounts from receivables from reinsurers that relate to settled claims of policyholders or beneficiaries; and receivables from reinsurers in relation to other than insurance events, or settled insurance claims, for example commissions. <u>After the claim has been settled between policyholder and insurance undertaking, the claim is no more included in the technical provisions in the liabilities side and a correspondent movement in the reinsurance recoverables should be done. At this point, the possible claim from</u>

		<p><u>cedent toward the reinsurer is moved from reinsurance recoverable to reinsurance receivable.</u></p> <p><u>All due and past due payments (open at valuation date) between reinsurer and cedent stemming from settled claims between primary insurer and policyholder, should be shown in the item reinsurance receivables and not in the item any other assets not elsewhere shown.</u>For Solvency II column (C0010) this cell shall only include amounts past due.</p>
C0010– C0020/R0380	Receivables (trade, not insurance)	Includes amounts receivables from employees or various business partners (not insurance-related), including public entities.
C0010– C0020/R0390	Own shares (held directly)	This is the total amount of own shares held directly by the group.
C0010– C0020/R0400	Amounts due in respect of own fund items or initial fund called up but not yet paid in	Value of the amount due in respect of own fund items or initial fund called up but not yet paid in.
C0010– C0020/R0410	Cash and cash equivalents	<p>Notes and coin in circulation that are commonly used to make payments, and deposits exchangeable for currency on demand at par and which are directly usable for making payments by cheque, draft, giro order, direct debit/credit, or other direct payment facility, without penalty or restriction.</p> <p>Bank accounts shall not be netted off, thus only positive accounts shall be recognised in this item and bank overdrafts shown within liabilities unless where both legal right of offset and demonstrable intention to settle net exist.</p>
C0010– C0020/R0420	Any other assets, not elsewhere shown	This is the amount of any other assets not elsewhere already included within balance Sheet items.
C0010– C0020/R0500	Total assets	This is the overall total amount of all assets.
<i>Liabilities</i>		
C0010– C0020/R0510	Technical provisions — non-life	<p>Sum of the technical provisions non-life.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in</p>

		<p>accordance with the contributory methodology used for the purposes of MCR calculation.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split of technical provisions for non — life between non — life (excluding health) and health (similar to non — life) is not possible, this item shall reflect the sum.</p>
C0010– C0020/R0520	Technical provisions — non–life (excluding health)	<p>This is the total amount of technical provisions for non — life business (excluding health).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0530	Technical provisions — non–life (excluding health) — technical provisions calculated as a whole	<p>This is the total amount of technical provisions calculated as whole (replicable/hedgeable portfolio) for non — life business (excluding health).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0540	Technical provisions — non–life (excluding health) — Best estimate	<p>This is the total amount of best estimate of technical provisions for non — life business (excluding health).</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0550	Technical provisions — non–life (excluding health) — Risk margin	<p>This is the total amount of risk margin of technical provisions for non — life business (excluding health).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010– C0020/R0560	Technical provisions — health (similar to non–life)	<p>This is the total amount of technical provisions for health (similar to non — life).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>

C0010/R0570	Technical provisions — health (similar to non — life) — technical provisions calculated as a whole	<p>This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for health (similar to non–life).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0580	Technical provisions — health(similar to non –life) — Best estimate	<p>This is the total amount of best estimate of technical provisions for health business (similar to non — life).</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0590	Technical provisions — health (similar to non — life) — Risk margin	<p>This is the total amount of risk margin of technical provisions for health business (similar to non — life).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010– C0020/R0600	Technical provisions — life (excluding index–linked and unit–linked)	<p>Sum of the technical provisions life (excluding index–linked and unit–linked).</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split of technical provisions life (excluding index — linked and unit — linked) between health (similar to life) and life (excluding health, index–linked and unit — linked) is not possible, this item shall reflect the sum.</p>
C0010– C0020/R0610	Technical provisions — health (similar to life)	<p>This is the total amount of technical provisions for health (similar to life) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0620	Technical provisions — health (similar to life) — technical	<p>This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for health (similar to life) business.</p>

	provisions calculated as a whole	This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.
C0010/R0630	Technical provisions — health (similar to life) — Best estimate	<p>This is the total amount of best estimate of technical provisions for health (similar to life) business.</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0640	Technical provisions — health (similar to life) — Risk margin	<p>This is the total amount of risk margin of technical provisions for health (similar to life) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010– C0020/R0650	Technical provisions — life (excl. health and index–linked and unit–linked)	<p>This is the total amount of technical provisions for life (excluding health and index — linked and unit — linked) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0660	Technical provisions — life (excl. health and index–linked and unit–linked) — technical provisions calculated as a whole	<p>This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for life (excluding health and index — linked and unit — linked) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0670	Technical provisions — life (excl. health and index–linked and unit–linked) — Best estimate	<p>This is the total amount of best estimate of technical provisions for life (excluding health and index — linked and unit — linked) business.</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>

C0010/R0680	Technical provisions — life (excl. health and index—linked and unit—linked) — Risk margin	<p>This is the total amount of risk margin of technical provisions for life (excluding health and index — linked and unit — linked) business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010—C0020/R0690	Technical provisions — index—linked and unit—linked	<p>This is the total amount of technical provisions for index — linked and unit — linked business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0700	Technical provisions — index—linked and unit—linked — technical provisions calculated as a whole	<p>This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for index — linked and unit — linked business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0710	Technical provisions — index—linked and unit—linked — Best estimate	<p>This is the total amount of best estimate of technical provisions for index — linked and unit — linked business.</p> <p>Best estimate shall be reported gross of reinsurance.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0010/R0720	Technical provisions — index—linked and unit—linked — Risk margin	<p>This is the total amount of risk margin of technical provisions for index — linked and unit — linked business.</p> <p>This amount shall include the apportionment from the transitional deduction to technical provisions in accordance with the contributory methodology used for the purposes of MCR calculation.</p>
C0020/R0730	Other technical provisions	Other technical provisions, as recognised by the group in their statutory accounts, in accordance with the local GAAP or IFRS.
C0010 /R0740	Contingent liabilities	<p>A contingent liability is defined as:</p> <p>a) a possible obligation that arises from past events and whose existence will be confirmed</p>

		<p>only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or</p> <p>b) a present obligation that arises from past events even if:</p> <p>(i) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or</p> <p>(ii) the amount of the obligation cannot be measured with sufficient reliability.</p> <p>The amount of contingent liabilities recognised in the balance sheet shall follow the criteria set in Article 11 of the Delegated Regulation (EU) 2015/35.</p>
C0010– C0020/R0750	Provisions other than technical provisions	<p>Liabilities of uncertain timing or amount, excluding the ones reported under ‘Pension benefit obligations’.</p> <p>The provisions are recognised as liabilities (assuming that a reliable estimate can be made) when they represent obligations and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations.</p>
C0010– C0020/R0760	Pension benefit obligations	This is the total net obligations related to employees' pension scheme.
C0010– C0020/R0770	Deposits from reinsurers	Amounts (e.g. cash) received from reinsurer or deducted by the reinsurer according to the reinsurance contract.
C0010– C0020/R0780	Deferred tax liabilities	Deferred tax liabilities are the amounts of income taxes payable in future periods in respect of taxable temporary differences.
C0010– C0020/R0790	Derivatives	<p>A financial instrument or other contract with all three of the following characteristics:</p> <p>(a) Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the ‘underlying’).</p> <p>(b) It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.</p>

		<p>(c) It is settled at a future date.</p> <p>Only derivative liabilities shall be reported on this row (i.e. derivatives with negative values as of the reporting date.) Derivatives assets shall be reported under C0010–C0020/R0190.</p> <p>Groups which do not value derivatives in their Local GAAP do not need to provide a statutory accounts value.</p>
C0010–C0020/R0800	Debts owed to credit institutions	<p>Debts, such as mortgage and loans, owed to credit institutions, excluding bonds held by credit institutions (it is not possible for the group to identify all the holders of the bonds that it issues) and subordinated liabilities. It This shall also include bank overdrafts.</p>
C0010–C0020/R0810	Financial liabilities other than debts owed to credit institutions	<p>Financial liabilities including bonds issued by the group (held by credit institutions or not), structured notes issued by the group itself and mortgage and loans due to other entities than credit institutions.</p> <p>Subordinated liabilities shall not be included here.</p>
C0010–C0020/R0820	Insurance and intermediaries payables	<p>Amounts payable to policyholders, insurers and other business linked to insurance that are not included in technical provisions.</p> <p>Includes amounts payable to (re)insurance intermediaries (e.g. commissions due to intermediaries but not yet paid by the undertaking).</p> <p>Excludes loans & mortgages due to other insurance companies, if they only relate to financing and are not linked to insurance business (such loans and mortgages shall be reported as financial liabilities).</p> <p>It shall include payables from reinsurance accepted.</p> <p>For Solvency II column (C0010) this cell shall only include amounts past due</p>
C0010–C0020/R0830	Reinsurance payables	<p>Amounts payable to reinsurers (in particular current accounts) other than deposits linked to reinsurance business that are not included in reinsurance recoverables.</p> <p>Includes payables to reinsurers that relate to ceded premiums.</p> <p><u>For Solvency II column (C0010) this cell shall only include payments to reinsurers that relate to settled claims of policyholders or beneficiaries.</u></p> <p><u>All due and past due payments (open at valuation date) between reinsurer and cedent stemming from settled claims between primary insurer and policyholder, should</u></p>

		<p><u>be shown in this item and not in the item any other liabilities not elsewhere shown.</u></p> <p>amounts past due.</p>
C0010– C0020/R0840	Payables (trade, not insurance)	This is the total amount trade payables, including amounts due to employees, suppliers, etc. and not insurance–related, parallel to receivables (trade, not insurance) on asset side; includes public entities.
C0010– C0020/R0850	Subordinated liabilities	<p>Subordinated liabilities are debts which rank after other specified debts when undertaking is liquidated. This is the total of subordinated liabilities classified as Basic Own Funds and those that are not included in Basic Own Funds.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split between subordinated liabilities not in basic own funds and subordinated liabilities in basic own funds is not available, this item shall reflect the sum.</p>
C0010– C0020/R0860	Subordinated liabilities not in Basic Own Funds	<p>Subordinated liabilities are debts which rank after other specified debts when undertaking is liquidated. Other debts may be even more deeply subordinated. Only subordinated liabilities that are not classified in Basic Own Funds shall be presented here.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where the split between subordinated liabilities not in basic own funds and subordinated liabilities in basic own funds is not available, this item shall not be reported.</p>
C0010– C0020/R0870	Subordinated liabilities in Basic Own Funds	<p>Subordinated liabilities classified in Basic Own Funds.</p> <p>With regard to ‘statutory accounts values’ column (C0020), where– the split between subordinated liabilities not in basic own funds and subordinated liabilities in basic own funds is not available, this item shall not be reported.</p>
C0010– C0020/R0880	Any other liabilities, not elsewhere shown	This is the total of any other liabilities, not elsewhere already included in other Balance Sheet items.
C0010– C0020/R0900	Total liabilities	This is the overall total amount of all liabilities
C0010/R1000	Excess of assets over liabilities	This is the total of group's excess of assets over liabilities, valued in accordance with Solvency II valuation basis. Value of the assets minus liabilities.

C0020/R1000	Excess of assets over liabilities (statutory accounts value)	This is the total of excess of assets over liabilities of statutory accounts value column.
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S.02.02 — Assets and liabilities by currency

General comment:

This section relates to annual submission of information for groups.

This template is to be filled in accordance ~~to~~ with the Balance sheet (S.02.01). Valuation principles are laid down in Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, Solvency II Technical Standards and Guidelines.

This template is not required to be submitted if one single currency represents more than ~~90~~ 80 % of ~~assets and also of~~ liabilities. In case if the value of technical provisions-, as reported in R0030 and R0120 in S.12.01 and R0060 and R0160 in S.17.01, is negative, for the purposes of the calculation of the threshold above the absolute value of those notional amounts should be considered without netting of technical provisions between different LoBs-.

If submitted, information on the reporting currency shall always be reported regardless of the amount of ~~assets and~~ liabilities. Information reported by currency shall at least represent ~~90~~ 80 % of the total ~~assets and of the total~~ liabilities. The remaining ~~10~~ 20 % shall be aggregated. If a specific currency has to be reported for ~~either assets or~~ liabilities to comply with the ~~90-%~~ 80 % rule, then that currency shall be reported for all both assets and liabilities.

	ITEM	INSTRUCTIONS
C0010/R0010	Currencies	Identify the ISO 4217 alphabetic code of each currency to be reported.
C0020/R0020	Total value of all currencies — Investments (other than assets held for index-linked and unit-linked contracts)	Report the total value of the investments (other than assets held for index-linked and unit-linked contracts) for all currencies. Investment in non-controlled participations (NCPs) at the group level will be included in the 'Investments' row in this template (R0020). The net asset value of NCPs shall be apportioned to the relevant currency column in accordance with the individual's local currency.
C0030/R0020	Value of the reporting currency — Investments (other than assets held for index-linked and unit-linked contracts)	Report the value of the investments (other than assets held for index-linked and unit-linked contracts) for the reporting currency.
C0040/R0020	Value of remaining other currencies — Investments	Report the total value of investments (other than assets held for index-linked and unit-

	(other than assets held for index-linked and unit-linked contracts)	<p>linked contracts) for the remaining currencies that are not reported by currency.</p> <p>This means that this cell excludes the amount reported in the reporting currency (C0030/R0020) and in the currencies reported by currency (C0050/R0020).</p>
C0050/R0020	Value of material currencies — Investments (other than assets held for index-linked and unit-linked contracts)	Report the value of the investments (other than assets held for index-linked and unit-linked contracts) for each of the currencies required to be reported separately.
C0020/R0030	Total value of all currencies — Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts)	Report the total value of other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts) for all currencies.
C0030/R0030	Value of the reporting currency — Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts)	Report the value of the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts) for the reporting currency.
C0040/R0030	Value of remaining other currencies — Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than	<p>Report the total value the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts) for the remaining currencies that are not reported by currency.</p> <p>This means that this cell excludes the amount reported in the reporting currency</p>

	index-linked and unit-linked contracts)	(C0030/R0030) and in the currencies reported by currency (C0050/R0030).
C0050/R0030	Value of material currencies—Other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts)	Report the value of the other assets: Property, plant & equipment held for own use, Cash and cash equivalents, Loans on policies, Loans & mortgages to individuals and Other loans & mortgages (other than index-linked and unit-linked contracts) for each of the currencies required to be reported separately.
C0020/R0040	Total value of all currencies—Assets held for index-linked and unit-linked contracts	Report the total value of the assets held for index-linked and unit-linked contracts for all currencies.
C0030/R0040	Value of the reporting currency—Assets held for index-linked and unit-linked contracts	Report the value of the assets held for index-linked and unit-linked contracts for the reporting currency.
C0040/R0040	Value of remaining other currencies—Assets held for index-linked and unit-linked contracts	Report the total value of the assets held for index-linked and unit-linked contracts for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0040) and in the currencies reported by currency (C0050/R0040).
C0050/R0040	Value of material currencies—Assets held for index-linked and unit-linked contracts	Report the value of the assets held for index-linked and unit-linked contracts for all currencies required to be reported separately.
C0020/R0050	Total value of all currencies—Reinsurance recoverables	Report the total value of the reinsurance recoverables for all currencies.
C0030/R0050	Value of the reporting currency—Reinsurance recoverables	Report the value of the reinsurance recoverables for the reporting currency.

C0040/R0050	Value of remaining other currencies — Reinsurance recoverables	Report the total value of the reinsurance recoverables for remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0050) and in the currencies reported by currency (C0050/R0050).
C0050/R0050	Value of material currencies — Reinsurance recoverables	Report the value of the Reinsurance recoverables for each of the currencies required to be reported separately.
C0020/R0060	Total value of all currencies — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the total value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for all currencies.
C0030/R0060	Value of the reporting currency — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the reporting currency.
C0040/R0060	Value of remaining other currencies — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0060) and in the currencies reported by currency (C0050/R0060).
C0050/R0060	Value of material currencies — Deposits to cedants, insurance and intermediaries receivables and reinsurance receivables	Report the value of the deposits to cedants, insurance and intermediaries receivables and reinsurance receivables for each of the currencies required to be reported separately.
C0020/R0070	Total value of all currencies — Any other assets	Report the total value of any other assets for all currencies.
C0030/R0070	Value of the solvency II reporting currency — Any other assets	Report the value of any other assets for the reporting currency.

C0040/R0070	Value of remaining other currencies — Any other assets	Report the total value of any other assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0070) and in the currencies reported by currency (C0050/R0070).
C0050/R0070	Value of material currencies — Any other assets	Report the value of any other assets for each of the currencies required to be reported separately.
C0020/R0100	Total value of all currencies — Total assets	Report the total value of the total assets for all currencies.
C0030/R0100	Value of the reporting currency — Total assets	Report the value of total assets for the reporting currency.
C0040/R0100	Value of remaining other currencies — Total assets	Report the value of total assets for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0100) and in the currencies reported by currency (C0050/R0100).
C0050/R0100	Value of material currencies — Total assets	Report the value of total assets for each of the currencies required to be reported separately.
C0020/R0110	Total value of all currencies — Technical provisions (excluding index-linked and unit-linked contracts)	Report the total value of the technical provisions (excl. index-linked and unit-linked contracts) for all currencies.
C0030/R0110	Value of the reporting currency — Technical provisions (excluding index-linked and unit-linked contracts)	Report the value of the technical provisions (excl. index-linked and unit-linked contracts) for the reporting currency
C0040/R0110	Value of remaining other currencies — Technical provisions (excluding index-linked and unit-linked contracts)	Report the total value of the technical provisions (excl. index-linked and unit-linked contracts) for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0110) and in the currencies reported by currency (C0050/R0110).

C0050/R0110	Value of material currencies — Technical provisions (excluding index-linked and unit-linked contracts)	Report the value of the Technical provisions (excl. index-linked and unit-linked contracts) for each of the currencies required to be reported separately.
C0020/R0120	Total value of all currencies — Technical provisions — index-linked and unit-linked contracts	Report the total value of the technical provisions — index-linked and unit-linked contracts for all currencies.
C0030/R0120	Value of the reporting currency — Technical provisions — index-linked and unit-linked contracts	Report the value of the technical provisions — index-linked and unit-linked contracts for the reporting currency.
C0040/R0120	Value of remaining other currencies — Technical provisions — index-linked and unit-linked contracts	<p>Report the value of the technical provisions — index-linked and unit-linked contracts for the remaining currencies that are not reported by currency.</p> <p>This means that this cell excludes the amount reported in the reporting currency (C0030/R0120) and in the currencies reported by currency (C0050/R0120).</p>
C0050/R0120	Value of material currencies — Technical provisions — index-linked and unit-linked contracts	Report the value of the technical provisions — index-linked and unit-linked contracts for each of the currencies required to be reported separately.
C0020/R0130	Total value of all currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the total value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for all currencies.
C0030/R0130	Value of the reporting currency — Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for the reporting currency.
C0040/R0130	Value of remaining other currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables	<p>Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for the remaining currencies that are not reported by currency.</p> <p>This means that this cell excludes the amount reported in the reporting currency</p>

		(C0030/R0130) and in the currencies reported by currency (C0050/R0130).
C0050/R0130	Value of material currencies — Deposits from reinsurers and insurance, intermediaries and reinsurance payables	Report the value of the deposits from reinsurers, insurance and intermediaries payables and reinsurance payables for each of the currencies required to be reported separately.
C0020/R0140	Total value of all currencies — Derivatives	Report the total value of the derivatives for all currencies.
C0030/R0140	Value of the reporting currency — Derivatives	Report the value of the derivatives for the reporting currency.
C0040/R0140	Value of remaining other currencies — Derivatives	Report the total value of the derivatives for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0140) and in the currencies reported by currency (C0050/R0140).
C0050/R0140	Value of material currencies — Derivatives	Report the value of the derivatives for each of the currency required to be reported separately.
C0020/R0150	Total value of all currencies — Financial liabilities	Report the total value of the financial liabilities for all currencies.
C0030/R0150	Value of the reporting currency — Financial liabilities	Report the value of the financial liabilities for the reporting currency.
C0040/R0150	Value of remaining other currencies — Financial liabilities	Report the total value of the financial liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0150) and in the currencies reported by currency (C0050/R0150).
C0050/R0150	Value of material currencies — Financial liabilities	Report the value of the financial liabilities for each of the currencies required to be reported separately.
C0020/R0160	Total value of all currencies — Contingent liabilities	Report the total value of the Contingent liabilities for all currencies.

C0030/R0160	Value of the reporting currency — Contingent liabilities	Report the value of the contingent liabilities for the reporting currency.
C0040/R0160	Value of remaining other currencies — Contingent liabilities	Report the total value of the contingent liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0160) and in the currencies reported by currency (C0050/R0160).
C0050/R0160	Value of material currencies — Contingent liabilities	Report the value of the contingent liabilities for each of the currencies required to be reported separately
C0020/R0170	Total value of all currencies — Any other liabilities	Report the total value of any other liabilities for all currencies.
C0030/R0170	Value of the reporting currency — Any other liabilities	Report the value of any other liabilities for the reporting currency.
C0040/R0170	Value of remaining other currencies — Any other liabilities	Report the total value of any other liabilities for remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency (C0030/R0170) and in the currencies reported by currency (C0050/R0170).
C0050/R0170	Value of material currencies — Any other liabilities	Report the value of any other liabilities for each of the currencies required to be reported separately.
C0020/R0200	Total value of all currencies — Total liabilities	Report the total value of the total liabilities for all currencies.
C0030/R0200	Value of the reporting currency — Total liabilities	Report the value of total liabilities for the reporting currency.
C0040/R0200	Value of remaining other currencies — Total liabilities	Report the total value of total liabilities for the remaining currencies that are not reported by currency. This means that this cell excludes the amount reported in the reporting currency

		(C0030/R0200) and in the currencies reported by currency (C0050/R0200).
C0050/R0200	Value of material currencies — Total liabilities	Report the value of total liabilities for each of the currency required to be reported separately.

S.03.01 — Off-balance sheet items — General

General comments:

This section relates to annual submission of information for groups.

This template shall include the information referring to off-balance sheet items and the maximum and solvency II value of contingent liabilities in Solvency II balance sheet also. As regards the Solvency II value, the instructions define the items from a recognition perspective. Valuation principles are laid down in Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, Solvency II Technical Standards and Guidelines.

A pool of assets that secure an investment (e.g. the pool of assets that are a collateral for covered bonds) should not be reported in this template.

Guarantee require the issuer to make specified payments to reimburse the holder for a loss it incurs if a specified debtor fails to make payment when due under the original or modified terms of a debt instrument. These guarantees can have various legal forms, such as financial guarantees, letters of credit, credit default contracts. These items shall not include guarantees stemming from insurance contracts, which are recognised in technical provisions.

A contingent liability is defined as:

- a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- c) a present obligation that arises from past events even if:
 - iii. it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - iv. the amount of the obligation cannot be measured with sufficient reliability.

Collateral is an asset with a monetary value or a commitment that secure the lender against the defaults of the borrower. The value of the collateral should be reported as the economic value of the collateral at per reference date (Solvency II value of the assets), not as the risk-adjusted value of a collateral according to article 197 of the Delegated Regulation.

~~The guarantees listed in this template are not reported in S.03.02 and S.03.03. This means that only~~Only limited guarantees are to be reported in this template. Internal guarantees within the scope of group supervision are not reported in this template excluding information about any provided or received unlimited guarantee.

At group level, the template is applicable for all entities within the scope of group supervision — including other financial sectors and non-controlled participations — for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

For non-controlled participations guarantees provided and guarantees received are included on a proportional basis when method 1 is applied. When method 2 is applied these guarantees are reported with the total amount.

This template shall be reported considering the following specifications, which regards to the instructions in the below table:

a) the amount of any of the following sums is higher than 2% of Total Assets:

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

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

b) the undertaking has provided or received unlimited guarantee.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010/R0010	Maximum value — Guarantees provided by the group, including letters of credit	Sum of all possible cash out-flows related to guarantees if events triggering guarantees were all to happen in relation to guarantees provided by the group to another party. It includes cash-flows related to letter of credit. In case any guarantee is also identified as contingent liability under R0310, the maximum amount shall also be included in this row.
C0020/R0010	Value of guarantee/collateral/contingent liabilities — Guarantees provided by the group, including letters of credit	Solvency II value of the guarantees provided by the group, including letters of credit.
C0010/R0030	Maximum value — Guarantees received by the group, including letters of credit	Sum of all possible cash in-flows related to guarantees if events triggering guarantees were all to happen in relation to guarantees received by the group from another party to guarantee the payment of the liabilities due by the group (includes letter of credit, undrawn committed borrowing facilities).
C0020/R0030	Value of guarantee/collateral/contingent liabilities — Guarantees received by the group,	Solvency II value of the guarantees received by the group, including letters of credit.

	including letters of credit	
C0020/R0100	Value of guarantee / collateral / contingent liabilities — Collateral held for loans made or bonds purchased	Solvency II value of the collaterals held for loans made or bonds purchased. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0110	Value of guarantee / collateral / contingent liabilities — Collateral held for derivatives	Solvency II value of the collaterals held for derivatives. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0120	Value of guarantee / collateral / contingent liabilities — Assets pledged by reinsurers for ceded technical provisions	Solvency II value of the assets pledged by reinsurers for ceded technical provisions. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0130	Value of guarantee / collateral / contingent liabilities — Other collateral held	Solvency II value of other collaterals held. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0200	Value of guarantee / collateral / contingent liabilities — Total collateral held	Total Solvency II value of the collaterals held. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0030/R0100	Value of assets for which collateral is held — Collateral held for loans made or bonds purchased	Solvency II value of the assets for which the collateral for loans made or bonds purchased is held. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0030/R0110	Value of assets for which collateral is held — Collateral held for derivatives	Solvency II value of the assets for which the collateral for derivatives is held. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0030/R0120	Value of assets for which collateral is held — Assets pledged by reinsurers for ceded technical provisions	Solvency II value of the assets for which the collateral on assets pledged by reinsurers for ceded technical provisions is held. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.

C0030/R0130	Value of assets for which collateral is held — Other collateral held	Solvency II value of the assets for which the other collateral is held. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0030/R0200	Value of assets for which collateral is held — Total collateral held	Total Solvency II value of the assets for which the total collateral is held. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0210	Value of guarantee / collateral / contingent liabilities — Collateral pledged for loans received or bonds issued	Solvency II value of the collaterals pledged for loans received or bonds issued. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0220	Value of guarantee / collateral / contingent liabilities — Collateral pledged for derivatives	Solvency II value of the collaterals pledged for derivatives. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0230	Value of guarantee / collateral / contingent liabilities — Assets pledged to cedants for technical provisions (reinsurance accepted)	Solvency II value of the assets pledged to cedants for technical provisions (reinsurance accepted). Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0240	Value of guarantee / collateral / contingent liabilities — Other collateral pledged	Solvency II value of the collateral pledged for other collateral. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0020/R0300	Value of guarantee / collateral / contingent liabilities — Total collateral pledged	Total Solvency II value of the collateral pledged. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0040/R0210	Value of liabilities for which collateral is pledged — Collateral pledged for loans received or bonds issued	Solvency II value of the liabilities for which the collateral for loans received or bonds issued is pledged. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0040/R0220	Value of liabilities for which collateral is	Solvency II value of the liabilities for which the collateral for derivatives is pledged.

	pledged — Collateral pledged for derivatives	Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0040/R0230	Value of liabilities for which collateral is pledged — Assets pledged to cedants for technical provisions (reinsurance accepted)	Solvency II value of the liabilities for which the assets are pledged to cedants for technical provisions (reinsurance accepted). Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0040/R0240	Value of liabilities for which collateral is pledged — Other collateral pledged	Solvency II value of the liabilities for which other collateral is pledged. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0040/R0300	Value of liabilities for which collateral is pledged — Total collateral pledged	Total Solvency II value of the liabilities for which the collateral is pledged. Other local/sectoral valuation principles than Solvency II ones may be relevant in this case.
C0010/R0310	Maximum value — Contingent liabilities not in Solvency II Balance Sheet	Maximum possible value, regardless of their probability (i.e. future cash out-flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk-free interest rate term structure) of contingent liabilities that are not included in those valued in Solvency II Balance Sheet (item C0010/R0740 of S.02.01) Internal contingent liabilities within the scope of group supervision are not reported in this template. This shall relate to Contingent liabilities that are not material. This amount shall include guarantees reported in R0010 if considered as contingent liabilities.
C0010/R0330	Maximum value — Contingent liabilities in Solvency II Balance Sheet	Maximum possible value, regardless of their probability (i.e. future cash out-flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk-free interest rate term structure) of contingent liabilities that are valued in Solvency II Balance Sheet, as defined in Article 11 of the Delegated Regulation (EU) 2015/35.
C0010/R0400	Maximum value — Total Contingent liabilities	Total maximum possible value, regardless of their probability (i.e. future cash flows required to settle the contingent liability over the lifetime of that contingent liability, discounted at the relevant risk—

		free interest rate term structure) of contingent liabilities.
C0020/R0310	Value of guarantee/ collateral / contingent liabilities — Contingent liabilities not in Solvency II Balance Sheet	Solvency II value of the contingent liabilities not in Solvency II Balance Sheet.
C0020/R0330	Value of guarantee / collateral / contingent liabilities — Contingent liabilities in Solvency II Balance Sheet	Solvency II value of the contingent liabilities in Solvency II Balance Sheet. This value shall only be reported in relation to contingent liabilities for which a value in item C0010/R0330 in S.03.01 was reported. If this value is lower than C0010/R0740 in S.02.01 an explanation shall be provided in the narrative reporting.
<u>C0050/R0510</u>	<u>Unlimited guarantees - received</u>	<u>Indication if the unlimited guarantees received exists. One of the options in the following closed list shall be used:</u> <u>0 - no unlimited guarantees received</u> <u>1 - Unlimited guarantees received from group</u> <u>2 - Unlimited guarantees received from outside the group</u>
<u>C0050/R0520</u>	<u>Unlimited guarantees - provided</u>	<u>Indication if the unlimited guarantees provided exists. One of the options in the following closed list shall be used:</u> <u>0 - no unlimited guarantees provided</u> <u>1 - Unlimited guarantees provided from group</u> <u>2 - Unlimited guarantees provided by an entity outside the group</u>

~~S.03.02 — Off balance sheet items — list of unlimited guarantees received by the group~~

~~General comments:~~

~~This section relates to annual submission of information for groups.~~

~~As regards the Solvency II value, the instructions define the items from a recognition perspective. Valuation principles are laid down in Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, Solvency II Technical Standards and Guidelines.~~

~~Unlimited guarantees refer to guarantees with unlimited amount, regardless of the date being limited or unlimited. Internal guarantees within the scope of group supervision are not reported in this template.~~

~~The guarantees listed in this template are not reported in S.03.01.~~

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010	Code of guarantee	Code of guarantee received. This number is attributed by the group, must be unique and be consistent over time. It shall not be reused for other guarantees.
C0020	Name of provider of guarantee	Identification of the name of the provider of the guarantee.
C0030	Code of provider of guarantee	Identification code of provider using the Legal Entity Identifier (LEI) if available. If not available this item shall not be reported.
C0040	Type of code of provider of guarantee	Identification of the code used for the 'Code of provider of guarantee' item. One of the options in the following closed list shall be used: 1—LEI 9—None
C0060	Triggering event(s) of guarantee	Identify the triggering event. One of the options in the following closed list shall be used: 1—Bankruptcy filing International Swaps and Derivatives Association ('ISDA') credit event 2—Downgrading by a rating agency 3—Fall of SCR below a threshold but higher than 100 % 4—Fall of MCR below a threshold but higher than 100 % 5—Breach of SCR 6—Breach of MCR 7—Non payment of a contractual obligation 8—Fraud 9—Breach of contractual obligation linked with the disposal of assets 10—Breach of contractual obligation linked with the acquisition of assets 0—Other
C0070	Specific triggering event (s) of guarantee	Description of the triggering event in case '0—Other' was selected for item C0060 'Triggering event(s) of guarantee'.
C0080	Effective date of guarantee	Identify the ISO 8601 (yyyy-mm-dd) code of the starting date of the coverage of the contract.

C0090	Ancillary Own Funds	<p>Indication if the guarantee is classified as Ancillary Own Fund and is presented in the following items of S.23.01:</p> <p>—— Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC (C0010/R0340)</p> <p>—— Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC (C0010/R0350)</p> <p>One of the options in the following closed list shall be used:</p> <p>1—— Ancillary own fund</p> <p>2—— Not an ancillary own fund</p>
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~~S.03.03—Off balance sheet items—List of unlimited guarantees provided by the group~~

~~General comments:~~

~~This section relates to annual submission of information for groups.~~

~~As regards the Solvency II value, the instructions define the items from a recognition perspective. Valuation principles are laid down in Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, Solvency II Technical Standards and Guidelines.~~

~~Unlimited guarantees refer to guarantees with unlimited amount, regardless of the date being limited or unlimited.~~

~~The guarantees listed in this template are not reported in S.03.01. At group level, the template is applicable for all entities within the scope of group supervision—including other financial sectors and non-controlled participations—for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.~~

~~Internal guarantees within the scope of group supervision are not reported in this template but reported in the relevant Intra-group transactions (S.36) template.~~

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010	Code of guarantee	Code of guarantee provided. This number is attributed by the group, must be unique and be consistent over time. It shall not be reused for other guarantees.
C0020	Name of receiver of guarantee	Identification of the name of the receiver of the guarantee.
C0030	Code of receiver of guarantee	Identification code of receiver of guarantee using the Legal Entity Identifier (LEI) if available. If not available this item shall not be reported.
C0040	Type of code of receiver of guarantee	Identification of the code used for the 'Code of provider of guarantee' item. One of the options in the following closed list shall be used:

		1—LEI 9—None
C0060	Triggering event(s) of guarantee	List of triggering events. One of the options in the following closed list shall be used: 1—Bankruptcy filing ISDA credit event 2—Downgrading by a rating agency 3—Fall of SCR below a threshold but higher than 100 % 4—Fall of MCR below a threshold but higher than 100 % 5—Breach of SCR 6—Breach of MCR 7—Non payment of a contractual obligation 8—Fraud 9—Breach of contractual obligation linked with the disposal of assets 10—Breach of contractual obligation linked with the acquisition of assets 0—Other
C0070	Estimation of the maximum value of guarantee	Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the group to another party.
C0080	Specific triggering event(s) of guarantee	Description of the triggering event in case ‘0—Other’ was selected for item C0060 ‘Triggering event(s) of guarantee’.
C0090	Effective date of guarantee	Identify the ISO 8601 (yyyy-mm-dd) code of the date indicating the start of the guarantee being valid.

S.05.01 — Premiums, claims and expenses by line of business

General comments:

This section relates to quarterly and annual submission of information for groups.

This template shall be reported from a consolidated accounting perspective, i.e.: Local GAAP or IFRS if accepted as local GAAP but using Solvency II lines of business. Groups shall use the recognition and valuation basis as for the published financial statements, no new recognition or re-valuation is required, unless otherwise stated in these instructions, except for the classification between investment contracts and insurance contracts or different reporting requirements when this is applicable in the financial statements. This template shall include all insurance business regardless of the possible different classification between investment contracts and insurance contracts applicable in the financial statements.

The template is based on a year-to-date basis.

This template covers only insurance and reinsurance business within the scope of the consolidated financial statements.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
	<i>Non-life insurance and reinsurance obligations</i>	
C0010 to C0120/R01 10	Premiums written — Gross — Direct Business	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts due during the reporting period in respect of insurance contracts, arising from direct business, regardless of the fact that such amounts may relate in whole or in part to a later reporting period. <u>Amount of taxes or charges should be excluded from the written premiums.</u>
C0010 to C0120/R01 20	Premiums written — Gross — Proportional reinsurance accepted	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts due during the reporting period in respect of insurance contracts, arising from proportional reinsurance accepted business, regardless of the fact that such amounts may relate in whole or in part to a later reporting period. <u>Amount of taxes or charges should be excluded from the written premiums.</u>
C0130 to C0160/R01 30	Premiums written — Gross — Non proportional reinsurance accepted	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts due during the reporting period in respect of insurance contracts, arising from non-proportional reinsurance accepted business, regardless of the fact that such amounts may relate in whole or in part to a later reporting period. <u>Amount of taxes or charges should be excluded from the written premiums.</u>
C0010 to C0160/R01 40	Premiums written — Reinsurers' share	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts ceded to reinsurers during the reporting period in respect of insurance contracts regardless of the fact that such amounts may relate in whole or in part to a later reporting period. <u>Amount of taxes or charges should be excluded from the written premiums.</u>

C0010 to C0160/R02 00	Premiums written — net	Definition of premiums written provided in application of directive 91/674/EEC where applicable: the net premiums written represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.
C0010 to C0120/R02 10	Premiums earned — Gross — Direct business	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to direct insurance business.
C0010 to C0120/R02 20	Premiums earned — Gross — Proportional reinsurance accepted	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to proportional reinsurance accepted business.
C0130 to C0160/R02 30	Premiums earned — Gross — Non proportional reinsurance accepted	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to non-proportional reinsurance accepted business.
C0010 to C0160/R02 40	Premiums earned — reinsurers' share	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of reinsurer's share in gross premiums written minus the change in the reinsurer's share in provision for unearned premiums.
C0010 to C0160/R03 00	Premiums earned — Net	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.
C0010 to C0120/R03 10	Claims incurred Gross — Direct business	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to insurance contracts arising from direct business.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0010 to C0120/R03 20	Claims incurred Gross — Proportional	Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting

	reinsurance accepted	<p>period related to insurance contracts arising from the gross proportional reinsurance accepted.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0130 to C0160/R03 30	Claims incurred — Gross — Non proportional reinsurance accepted	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to insurance contracts arising from the gross non proportional reinsurance accepted.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0010 to C0160/R03 40	Claims incurred — Reinsurers' share	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: it is the reinsurer's share in the sum of the claims paid and the change in the provision for claims during the reporting period.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0010 to C0160/R04 00	Claims incurred — Net	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0010 to C0120/R04 10	Changes in other technical provisions — Gross — Direct business	<p>Changes in other technical provisions as defined in directive 91/674/EEC where applicable: it is the changes in other technical provisions for the gross direct business.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0010 to C0120/R04 20	Changes in other technical provisions — Gross — Proportional reinsurance accepted	<p>Changes in other technical provisions as defined in directive 91/674/EEC where applicable: it is the changes in other technical provisions for the gross proportional reinsurance accepted.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if</p>

		variation is positive (increase of other technical provisions leading to a loss).
C0130 to C0160/R04 30	Changes in other technical provisions — Gross — Non-proportional reinsurance accepted	<p>Changes in other technical provisions as defined in directive 91/674/EEC where applicable: it is the changes in other technical provisions for the gross non-proportional reinsurance accepted.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0010 to C0160/R04 40	Changes in other technical provisions — Reinsurers' share	<p>Changes in other technical provisions as defined in directive 91/674/EEC where applicable: it is the changes in other technical provisions related to the amounts ceded to reinsurers.</p> <p>This item shall be reported as a positive amount if the variation is negative or as a negative amount if variation is positive.</p>
C0010 to C0160/R05 00	Changes in other technical provisions — Net	<p>Changes in other technical provisions as defined in directive 91/674/EEC where applicable: the net amount of changes in other technical provisions represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0010 to C0160/R05 50	Expenses incurred	All technical expenses incurred by the group during the reporting period, on accrual basis.
C0010 to C0120/R06 10	Administrative expenses — Gross — direct business	Administrative expenses incurred by the group during the reporting period, on accrual basis are expenses which are connected with policy administration including expenses in respect of reinsurance contracts and special purpose vehicles. Some administrative expenses relate directly to activity regarding a specific insurance contract (e.g. maintenance cost) such as cost of premium billing, cost of sending regular information to policyholders and cost of handling policy changes (e.g. conversions and reinstatements). Other administrative expenses relate directly to insurance activity but are a result of activities

		<p>that cover more than one policy such as salaries of staff responsible for policy administration.</p> <p>The amount relates to the gross direct business.</p>
C0010 to C0120/R06 20	Administrative expenses — Gross — Proportional reinsurance accepted	<p>Administrative expenses incurred by the group during the reporting period, on accrual basis are expenses which are connected with policy administration including expenses in respect of reinsurance contracts and special purpose vehicles. Some administrative expenses relate directly to activity regarding a specific insurance contract (e.g. maintenance cost) such as cost of premium billing, cost of sending regular information to policyholders and cost of handling policy changes (e.g. conversions and reinstatements). Other administrative expenses relate directly to insurance activity but are a result of activities that cover more than one policy such as salaries of staff responsible for policy administration.</p> <p>The amount relates to the gross proportional reinsurance accepted.</p>
C0130 to C0160/R06 30	Administrative expenses — Gross — non proportional reinsurance accepted	<p>Administrative expenses incurred by the group during the reporting period, on accrual basis are expenses which are connected with policy administration including expenses in respect of reinsurance contracts and special purpose vehicles. Some administrative expenses relate directly to activity regarding a specific insurance contract (e.g. maintenance cost) such as cost of premium billing, cost of sending regular information to policyholders and cost of handling policy changes (e.g. conversions and reinstatements). Other administrative expenses relate directly to insurance activity but are a result of activities that cover more than one policy such as salaries of staff responsible for policy administration.</p> <p>The amount relates to the gross non proportional reinsurance accepted.</p>
C0010 to C0160/R06 40	Administrative expenses — reinsurers' share	<p>Administrative expenses incurred by the group during the reporting period, on accrual basis are expenses which are connected with policy administration including expenses in respect of reinsurance contracts and special purpose vehicles. Some administrative expenses relate directly to activity regarding a specific insurance contract (e.g. maintenance cost) such as cost of premium billing, cost of sending regular information to policyholders and cost of handling policy changes (e.g. conversions and reinstatements). Other administrative expenses relate directly to insurance activity but are a result of activities that cover more than one policy such as salaries of staff responsible for policy administration.</p>

		<p>The amount relates to the reinsurer's share.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0010 to C0160/R0700	Administrative expenses — Net	<p>Administrative expenses incurred by the group during the reporting period, on accrual basis are expenses which are connected with policy administration including expenses in respect of reinsurance contracts and special purpose vehicles. Some administrative expenses relate directly to activity regarding a specific insurance contract (e.g. maintenance cost) such as cost of premium billing, cost of sending regular information to policyholders and cost of handling policy changes (e.g. conversions and reinstatements). Other administrative expenses relate directly to insurance activity but are a result of activities that cover more than one policy such as salaries of staff responsible for policy administration.</p> <p>The net administrative expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p>
C0010 to C0160/R0710	Investment management expenses — Gross — direct business	<p>Investment management expenses are usually not allocated on a policy by policy<u>policy-by-policy</u> basis but at the level of a portfolio of insurance contracts. Investment management expenses could include expenses of record keeping of the investments' portfolio, salaries of staff responsible for investment, remunerations of external advisers, expenses connected with investment trading activity (i.e. buying and selling of the portfolio securities) and in some cases also remuneration for custodial services.</p> <p>The amount relates to the gross direct business.</p>
C0010 to C0120/R0720	Investment management expenses — Gross — proportional reinsurance accepted	<p>Investment management expenses are usually not allocated on a policy by policy<u>policy-by-policy</u> basis but at the level of a portfolio of insurance contracts. Investment management expenses could include expenses of recordkeeping of the investments' portfolio, salaries of staff responsible for investment, remunerations of external advisers, expenses connected with investment trading activity (i.e. buying and selling of the portfolio securities) and in some cases also remuneration for custodial services.</p> <p>The amount relates to the gross proportional reinsurance accepted.</p>

C0130 to C0160/R0730	Investment management expenses — Gross — non proportional reinsurance accepted	<p>Investment management expenses are usually not allocated on a policy-by-policy<u>policy-by-policy</u> basis but at the level of a portfolio of insurance contracts. Investment management expenses could include expenses of recordkeeping of the investments' portfolio, salaries of staff responsible for investment, remunerations of external advisers, expenses connected with investment trading activity (i.e. buying and selling of the portfolio securities) and in some cases also remuneration for custodial services.</p> <p>The amount relates to the gross non proportional reinsurance accepted.</p>
C0010 to C0160/R0740	Investment management expenses — reinsurers' share	<p>Investment management expenses are usually not allocated on a policy-by-policy<u>policy-by-policy</u> basis but at the level of a portfolio of insurance contracts. Investment management expenses could include expenses of recordkeeping of the investments' portfolio, salaries of staff responsible for investment, remunerations of external advisers, expenses connected with investment trading activity (i.e. buying and selling of the portfolio securities) and in some cases also remuneration for custodial services.</p> <p>The amount relates to the reinsurers' share.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0010 to C0160/R0800	Investment management expenses — Net	<p>Investment management expenses are usually not allocated on a policy-by-policy<u>policy-by-policy</u> basis but at the level of a portfolio of insurance contracts. Investment management expenses could include expenses of recordkeeping of the investments' portfolio, salaries of staff responsible for investment, remunerations of external advisers, expenses connected with investment trading activity (i.e. buying and selling of the portfolio securities) and in some cases also remuneration for custodial services.</p> <p>The amount relates to the net investment management expenses.</p> <p>The net investment management expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p>

C0010 to C0120/R08 10	Claims management expenses — Gross — direct business	<p>Claims management expenses are expenses that will be incurred in processing and resolving claims, including legal and adjuster's fees and internal costs of processing claims payments. Some of these expenses could be assignable to individual claim (e.g. legal and adjuster's fees), others are a result of activities that cover more than one claim (e.g. salaries of staff of claims handling department).</p> <p>The amount relates to the gross direct business.</p> <p>This shall include the movement in provisions in claims management expenses.</p>
C0010 to C0120/R08 20	Claims management expenses — Gross — Proportional reinsurance accepted	<p>Claims management expenses are expenses that will be incurred in processing and resolving claims, including legal and adjuster's fees and internal costs of processing claims payments. Some of these expenses could be assignable to individual claim (e.g. legal and adjuster's fees), others are a result of activities that cover more than one claim (e.g. salaries of staff of claims handling department).</p> <p>The amount relates to the gross proportional reinsurance accepted.</p> <p>This shall include the movement in provisions in claims management expenses.</p>
C0130 to C0160/R08 30	Claims management expenses — Gross — Non-proportional reinsurance accepted	<p>Claims management expenses are expenses that will be incurred in processing and resolving claims, including legal and adjuster's fees and internal costs of processing claims payments. Some of these expenses could be assignable to individual claim (e.g. legal and adjuster's fees), others are a result of activities that cover more than one claim (e.g. salaries of staff of claims handling department).</p> <p>The amount relates to the gross non proportional reinsurance accepted.</p> <p>This shall include the movement in provisions in claims management expenses.</p>
C0010 to C0160/R08 40	Claims management expenses — Reinsurers' share	<p>Claims management expenses are expenses that will be incurred in processing and resolving claims, including legal and adjuster's fees and internal costs of processing claims payments. Some of these expenses could be assignable to individual claim (e.g. legal and adjuster's fees), others are a result of activities that cover more than one claim (e.g. salaries of staff of claims handling department).</p>

		<p>The amount relates to the reinsurers' share.</p> <p>This shall include the movement in provisions in claims management expenses.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0010 to C0160/R09 00	Claims management expenses — Net	<p>Claims management expenses are expenses that will be incurred in processing and resolving claims, including legal and adjuster's fees and internal costs of processing claims payments. Some of these expenses could be assignable to individual claim (e.g. legal and adjuster's fees), others are a result of activities that cover more than one claim (e.g. salaries of staff of claims handling department).</p> <p>The net claims management expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>This shall include the movement in provisions in claims management expenses.</p>
C0010 to C0120/R09 10	Acquisition expenses — Gross — direct business	<p>Acquisition expenses include expenses, including renewal expenses, which can be identified at the level of individual insurance contract and have been incurred because the group has issued that particular contract. These are commission costs, costs of selling, underwriting and initiating an insurance contract that has been issued. It includes movements in deferred acquisition costs. For reinsurance undertaking definition shall be applied mutatis mutandis.</p> <p>The amount relates to the gross direct business.</p>
C0010 to C0120/R09 20	Acquisition expenses — Gross — Proportional reinsurance accepted	<p>Acquisition expenses include expenses, including renewal expenses which can be identified at the level of individual insurance contract and have been incurred because the group has issued that particular contract. These are commission costs, costs of selling, underwriting and initiating an insurance contract that has been issued. It includes movements in deferred acquisition costs. For reinsurance undertaking definition shall be applied mutatis mutandis.</p> <p>The amount relates to the gross proportional reinsurance accepted.</p>

C0130 to C0160/R09 30	Acquisition expenses — Gross — Non proportional reinsurance accepted	<p>Acquisition expenses include expenses, including renewal expenses which can be identified at the level of individual insurance contract and have been incurred because the group has issued that particular contract. These are commission costs, costs of selling, underwriting and initiating an insurance contract that has been issued. It includes movements in deferred acquisition costs. For reinsurance undertaking definition shall be applied mutatis mutandis.</p> <p>The amount relates to the non–proportional reinsurance accepted.</p>
C0010 to C0160/R09 40	Acquisition expenses — Reinsurers' share	<p>Acquisition expenses include expenses, including renewal expenses which can be identified at the level of individual insurance contract and have been incurred because the group has issued that particular contract. These are commission costs, costs of selling, underwriting and initiating an insurance contract that has been issued. It includes movements in deferred acquisition costs. For reinsurance undertaking definition shall be applied mutatis mutandis.</p> <p>The amount relates to the reinsurers' share.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0010 to C0160/R10 00	Acquisition expenses — Net	<p>Acquisition expenses include expenses, including renewal expenses, which can be identified at the level of individual insurance contract and have been incurred because the undertaking has issued that particular contract. These are commission costs, costs of selling, underwriting and initiating an insurance contract that has been issued. It includes movements in deferred acquisition costs. For reinsurance undertakings, the definition shall be applied mutatis mutandis.</p> <p>The net acquisition expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p>
C0010 to C0120/R10 10	Overhead expenses — Gross direct business	<p>Overhead expenses include salaries to general managers, auditing costs and regular day–to–day costs i.e. electricity bill, rent for accommodations, IT costs. These overhead expenses also include expenses related to the development of new insurance and reinsurance business, advertising insurance products, improvement of the internal processes such as investment in system required</p>

		<p>to support insurance and reinsurance business (e.g. buying new IT system and developing new software).</p> <p>The amount relates to the gross direct business.</p>
C0010 to C0120/R10 20	Overhead expenses — Gross — Proportional reinsurance accepted	<p>Overhead expenses include salaries to general managers, auditing costs and regular day-to-day costs i.e. electricity bill, rent for accommodations, IT costs. These overhead expenses also include expenses related to the development of new insurance and reinsurance business, advertising insurance products, improvement of the internal processes such as investment in system required to support insurance and reinsurance business (e.g. buying new IT system and developing new software).</p> <p>The amount relates to the gross proportional reinsurance accepted.</p>
C0130 to C0160/R10 30	Overhead expenses — Gross — Non proportional reinsurance accepted	<p>Overhead expenses include salaries to general managers, auditing costs and regular day-to-day costs i.e. electricity bill, rent for accommodations, IT costs. These overhead expenses also include expenses related to the development of new insurance and reinsurance business, advertising insurance products, improvement of the internal processes such as investment in system required to support insurance and reinsurance business (e.g. buying new IT system and developing new software).</p> <p>The amount relates to the gross — non proportional reinsurance accepted.</p>
C0010 to C0160/R10 40	Overhead expenses — Reinsurers' share	<p>Overhead expenses include salaries to general managers, auditing costs and regular day-to-day costs i.e. electricity bill, rent for accommodations, IT costs. These overhead expenses also include expenses related to the development of new insurance and reinsurance business, advertising insurance products, improvement of the internal processes such as investment in system required to support insurance and reinsurance business (e.g. buying new IT system and developing new software).</p> <p>The amount relates to the reinsurers' share.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0010 to C0160/R11 00	Overhead expenses — Net	<p>Overhead expenses include salaries to general managers, auditing costs and regular day-to-day costs i.e. electricity bill, rent for accommodations, IT costs. These overhead expenses also include expenses related to the development of new insurance and reinsurance business, advertising insurance products, improvement of the</p>

		<p>internal processes such as investment in system required to support insurance and reinsurance business (e.g. buying new IT system and developing new software).</p> <p>The net overhead expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p>
C0200/R01 10–R1100	Total	Total for different items for all Lines of Business.
C0200/R12 00	Other expenses <u>Balance - other technical expenses/ income</u>	<p>Other-Net technical expenses/<u>income</u> not covered by above mentioned expenses/<u>income</u> and not split by lines of business.</p> <p>Shall not include non-technical expenses/<u>income</u> such as tax, interest expenses, losses on disposals, etc.</p>
C0200/R13 00	Total expenses	Amount of all technical expenses
<i>Life insurance and reinsurance obligations</i>		
C0210 to C0280/R14 10	Premiums written — Gross	<p>Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts due during the reporting period in respect of insurance contracts, arising from gross business, regardless of the fact that such amounts may relate in whole or in part to a later reporting period.</p> <p>It includes both direct and reinsurance business.</p>
C0210 to C0280/R14 20	Premiums written — Reinsurers' share	<p>Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts ceded to reinsurers due during the reporting period in respect of insurance contracts regardless of the fact that such amounts may relate in whole or in part to a later reporting period.</p>
C0210 to C0280/R15 00	Premiums written — net	<p>Definition of premiums written provided in application of directive 91/674/EEC where applicable: the net premiums written represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p>

C0210 to C0280/R15 10	Premiums earned — Gross	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to direct insurance and reinsurance accepted business.
C0210 to C0280/R15 20	Premiums earned — reinsurers' share	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the reinsurer's share in gross premiums written minus the change in the reinsurer's share in provision for unearned premiums.
C0210 to C0280/R16 00	Premiums earned — Net	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.
C0210 to C0280/R16 10	Claims incurred — Gross	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period, related to insurance contracts arising from the direct and reinsurance business.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0210 to C0280/R16 20	Claims incurred — Reinsurers' share	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC: it is the reinsurer's share in the sum of the claims paid and the change in the provision for claims during the reporting period.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0210 to C0280/R17 00	Claims incurred — Net	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period, related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0210 to C0280/R17 10	Changes in other technical provisions — Gross	Definition of changes in other technical provisions provided in directive 91/674/EEC where applicable: it is the changes in other technical provisions relating to

		<p>insurance contracts arising from the gross direct and reinsurance business.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0210 to C0280/R1720	Change in other technical provisions — Reinsurers' share	<p>Definition of changes in other technical provisions provided in directive 91/674/EEC where applicable: it is the reinsurers' share in changes in other technical provisions.</p> <p>This item shall be reported as a positive amount if the variation is negative or as a negative amount if variation is positive.</p>
C0210 to C0280/R1800	Change in other technical provisions — Net	<p>Definition of changes in other technical provisions provided in directive 91/674/EEC where applicable: the net changes in other technical provisions related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0210 to C0280/R1900	Expenses incurred	All technical expenses incurred by the group during the reporting period, on accrual basis.
C0210 to C0280/R1910	Administrative expenses — Gross	<p>Administrative expenses incurred by the group during the reporting period, on accrual basis are expenses which are connected with policy administration including expenses in respect of reinsurance contracts and special purpose vehicles. Some administrative expenses relate directly to activity regarding a specific insurance contract (e.g. maintenance cost) such as cost of premium billing, cost of sending regular information to policyholders and cost of handling policy changes (e.g. conversions and reinstatements). Other administrative expenses relate directly to insurance activity but are a result of activities that cover more than one policy such as salaries of staff responsible for policy administration.</p> <p>The amount relates to the gross direct and reinsurance business.</p>

C0210 to C0280/R19 20	Administrative expenses — reinsurers' share	<p>Administrative expenses incurred by the group during the reporting period, on accrual basis are expenses which are connected with policy administration including expenses in respect of reinsurance contracts and special purpose vehicles. Some administrative expenses relate directly to activity regarding a specific insurance contract (e.g. maintenance cost) such as cost of premium billing, cost of sending regular information to policyholders and cost of handling policy changes (e.g. conversions and reinstatements). Other administrative expenses relate directly to insurance activity but are a result of activities that cover more than one policy such as salaries of staff responsible for policy administration.</p> <p>The amount relates to the reinsurer's share.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0210 to C0280/R20 00	Administrative expenses — Net	<p>Administrative expenses incurred by the group during the reporting period, on accrual basis are expenses which are connected with policy administration including expenses in respect of reinsurance contracts and special purpose vehicles. Some administrative expenses relate directly to activity regarding a specific insurance contract (e.g. maintenance cost) such as cost of premium billing, cost of sending regular information to policyholders and cost of handling policy changes (e.g. conversions and reinstatements). Other administrative expenses relate directly to insurance activity but are a result of activities that cover more than one policy such as salaries of staff responsible for policy administration.</p> <p>The amount relates to the net administrative expenses.</p> <p>The net administrative expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p>
C0210 to C0280/R20 10	Investment management expenses — Gross	<p>Investment management expenses are usually not allocated on a policy-by-policy<u>policy-by-policy</u> basis but at the level of a portfolio of insurance contracts. Investment management expenses could include expenses of recordkeeping of the investments' portfolio, salaries of staff responsible for investment, remunerations of external advisers, expenses connected with investment trading activity (i.e. buying and selling of the portfolio securities) and in some cases also remuneration for custodial services.</p>

		<p>The amount relates to the gross direct and reinsurance business.</p>
C0210 to C0280/R2020	Investment management expenses — reinsurers' share	<p>Investment management expenses are usually not allocated on a policy-by-policy<u>policy-by-policy</u> basis but at the level of a portfolio of insurance contracts. Investment management expenses could include expenses of recordkeeping of the investments' portfolio, salaries of staff responsible for investment, remunerations of external advisers, expenses connected with investment trading activity (i.e. buying and selling of the portfolio securities) and in some cases also remuneration for custodial services.</p> <p>The amount relates to the reinsurers' share.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0210 to C0280/R2100	Investment management expenses — Net	<p>Investment management expenses are usually not allocated on a policy-by-policy<u>policy-by-policy</u> basis but at the level of a portfolio of insurance contracts. Investment management expenses could include expenses of recordkeeping of the investments' portfolio, salaries of staff responsible for investment, remunerations of external advisers, expenses connected with investment trading activity (i.e. buying and selling of the portfolio securities) and in some cases also remuneration for custodial services.</p> <p>The amount relates to the net investment management expenses.</p> <p>The net investment management expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p>
C0210 to C0280/R2110	Claims management expenses — Gross	<p>Claims management expenses are expenses that will be incurred in processing and resolving claims, including legal and adjuster's fees and internal costs of processing claims payments. Some of these expenses could be assignable to individual claim (e.g. legal and adjuster's fees), others are a result of activities that cover more than one claim (e.g. salaries of staff of claims handling department).</p> <p>The amount relates to the gross direct and reinsurance business.</p> <p>This shall include the movement in provisions in claims management expenses.</p>

C0210 to C0280/R21 20	Claims management expenses — Reinsurers' share	<p>Claims management expenses are expenses that will be incurred in processing and resolving claims, including legal and adjuster's fees and internal costs of processing claims payments. Some of these expenses could be assignable to individual claim (e.g. legal and adjuster's fees), others are a result of activities that cover more than one claim (e.g. salaries of staff of claims handling department).</p> <p>The amount relates to the reinsurers' share.</p> <p>This shall include the movement in provisions in claims management expenses.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0210 to C0280/R22 00	Claims management expenses — Net	<p>Claims management expenses are expenses that will be incurred in processing and resolving claims, including legal and adjuster's fees and internal costs of processing claims payments. Some of these expenses could be assignable to individual claim (e.g. legal and adjuster's fees), others are a result of activities that cover more than one claim (e.g. salaries of staff of claims handling department).</p> <p>The net claims management expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>This shall include the movement in provisions in claims management expenses.</p>
C0210 to C0280/R22 10	Acquisition expenses — Gross	<p>Acquisition expenses include expenses which can be identified at the level of individual insurance contract and have been incurred because the group has issued that particular contract. These are commission costs, costs of selling, underwriting and initiating an insurance contract that has been issued. It includes movements in deferred acquisition costs. For reinsurance undertaking definition shall be applied mutatis mutandis.</p> <p>The amount relates to the gross direct and reinsurance business.</p>
C0210 to C0280/R22 20	Acquisition expenses — Reinsurers' share	<p>Acquisition expenses include expenses which can be identified at the level of individual insurance contract and have been incurred because the group has issued that particular contract. These are commission costs, costs of selling, underwriting and initiating an insurance contract</p>

		<p>that has been issued. It includes movements in deferred acquisition costs. For reinsurance undertaking definition shall be applied mutatis mutandis.</p> <p>The amount relates to the reinsurers' share.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>
C0210 to C0280/R23 00	Acquisition expenses — Net	<p>Acquisition expenses include expenses which can be identified at the level of individual insurance contract and have been incurred because the group has issued that particular contract. These are commission costs, costs of selling, underwriting and initiating an insurance contract that has been issued. It includes movements in deferred acquisition costs. For reinsurance undertaking definition shall be applied mutatis mutandis.</p> <p>The net acquisition expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p>
C0210 to C0280/R23 10	Overhead expenses — Gross	<p>Overhead expenses include salaries to general managers, auditing costs and regular day-to-day costs i.e. electricity bill, rent for accommodations, IT costs. These overhead expenses also include expenses related to the development of new insurance and reinsurance business, advertising insurance products, improvement of the internal processes such as investment in system required to support insurance and reinsurance business (e.g. buying new IT system and developing new software).</p> <p>The amount relates to the gross direct and reinsurance business.</p>
C0210 to C0280/R23 20	Overhead expenses — Reinsurers' share	<p>Overhead expenses include salaries to general managers, auditing costs and regular day-to-day costs i.e. electricity bill, rent for accommodations, IT costs. These overhead expenses also include expenses related to the development of new insurance and reinsurance business, advertising insurance products, improvement of the internal processes such as investment in system required to support insurance and reinsurance business (e.g. buying new IT system and developing new software).</p> <p>The amount relates to the reinsurers' share.</p> <p>Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses.</p>

C0210 to C0280/R2400	Overhead expenses — Net	Overhead expenses include salaries to general managers, auditing costs and regular day-to-day costs i.e. electricity bill, rent for accommodations, IT costs. These overhead expenses also include expenses related to the development of new insurance and reinsurance business, advertising insurance products, improvement of the internal processes such as investment in system required to support insurance and reinsurance business (e.g. buying new IT system and developing new software). The net overhead expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.
C0300/R1410–R2400	Total	Total for different items for all life lines of business.
C0300/R2500	Other expenses <u>Balance — other technical expenses/income</u>	Other-Net technical expenses/ <u>income</u> not covered by above mentioned expenses and not split by lines of business. Shall not include non-technical expenses/ <u>income</u> such as tax, interest expenses, losses on disposals, etc.
C0300/R2600	Total expenses	Amount of all technical expenses.
C0210 to C0280/R2700	Total amount of surrenders	This amount represents the total amount of surrenders occurred during the year. This amount is also reported under claims incurred (item R1610).

S.05.02 — Premiums, claims and expenses by country

General comments:

This section relates to annual submission of information for groups. The template is not due when the thresholds for reporting by country described below are not applicable, i.e. the home country represents 90 % or more of the total gross written premiums.

This template shall be reported from an accounting perspective, i.e.: Local GAAP or IFRS (if accepted as local GAAP. Groups shall use the recognition and valuation basis as for the published financial statements, no new recognition or re-valuation is required, except for the classification between investment contracts and insurance contracts when this is applicable in the financial statements. This template shall include all insurance business regardless of the possible different classification between investment contracts and insurance contracts applicable in the financial statements.

This template covers only insurance and reinsurance business within the scope of the consolidated accounting perspective.

The following criteria for the classification by country shall be used:

- The information, provided by country, shall be completed for the five countries with the biggest amount of gross written premiums in addition to the home country or until reaching 90 % of the total gross written premiums;
- For the direct insurance business for the lines of business ‘Medical expense’, ‘Income protection’, ‘Workers' compensation’, ‘Fire and other damage to property’ and ‘Credit and suretyship’ information shall be reported by country where the risk is situated as defined in Article 13 (13) of Directive 2009/138/EC;
- For direct insurance business for all other lines of business, information shall be reported by country where the contract was entered into;
- For proportional and non-proportional reinsurance information shall be reported by country of localisation of the ceding undertaking.

For the purposes of this template ‘country where the contract was entered into’ means:

- s) The country where the insurance undertaking is established (home country) when the contract was not sold through a branch or freedom to provide services;
- t) The country where the branch is located (host country) when the contract was sold through a branch;
- u) The country where the freedom to provide services was notified (host country) when the contract was sold through freedom to provide services.
- v) If an intermediary is used or in any other situation, it is a), b) or c) depending on who sold the contract.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Non-life insurance and reinsurance obligations</i>		
C0020 to C0060/R0010	Top 5 countries (by amount of gross premiums written) — non-life obligations	Identify the ISO 3166–1 alpha–2 code of the countries being reported for the non-life obligations.
C0080 to C0140/R0110	Premiums written — Gross — Direct Business	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts due during the reporting period in respect of insurance contracts, arising from direct business, regardless of the fact that such amounts may relate in whole or in part to a later reporting period.
C0080 to C0140/R0120	Premiums written — Gross — Proportional	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts due during the reporting period in respect of insurance

	reinsurance accepted	contracts, arising from proportional reinsurance accepted business, regardless of the fact that such amounts may relate in whole or in part to a later reporting period.
C0080 to C0140/R0130	Premiums written — Gross — Non proportional reinsurance accepted	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts due during the reporting period in respect of insurance contracts, arising from non-proportional reinsurance accepted business, regardless of the fact that such amounts may relate in whole or in part to a later reporting period.
C0080 to C0140/R0140	Premiums written — Reinsurers' share	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts ceded to reinsurers during the reporting period in respect of insurance contracts regardless of the fact that such amounts may relate in whole or in part to a later reporting period.
C0080 to C0140/R0200	Premiums written — net	Definition of premiums written provided in application of directive 91/674/EEC where applicable: the net premiums written represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.
C0080 to C0140/R0210	Premiums earned — Gross — Direct business	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to insurance direct business.
C0080 to C0140/R0220	Premiums earned — Gross — Proportional reinsurance accepted	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to proportional reinsurance accepted business.
C0080 to C0140/R0230	Premiums earned — Gross — Non proportional reinsurance accepted	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to non-proportional reinsurance accepted business.
C0080 to C0140/R0240	Premiums earned — reinsurers' share	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of reinsurer's share in gross premiums written minus the

		change in the reinsurer's share in provision for unearned premiums.
C0080 to C0140/R0300	Premiums earned — Net	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.
C0080 to C0140/R0310	Claims incurred Gross — Direct business	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to insurance contracts arising from direct business.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0080 to C0140/R0320	Claims incurred Gross — Proportional reinsurance accepted	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to insurance contracts arising from proportional reinsurance accepted.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0080 to C0140/R0330	Claims incurred — Gross — Non proportional reinsurance accepted	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to insurance contracts arising from non-proportional reinsurance accepted.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0080 to C0140/R0340	Claims incurred — Reinsurers' share	Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: it is the reinsurer's share in sum of the claims paid and the change in the provision for claims during the reporting period.

		This shall exclude claims management expenses and the movement in provisions in claims management expenses.
C0080 to C0140/R0400	Claims incurred — Net	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>This shall exclude claims management expenses and the movement in provisions in claims management expenses.</p>
C0080 to C0140/R0410	Changes in other technical provisions — Gross — Direct business	<p>Changes in other technical provisions as defined in directive 91/674/EEC where applicable: it is the changes in other technical provisions for the gross direct business.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0080 to C0140/R0420	Changes in other technical provisions — Gross — Proportional reinsurance accepted	<p>Changes in other technical provisions as defined in directive 91/674/EEC where applicable: it is the changes in other technical provisions for the gross proportional reinsurance accepted.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0080 to C0140/R0430	Changes in other technical provisions — Gross — Non-proportional reinsurance accepted	<p>Changes in other technical provisions as defined in directive 91/674/EEC where applicable: it is the changes in other technical provisions for the gross non-proportional reinsurance accepted.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0080 to C0140/R0440	Changes in other technical	Changes in other technical provisions as defined in directive 91/674/EEC where applicable: it is the

	provisions— Reinsurers' share	changes in other technical provisions related to the amounts ceded to reinsurers. This item shall be reported as a positive amount if the variation is negative or as a negative amount if variation is positive.
C0080 to C0140/R0500	Changes in other technical provisions— Net	Changes in other technical provisions as defined in directive 91/674/EEC where applicable: the net amount of changes in other technical provisions represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings. This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).
C0080 to C0140/R0550	Expenses incurred	All technical expenses incurred by the group during the reporting period, on accrual basis.
C0140/R1200	Other expenses	Other technical expenses not covered by above mentioned expenses and not split by lines of business. Shall not include non-technical expenses such as tax, interest expenses, losses on disposals, etc.
C0140/R1300	Total expenses	Amount of all technical expenses corresponding to countries covered by this template.
<i>Life insurance obligations</i>		
C0160 to C0200/R1400	Top 5 countries (by amount of gross premiums written) — life obligations	Identify the ISO 3166–1 alpha–2 code of the countries being reported for the life obligations.
C0220 to C0280/R1410	Premiums written — Gross	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts due during the reporting period in respect of insurance contracts, arising from gross business, regardless of the fact that such amounts may relate in whole or in part to a later reporting period.
C0220 to C0280/R1420	Premiums written — Reinsurers' share	Definition of premiums written provided in application of directive 91/674/EEC where applicable: gross premiums written shall comprise all amounts ceded to reinsurers due during the reporting period in respect of

		insurance contracts regardless of the fact that such amounts may relate in whole or in part to a later reporting period.
C0220 to C0280/R1500	Premiums written — net	Definition of premiums written provided in application of directive 91/674/EEC where applicable: the net premiums written represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.
C0220 to C0280/R1510	Premiums earned — Gross	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to direct and reinsurance accepted gross business.
C0220 to C0280/R1520	Premiums earned — reinsurers' share	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the reinsurer's share in gross premiums written minus the change in the reinsurer's share in provision for unearned premiums.
C0220 to C0280/R1600	Premiums earned — Net	Definition of earned premiums provided in directive 91/674/EEC where applicable: it is the sum of gross premiums written minus the change in the gross provision for unearned premiums related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.
C0220 to C0280/R1610	Claims incurred — Gross	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to insurance contracts arising from the gross direct and reinsurance business.</p> <p>It excludes claims management expenses and the movement in provisions in claims management expenses.</p>
C0220 to C0280/R1620	Claims incurred — Reinsurers' share	<p>Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: it is the reinsurers' share in the sum of the claims paid and the change in the provision for claims during the reporting period.</p> <p>It excludes claims management expenses and the movement in provisions in claims management expenses.</p>
C0220 to C0280/R1700	Claims incurred — Net	Claims incurred in the reporting period as defined in directive 91/674/EEC where applicable: the claims

		<p>incurred means the sum of the claims paid and the change in the provision for claims during the reporting period related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>It excludes claims management expenses and the movement in provisions in claims management expenses.</p>
C0220 to C0280/R1710	Changes in other technical provisions— Gross	<p>Definition of changes in other technical provisions provided in directive 91/674/EEC where applicable: it is the changes in other technical provisions relating to insurance contracts arising from the gross direct and reinsurance business.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0220 to C0280/R1720	Change in other technical provisions— Reinsurers' share	<p>Definition of changes in other technical provisions provided in directive 91/674/EEC where applicable: it is the reinsurers' share in changes in other technical provisions.</p> <p>This item shall be reported as a positive amount if the variation is negative or as a negative amount if variation is positive.</p>
C0220 to C0280/R1800	Change in other technical provisions— Net	<p>Definition of changes in other technical provisions provided in directive 91/674/EEC where applicable: it is the changes in other technical provisions related to the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings.</p> <p>This item shall be reported as a positive amount if the variation is negative (reduction of other technical provisions leading to a profit) or as a negative amount if variation is positive (increase of other technical provisions leading to a loss).</p>
C0220 to C0280/R1900	Expenses incurred	All technical expenses incurred by the group during the reporting period, on accrual basis.
C0280/R2500	Other expenses	<p>Other technical expenses not covered by above mentioned expenses and not split by lines of business.</p> <p>Shall not include non-technical expenses such as tax, interest expenses, losses on disposals, etc.</p>

C0280/R2600	Total expenses	Amount of all technical expenses corresponding to countries covered by this template.
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~~S.06.01—Summary of assets~~

~~General comments:~~

~~This section relates to annual submission of information for groups. This template is relevant at the level of the group where all insurance or reinsurance undertakings within the scope of group supervision benefit from the exemption in accordance with Article 35 (7) of Directive 2009/138/EC.~~

~~The asset categories referred to in this template are the ones defined in Annex IV—Assets Categories of this Regulation.~~

~~This template contains a summary of information on assets and derivatives regarding the participating insurance or reinsurance undertaking, the insurance holding company or the mixed financial holding company (at a group level), including assets and derivatives held in unit linked and index linked contracts.~~

~~Items shall be reported with positive values unless its Solvency II value is negative (e.g. the case of derivatives that are a liability of the undertaking).~~

~~The template is applicable for method 1 (Accounting consolidation based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.~~

~~Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the assets and derivatives net of intra group transactions held within the scope of group supervision.~~

~~Where method 2 is used exclusively, the reporting shall include the assets and derivatives held by the participating insurance and reinsurance undertakings, the insurance holding companies, mixed financial holding companies, subsidiaries and non controlled participations regardless of the proportional share used. The assets held by undertakings from the other financial sectors shall not be included.~~

~~Where a combination of methods 1 and 2 is used, the reporting shall reflect the consolidated position of the assets and derivatives, net of intra group transactions, held within the scope of group supervision and the assets and derivatives held by the participating insurance or reinsurance undertakings, the insurance holding companies, the mixed financial holding companies, subsidiaries and non controlled participations regardless of the proportional share used.~~

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
€0010 to €0060/R0010	Assets listed	Value of listed assets by portfolio. For the purpose of this template an asset is considered as being listed if it is negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.

		<p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
<p>€0010 to €0060/ R0020</p>	<p>Assets that are not listed in a stock exchange</p>	<p>Value of assets not listed in a stock exchange, by portfolio.</p> <p>For the purpose of this template, not listed assets are the ones that are not negotiated on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/EC.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
<p>€0010 to €0060/ R0030</p>	<p>Assets that are not exchange tradable</p>	<p>Value of assets that are not exchange tradable, by portfolio.</p> <p>For the purpose of this template, not exchange tradable assets are the ones that by their nature are not subject to negotiation on a regulated market or on a multilateral trading facility, as defined by Directive 2004/39/CE.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
<p>€0010 to €0060/ R0040</p>	<p>Government bonds</p>	<p>Value of assets classifiable under asset category 1 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
<p>€0010 to</p>	<p>Corporate bonds</p>	<p>Value of assets classifiable under asset category 2 of Annex IV — Assets Categories, by portfolio.</p>

€0060/ R0050		<p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
€0010 to €0060/ R0060	Equity	<p>Value of assets classifiable under asset category 3 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
€0010 to €0060/ R0070	Collective Investment Undertakings	<p>Value of assets classifiable under asset category 4 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
€0010 to €0060/ R0080	Structured notes	<p>Value of assets classifiable under asset category 5 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
€0010 to €0060/ R0090	Collateralised securities	<p>Value of assets classifiable under asset category 6 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it</p>

		internally. When an undertaking does not apply a split by portfolio ‘general’ shall be used.
€0010 to €0060/R0100	Cash and deposits	<p>Value of assets classifiable under asset category 7 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio ‘general’ shall be used.</p>
€0010 to €0060/R0110	Mortgages and loans	<p>Value of assets classifiable under asset category 8 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio ‘general’ shall be used.</p>
€0010 to €0060/R0120	Properties	<p>Value of assets classifiable under asset category 9 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio ‘general’ shall be used.</p>
€0010 to €0060/R0130	Other investments	<p>Value of assets classifiable under asset category 0 of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio ‘general’ shall be used.</p>
€0010 to €0060/R0140	Futures	Value of assets classifiable under asset category A of Annex IV — Assets Categories, by portfolio.

		<p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
<p>€0010 to €0060/R0150</p>	<p>Call options</p>	<p>Value of assets classifiable under asset category B of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
<p>€0010 to €0060/R0160</p>	<p>Put options</p>	<p>Value of assets classifiable under asset category C of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
<p>€0010 to €0060/R0170</p>	<p>Swaps</p>	<p>Value of assets classifiable under asset category D of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio 'general' shall be used.</p>
<p>€0010 to €0060/R0180</p>	<p>Forwards</p>	<p>Value of assets classifiable under asset category E of Annex IV — Assets Categories, by portfolio.</p> <p>Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split).</p> <p>The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it</p>

		internally. When an undertaking does not apply a split by portfolio ‘general’ shall be used.
C0010 to C0060/R0190	Credit derivatives	Value of assets classifiable under asset category F of Annex IV — Assets Categories, by portfolio. Portfolio corresponds to the distinction between life, non-life, ring-fenced funds, other internal funds, shareholder's funds and general (no split). The split by portfolio is not mandatory, except for identifying ring-fenced funds, but shall be made if the undertaking uses it internally. When an undertaking does not apply a split by portfolio ‘general’ shall be used.

S.06.02 — List of assets

General comments:

This section relates to quarterly and annual submission of information for groups.

The asset categories referred to in this template are the ones defined in Annex IV — Assets Categories of this Regulation and references to Complementary Identification Code (‘CIC’) refer to Annex VI — CIC table of this Regulation.

This template shall reflect the list of all assets included in the Balance-sheet classifiable as asset categories 0 to 9 of Annex IV — Assets Categories of this Regulation. In particular in case of securities lending and repurchase agreements the underlying securities that are kept in the Balance-sheet shall be reported in this template.

This template contains an item-by-item list of assets held directly by the group (i.e. not on a look-through basis), classifiable as asset categories 0 to 9 (in case of unit-linked and index-linked products managed by the (re)insurance undertaking, the assets to be reported are also only the ones covered by asset categories 0 to 9, e.g. recoverables and liabilities related to the products shall not be reported), with the following exceptions:

~~a~~f) Cash shall be reported in one row per currency, for each combination of items C0060, C0070, C0080, and C0090;

~~b~~g) Transferable deposits (cash equivalents) and other deposits with maturity of less than one year shall be reported in one row per pair of bank and currency, for each combination of items C0060, C0070, C0080, C0090 and C0290;

~~c~~h) Mortgages and loans to individuals, including loans on policies, shall be reported in two rows, one row regarding loans to administrative, management and supervisory body, for each combination of items C0060, C0070, C0080, C0090 and C0290 and another regarding loans to other natural persons, for each combination of items C0060, C0070, C0080, C0090 and C0290;

~~d~~i) Deposits to cedants shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090;

~~e~~j) Plant and equipment for the own use of the undertaking shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090.

All reporting items shall be reported, except when otherwise stated in these instructions.

Items C0110, C0120, C0121, C0122, C0130, C0140, C0141, C0160, C0190, C0200, C0230, C0270, C0280, C0310, C0370, C0380 are not applicable to CIC 09 - Other investments.

This template comprises two tables: Information on positions held and Information on assets.

On the table Information on positions held, each asset shall be reported separately in as many lines as needed in order to properly fill in all non-monetary variables with the exception of item 'Quantity', requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line.

On the table Information on assets, each asset shall be reported separately, with one row for each asset, filling in all applicable variables requested in that table.

The template is applicable for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the assets net of intra-group transactions held. The reporting shall be made as follows:

- Item 'Legal name of the undertaking — C0010' and 'Identification code of the undertaking — C0020' shall not be reported;
- The assets held by the participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- Participations in undertakings consolidated in accordance with Article 335, paragraph 1, (d), (e) and (f) of Delegated Regulation (EU) 2015/35 shall be reported in one row and identify it by using the available options in cell C0310.

Where method 2 is used exclusively, the reporting shall include the detailed list of the assets held by the participating undertakings, the insurance holding companies and subsidiaries and one row for each non-controlled participation. The assets reported shall not take into account the proportional share used for group solvency calculation. The reporting shall be made as follows:

- Item 'Legal name of the undertaking — C0010' and 'Identification code of the undertaking — C0020' shall be reported;
- The assets held by the participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item by undertaking;
- Participations in insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are not subsidiaries (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported in one row for each participation;

- The assets held by undertakings from the other financial sectors shall not be included.

Where a combination of methods 1 and 2 is used, one part of the reporting reflects the consolidated position of the assets, net of intra-group transactions, which must be reported and the other part of the reporting shall include the detailed list of the assets held by the participating undertakings, the insurance holding companies or mixed-financial holding companies and subsidiaries and one row for each non-controlled participation, net of intra-group transactions and regardless of the proportional share used.

The first part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The assets held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- Participations in undertakings consolidated in accordance with Article 335, paragraph 1, (d), (e) and (f) of Delegated Regulation (EU) 2015/35 shall be reported in one row and identify it by using the available options in cell C0310;
- Participations in undertakings under method 2 shall be reported one row for each subsidiary and non-controlled participation held and identify it by using the available options in cell C0310.

The second part of the reporting shall include the detailed list of the assets held by the participating undertakings, the insurance holding companies and subsidiaries and one row for each non-controlled participation, regardless of the proportional share used. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The assets held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies under method 2 shall be reported item by item;
- The assets held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries under method 2 (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item by undertaking;
- Participations in insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are not subsidiaries (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported in one row for each participation;
- The assets held by the undertakings from the other financial sectors shall not be included.

The information regarding the external rating (C0320) and nominated External Credit Assessment Institutions ('ECAI') (C0330) may be limited (not reported) in the following circumstances:

- e) through a decision of the national supervisory authority ('NSA') under Article 254(2) of the Directive 2009/138/EC; or
- f) through a decision of the national supervisory authority in the cases where the insurance and reinsurance undertakings have in place outsourcing arrangements in the area of investments that lead to this specific information not being available directly to the undertaking.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Information on positions held</i>		
C0010	Legal name of the undertaking	<p>Identify the legal name of the undertaking within the scope of group supervision that holds the asset.</p> <p>This item shall be filled in only when it relates to assets held by participating undertakings, insurance holding companies, mixed-financial holding companies and subsidiaries under deduction and aggregation method.</p>
C0020	Identification code of the undertaking	<p>Identification code by this order of priority if existent:</p> <ul style="list-style-type: none"> – Legal Entity Identifier (LEI); – Specific code <p>Specific code:</p> <ul style="list-style-type: none"> – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; – For non-EEA undertakings and non-regulated undertakings within the scope of group supervision, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner: <p style="padding-left: 40px;">identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</p>
C0030	Type of code of the ID of the undertaking	Type of ID Code used for the 'Identification code of the undertaking' item. One of the options in the following closed list shall be used:

		<p>1 — LEI</p> <p>2 — Specific code</p>
C0040	Asset ID Code	<p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking, when the options above are not available. This code must be unique and kept consistent over time. <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: ‘code+EUR’</p>
C0050	Asset ID Code Type	<p>Type of ID Code used for the ‘Asset ID Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — ISO 6166 for ISIN code</p> <p>2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 — BBGID (The Bloomberg Global ID)</p> <p>7 — Reuters RIC (Reuters instrument code)</p> <p>8 — FIGI (Financial Instrument Global Identifier)</p> <p>9 — Other code by members of the Association of National Numbering Agencies</p> <p>99 — Code attributed by the undertaking</p> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 99 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code + currency: ‘99/1’.</p>

C0060	Portfolio	<p>Distinction between life, non–life, shareholder's funds, other internal funds, general (no split) and ring fenced<u>ring-fenced</u> funds.</p> <p><u>Underlying assets of life technical provisions should be assigned to life portfolio and underlying assets of non-life technical provisions should be assigned to non-life portfolio (by applying the available most precise split).</u></p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Life</p> <p>2 — Non–life</p> <p>3 — Ring fenced funds</p> <p>4 — Other internal funds</p> <p>5 — Shareholders' funds</p> <p>6 — General</p> <p>The split is not mandatory, <u>unless otherwise required by the national supervisory authority</u>, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split ‘general’ shall be used.</p>
C0070	Fund number	<p>Applicable to assets held in ring fenced funds or other internal funds <u>defined according to national markets, in particular regarding funds (asset portfolios) supporting life products.</u>(defined according to national markets).</p> <p>Number <u>or code</u> which is attributed by the undertaking, corresponding to the unique number <u>or code</u> assigned to each fund. This number <u>or code</u> has to be consistent over time and shall be used to identify the <u>same</u> funds in other templates- <u>(e.g. in S.08.01)</u>. It shall not be re–used for a different fund.</p>
C0080	Matching portfolio number	<p>Number which is attributed by the undertaking, corresponding to the unique number assigned to each matching adjustment portfolio as prescribed in Article 77b(1)(a) of Directive 2009/138/EC. This number has to be consistent over time and shall be used to identify the matching adjustment portfolio in other templates. It shall not be re–used for a different matching adjustment portfolio.</p>
C0090	Asset held in unit linked and	<p>Identify the assets that are held by unit linked and index linked contracts. One of the options in the following closed list shall be used:</p>

	index linked contracts	<p>1 — Unit-linked or index-linked</p> <p>2 — Neither unit-linked nor index-linked</p>
C0100	Asset pledged as collateral	<p>Identify assets kept in the undertaking's balance-sheet that are pledged as collateral. For partially pledged assets two rows for each asset shall be reported, one for the pledged amount and another for the remaining part. One of the options in the following closed list shall be used for the pledged part of the asset:</p> <p>1 — Assets in the balance sheet that are collateral pledged</p> <p>2 — Collateral for reinsurance accepted</p> <p>3 — Collateral for securities borrowed</p> <p>4 — Repos</p> <p>9 — Not collateral</p>
C0110	Country of custody	<p>ISO 3166-1 alpha-2 code of the country where undertaking assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one where the custody service was contractually defined.</p> <p>In case of the same asset being held in custody in more than one country, each asset shall be reported separately in as many rows as needed in order to properly identify all countries of custody.</p> <p>This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 – Plant and equipment.</p> <p>Regarding CIC Category 9, excluding CIC 95 — Plant and equipment (for own use), <u>the country of custody corresponds to the</u> issuer country, <u>which</u> is assessed by the address of the property.</p>
C0120	Custodian	<p>Name of the financial institution that is the custodian.</p> <p>In case of the same asset being held in custody in more than one custodian, each asset shall be reported separately in as many rows as needed in order to properly identify all custodians.</p> <p><u>For assets stored in-house, the insurance undertaking should be reported as the custodian.</u></p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p><u>For assets where there is no custodian, report “No custodian”.</u></p>

		This item is not applicable for CIC category 8 — Mortgages and Loans, CIC 71, CIC 75, <u>CIC 09</u> and for CIC 9 — Property <u>and to any other the assets that, due to its nature, are not² held in custody.</u>
<u>C0121</u>	<u>Code of custodian</u>	<u>Identification of the custodian code using the Legal Entity Identifier (LEI) if available.</u> <u>If none is available this item shall not be reported.</u>
<u>C0122</u>	<u>Type of code of custodian</u>	<u>Identification of the type of code used for the “Code of custodian” item. One of the options in the following closed list shall be used:</u> <u>1 – LEI</u> <u>9 – None</u>
C0130	Quantity	Number of assets, for relevant assets. This item shall not be reported if item Par amount (C0140) is reported. This item is not applicable for CIC category 71 <u>and 909</u> <u>and CIC category 9 - Property.</u>
C0140	Par amount	Amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for CIC = 72, 73, 74, 75, 79, <u>09</u> and <u>CIC Category 8: – Mortgages and Loans.</u> This item is not applicable for CIC <u>71 and CIC category 71 and 9 - Property.</u> This item shall not be reported if item Quantity (C0130) is reported.
<u>C0141</u>	<u>Write-offs/write-downs</u>	<u>Reduction in the “par amount” (C0140) of a loan due to its impairment. This refers to the reduction which occurred since the last reporting, i.e. the previous quarterly report in the case of quarterly reporting and the previous annual report in the case of annual reporting. The reduction should be expressed as a positive value.</u> <u>A reverse write-off (write-up) should be expressed as a negative value. Write-offs should be reported net of reverse write-offs (write-ups) occurred during the same period.</u>
C0150	Valuation method	Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used: 1 — quoted market price in active markets for the same assets 2 — quoted market price in active markets for similar assets

		<p>3 — alternative valuation methods</p> <p>4 — adjusted equity methods (applicable for the valuation of participations)</p> <p>5 — IFRS equity methods (applicable for the valuation of participations)</p> <p>6 — Market valuation according to Article 9(4) of Delegated Regulation 2015/35</p>
C0160	Acquisition value	Total acquisition value for assets held, clean value without accrued interest. .Not applicable to CIC categories 7 <u>Cash and deposits</u> and 8 <u>- Mortgages and Loans and CIC 09</u> .
C0170	Total Solvency II amount	<p>Value calculated as defined by article 75 of the Directive 2009/138/EC, which corresponds to:</p> <ul style="list-style-type: none"> – the multiplication of ‘Par amount’ (principal amount outstanding measured at par amount or nominal amount) by ‘Unit percentage of par amount Solvency II price’ plus ‘Accrued interest’, for assets where the first two items are relevant; – the multiplication of ‘Quantity’ by ‘Unit Solvency II price’, for assets where these two items are relevant (plus ‘Accrued interest’ if applicable); – Solvency II value of the asset for assets classifiable under <u>asset-categoriesCIC 71</u> and <u>CIC category 9 - Property</u>.
C0180	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing assets. Note that this value is also part of item Total Solvency II amount.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Information on assets</i>		
C0040	Asset ID Code	<p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking, when the options above are not available. This code must be unique and kept consistent over time.

		When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: ‘code+EUR’
C0050	Asset ID Code Type	<p>Type of ID Code used for the ‘Asset ID Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — ISO 6166 for ISIN code</p> <p>2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 — BBGID (The Bloomberg Global ID)</p> <p>7 — Reuters RIC (Reuters instrument code)</p> <p>8 — FIGI (Financial Instrument Global Identifier)</p> <p>9 — Other code by members of the Association of National Numbering Agencies</p> <p>99 — Code attributed by the undertaking</p> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code+currency: ‘999/1’.</p>
C0190	Item Title	<p>Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the undertaking.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain ‘Loans to AMSB members’ i.e. loans to the Administrative, Management and Supervisory Body (‘AMSB’) or ‘Loans to other natural persons’, according to its nature, as those assets are not required to be

		<p>individualised. Loans to other than natural persons shall be reported line-by-line.</p> <ul style="list-style-type: none"> – <u>This item is not applicable for CIC 95 — Plant and equipment (for own use) as those assets are not required to be individualised, CIC 71, and CIC 75 and CIC 09 (unless required by the national supervisory authority).</u> – <u>For property please report the latitude & longitude OR the country ISO Alpha-2 + postal code + city + street name + street number) of the property held.</u>
C0200	Issuer Name	<p>Name of the issuer, defined as the entity that issues assets to investors.</p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the issuer name is the name of the fund manager <u>(entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;</u> – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity; – Regarding CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain ‘Loans to AMSB members’ or ‘Loans to other natural persons’, according to its nature, as those assets are not required to be individualised; – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0210	Issuer Code	<p>Identification of the issuer using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</p> <p>The following shall be considered:</p>

		<ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the issuer code is the code of the fund manager <u>(entity). The authorised management company who can and is responsible for managing the fund is the one to be reported regardless some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling;</u> – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; – This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property; <p>This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p>
C0220	Type of issuer code	<p>Identification of the type of code used for the ‘Issuer Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>9 — None</p> <p>This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0230	Issuer Sector	<p>Identify the economic sector of issuer based on the latest version of the Statistical classification of economic activities in the European Community (‘NACE’) code (as published in an EC Regulation). <u>For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. ‘K6411’). For the remaining sections</u> the letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. ‘AP’ or ‘P8501A0111’ would be acceptable) <u>except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. ‘K6411’).</u></p> <p>The following shall be considered:</p>

		<ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the issuer sector is the sector of the fund manager; – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity – Regarding CIC <u>category</u> 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; – This item is not applicable for CIC 71, CIC 75, <u>CIC 09</u> and CIC category 9 — Property; – This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.
C0240	Issuer Group	<p>Name of issuer's ultimate parent entity. For collective investment undertakings <u>the ultimate parent of the fund manager (entity) should be reported.</u></p> <p><u>The ultimate parent is defined as the controlling enterprise of a group.</u></p> <p><u>Where a controlling enterprise and one or several controlled enterprises are combined under the common management of the controlling enterprise, they form a group; the individual enterprises are group member companies. Where a control agreement is in place between enterprises, or where one enterprise has been integrated into another, the enterprises are to be regarded as enterprises combined under common management. The assumption is that a controlled enterprise forms a group with the controlling enterprise.</u></p> <p><u>Where legally independent enterprises are combined under common management without one enterprise being controlled by the other, they likewise form a group of enterprises; the individual enterprises are group member companies.-</u></p> <p><u>The ultimate parent should be understood at least as ultimate consolidation entity, defined as the highest level legal entity preparing consolidated financial statements (including the expectation of the national supervisory authority in this area).</u></p> <p>When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, <u>the ultimate parent of the</u>

		<p>fund manager (entity) should be reported the group relation relates to the fund manager;</p> <ul style="list-style-type: none"> – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; – This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons) – This item is not applicable for CIC 71, CIC 75, <u>CIC 09</u> and CIC category 9 — Property ; – This item is not applicable for bonds issued by: <ul style="list-style-type: none"> – a central government – a local government, – a government agency, – a central bank, – the group/entity itself, – a supranational organization (as long as no issuer group exists).-
C0250	Issuer Group Code	<p>Issuer group's identification using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available, this item shall not be reported.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the ultimate parent of the fund manager (entity) should be reported the group relation relates to the fund manager; – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; – This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons) – This item is not applicable for CIC 71, CIC 75, <u>CIC 09</u> and CIC category 9 — Property ;

		<p>– <u>This item is not applicable for bonds issued by:</u></p> <ul style="list-style-type: none"> – <u>a central government</u> – <u>a local government,</u> – <u>a government agency,</u> – <u>a central bank,</u> – <u>the group/entity itself,</u> <p>– <u>a supranational organisation (as long as no issuer group exists).:</u></p>
C0260	Type of issuer group code	<p>Identification of the code used for the ‘Issuer Group Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>9 — None</p> <p>This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property.:</p> <p><u>This item is not applicable for bonds issued by:</u></p> <ul style="list-style-type: none"> —— <u>a central government</u> —— <u>a local government,</u> —— <u>a government agency,</u> —— <u>a central bank,</u> —— <u>the group/entity itself,</u> —— <u>a supranational organization (as long as no issuer group such as UNESCO/UN exists).:</u>
C0270	Issuer Country	<p>ISO 3166–1 alpha–2 code of the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the issuer country is the country is relative to <u>of</u> the fund manager; <u>(entity);</u> – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity

		<ul style="list-style-type: none"> – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; – This item is not applicable for CIC 71, CIC 75, <u>CIC 09</u> and CIC category 9 — Property; – This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons. <p>One of the options shall be used:</p> <ul style="list-style-type: none"> – ISO 3166-1 alpha-2 code<u>ISO 3166-1 alpha-2 code</u>;✘ – XA: Supranational issuers <u>(public institutions established by a commitment between national states, e.g. issued by a multilateral development bank as referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or issued by an international organisation referred to in Article 118 of Regulation (EU) No 575/2013, with exemption of ‘European Union Institutions’)</u>; – EU: European Union Institutions <u>(as defined in Title III Article 13 of the Treaty (2016/C 202/01))</u>.
C0280	Currency	<p>Identify the ISO 4217 alphabetic code of the currency of the issue.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 75, <u>CIC 09</u> and for CIC 95 — Plant and equipment (for own use) for the same reason; – Regarding CIC Category 9 - <u>Property</u>, excluding CIC 95 — Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made.
C0290	CIC	<p>Complementary Identification Code used to classify assets, as set out in Annex VI — CIC Table of this Regulation.</p> <p>When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.</p> <p>The parent undertaking shall check and ensure that the CIC code used for the same security from different undertakings is the same in the group reporting.</p>

<u>C0293</u>	<u>Bail-in rules</u>	<p><u>Identify if the asset is subject to bail-in rules, in line with Art. 43 and 44 of the Directive 2014/59/EU (the Bank Recovery and Resolution Directive - BRRD).</u></p> <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 – Yes;</u></p> <p><u>2 – No;</u></p> <p><u>9 – Not applicable.</u></p>
<u>C0295</u>	<u>Regional Governments and Local Authorities (RGLA)RGLA</u>	<p><u>Identify assets issued or guaranteed by Regional Governments and Local Authorities (RGLA) listed and not listed in the ITS (EU) 2015/2011, regarding assets classifiable with CIC 13 and 14.</u></p> <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 – Listed in the ITS;</u></p> <p><u>2 – Not listed in the ITS;</u></p> <p><u>9 – Not applicable.</u></p>
<u>C0296</u>	<u>Crypto-assets</u>	<p><u>Identify assets linked to crypto-assets.</u></p> <p><u>Crypto-asset means a digital representation of value or rights which may be transferred and stored electronically, using distributed ledger technology or similar technology.</u></p> <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 – YesElectronic money token - a type of crypto-asset the main purpose of which is to be used as a means of exchange and that purports to maintain a stable value by referring to the value of a fiat currency that is legal tender;</u></p> <p><u>2 – NoAsset-referenced token - a type of crypto-asset that purports to maintain a stable value by referring to the value of several fiat currencies that are legal tender, one or several commodities or one or several crypto-assets, or a combination of such assets;</u></p> <p><u>3 – Utility token - a type of crypto-asset which is intended to provide digital access to a good or service, available on DLT, and is only accepted by the issuer of that token;</u></p> <p><u>4 – Other crypto-assets;</u></p> <p><u>5 – No.</u></p>
<u>C0297</u>	<u>Property type</u>	<p><u>Identify property type, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps (ESRB/2019/3).</u></p> <p><u>One of the options in the following closed list shall be used:</u></p>

		<p><u>1 - Residential, e.g. multi-household premises;</u></p> <p><u>2 - Retail, e.g. hotels, restaurants, shopping malls;</u></p> <p><u>3 - Offices, e.g. a property primarily used as professional or business offices;</u></p> <p><u>4 - Industrial, e.g. property used for the purposes of production, distribution and logistics;</u></p> <p><u>5 - Other types of commercial property;</u></p> <p><u>9 – Not applicable.</u></p> <p><u>This item is only applicable to CIC category 9 - Property</u></p>
<u>C0298</u>	<u>Property location</u>	<p><u>Identify property location, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps (ESRB/2019/3).</u></p> <p><u>One of the options in the following closed list shall be used:</u></p> <p><u>1 - Prime;</u></p> <p><u>2 – Non-prime;</u></p> <p><u>9 – Not applicable.</u></p> <p><u>This item is only applicable to CIC category 9 - Property</u></p>
C0300	Infrastructure investment	<p>Identify if the asset is an infrastructure investment as defined in article 1 (55a) and (55b) of Commission Delegated Regulation (EU) 2015/35.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Not an infrastructure investment</p> <p>2 — Infrastructure non-qualifying: Government Guarantee (Government, Central bank, Regional government or local authority)</p> <p>3 — Infrastructure non-qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority)</p> <p>4 — Infrastructure non-qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation)</p> <p>9 — Infrastructure non-qualifying: Other non-qualifying infrastructure loans or investments, not classified under the above categories</p>

		<p>12 — Infrastructure qualifying: Government Guarantee (Government, Central bank, Regional government or local authority)</p> <p>13 — Infrastructure qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority)</p> <p>14 — Infrastructure qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation)</p> <p>19 — Infrastructure qualifying: Other qualifying infrastructure investments, not classified in the above categories.</p> <p>20 — European Long-Term Investment Fund (ELTIF investing in infrastructure assets and ELTIF investing in other — non infrastructure — assets)</p>
<u>C0301</u>	<u>Long-term equity investment</u>	<p><u>Only applicable to CIC categories 3 – Equity and 4 – Collective Investment Undertakings.</u></p> <p><u>Identify if an equity or collective investment undertaking is classified under the provisions of Art. 171a. of Delegated Regulation (EU) 2015/35. One of the options in the following closed list shall be used:</u></p> <p><u>1 - Yes</u></p> <p><u>2 – No</u></p> <p><u>9 – Not applicable</u></p>
C0310	Holdings in related undertakings, including participations	<p>Only applicable to asset-CIC categories 3 - <u>Equity</u> and 4 - <u>Collective Investment Undertakings</u>.</p> <p>Identify if an equity and other share is a participation.</p> <p>One of the options in the following closed list shall be used:</p> <p>1– Not a participation</p> <p>2 — Non–controlled participation in a related insurance and reinsurance undertaking under method 1</p> <p>3 — Non–controlled participation in related insurance and reinsurance undertaking under method 2</p> <p>4 — Participation in other financial sector</p> <p>5 — Subsidiary under method 2</p> <p>6 — Participation in other strategic related undertaking under method 1</p> <p>7 — Participation in other non–strategic related undertaking under method 1</p>

		8 — Other participations (e.g. participation in other undertakings under method 2)
C0320	External rating	<p>Applicable at least to CIC categories <u>1 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8</u> (← Mortgages and Loans, -, 2, 5, 6 and 8 (Mortgages and Loans, (other than mortgages and loans to natural persons), where available.</p> <p>This is the issue rating of the asset at the reporting reference date as provided by the nominated credit assessment institution (ECAI).</p> <p>If an issue rating is not available, the item shall be left blank.</p> <p>In case ‘Multiple ECAI’ is reported in C0330 report the most representative external rating.</p>
C0330	Nominated ECAI	<p>Identify the credit assessment institution (ECAI) giving the external rating in C0320, by using the <u>name of the ECAI as published on ESMA's website, following closed list</u>. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report ‘Other nominated ECAI’.</p> <p>Applicable at least to CIC categories <u>1 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, (1, 2, 5, 6 and 8</u> ((Mortgages and Loans, other than mortgages and loans to natural persons), where available.</p> <p>— Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)</p> <p>— Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)</p> <p>— BCRA Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)</p> <p>— Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)</p> <p>— Scope Ratings GmbH (LEI code: 391200WU1EZUQFHDWE91)</p> <p>— ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)</p>

		<p>GBB Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 3912000OLWXCTKPADV72)</p> <p>ASSEKURATA Assekuranz Rating Agentur GmbH (LEI code: 529900977LETWLJF3295)</p> <p>ARC Ratings, S.A. (LEI code: 213800OZNIQMV6UA7D79)</p> <p>AM Best Europe</p> <p>A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)</p> <p>AM Best Europe Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)</p> <p>DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)</p> <p>Fitch</p> <p>Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)</p> <p>Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)</p> <p>Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)</p> <p>Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)</p> <p>Fitch Ratings España S.A.U. (LEI code: 213800RENFHODKETE60)</p> <p>Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)</p> <p>Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)</p> <p>Moody's</p> <p>Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)</p> <p>Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)</p> <p>Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)</p> <p>Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)</p> <p>Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)</p>
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		Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
		Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
		Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
		Standard & Poor's
		S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)
		CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)
		Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
		European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
		Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
		Cerved Rating Agency S.p.A. (LEI code: 8156004AB6C992A99368)
		Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
		The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
		Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
		Spread Research (LEI code: 969500HB6BVM2UJDOC52)
		EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
		HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
		Egan Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
		modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
		INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
		Rating Agentur Expert RA GmbH (LEI code: 213800P3O0BSGWN2UE81)
		Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)

		<p>Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOXS22)</p> <p>DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)</p> <p>Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)</p> <p>Other nominated ECAI</p> <p>No ECAI has been nominated and a simplification is being used to calculate the SCR</p> <p>Multiple ECAI</p> <p>This item shall be reported where External rating (C0320) is reported. In case 'No ECAI has been nominated and a simplification is used to calculate the SCR', the External rating (C0320) shall be left blank and in Credit quality step (C0340) one of the following options shall be used: 2a; 3a or 3b.</p>
C0340	Credit quality step	<p>Applicable to any asset for which Credit quality step needs to be attributed for the purpose of SCR calculation.</p> <p>Identify the credit quality step attributed to the asset, as defined by Article 109a(1) of Directive 2009/138/EC, <u>by applying the mapping table prescribed in the Commission Implementing Regulation (EU) 2016/1800</u>.</p> <p>The credit quality step shall in particular reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula.</p> <p>This item is not applicable to assets for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.</p> <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 0 – Credit quality step 0 1 – Credit quality step 1 2 – Credit quality step 2 2a – Credit quality step 2 due to the application of Article 176a of Delegated Regulation (EC) No 2015/35 for unrated bonds and loans 3 – Credit quality step 3 3a – Credit quality step 3 due to the application of simplified calculation under Article 105a of Delegated Regulation (EC) No 2015/35

		<p>3b – Credit quality step 3 due to the application of Article 176a of Delegated Regulation (EC) No 2015/35 for unrated bonds and loans</p> <p>4 – Credit quality step 4</p> <p>5 – Credit quality step 5</p> <p>6 – Credit quality step 6</p> <p>9 – No rating available</p>
C0350	Internal rating	<p>Applicable at least to CIC categories <u>1 – Government bonds, 2 – Corporate bonds, 5 – Structured notes, 6 – Collateralised securities and 8 – Mortgages and Loans, (1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.</u></p> <p><u>For undertakings applying a matching adjustment the item shall be reported to the extent that the internal ratings are used to calculate the fundamental spread referred to in article 77(c)(2) of the Directive.</u></p>
C0360	Duration	<p>Only applies to CIC categories <u>1 – Government bonds, 2 – Corporate bonds, 4 – Collective Investments Undertakings 1, 2, 4</u> (when applicable, e.g. for collective investment undertaking mainly invested in bonds), <u>5 – Structured notes and 6 – Collateralised securities. 5 and 6.</u></p> <p>Asset duration, defined as the ‘residual modified duration’ (modified duration calculated based on the remaining time for maturity of the security, counted from the reporting reference date). For assets without fixed maturity the first call date shall be used <u>but the probability of the call option being exercised shall be taken into account.</u> The duration shall be calculated based on economic value.</p>
C0370	Unit Solvency II price	<p>Amount in reporting currency for the asset, if relevant.</p> <p>This item shall be reported if a ‘quantity’ (C0130) has been provided in the first part of the template (‘Information on positions held’).</p> <p>This item shall not be reported if item Unit percentage of par amount Solvency II price (C0380) is reported.</p>
C0380	Unit percentage of par amount Solvency II price	<p>Amount in percentage of par value, clean price without accrued interest, for the asset, if relevant.</p> <p>This item shall be reported if a ‘par amount’ information (C0140) has been provided in the first part of the template (‘Information on positions held’) except for CIC category 71 and 9 <u>CIC category 9 – Property.</u></p> <p>This item shall not be reported if item Unit Solvency II price (C0370) is reported.</p>

<u>C0381</u>	<u>Issue date</u>	<p><u>The date on which the instrument was issued.</u></p> <p><u>This item shall be reported for CIC category 8 and for the following CIC categories if the instruments do not have an ISIN code (i.e. if item Asset ID Code (C0040) does not start with ISIN/ or CAU/ISIN/):</u></p> <ul style="list-style-type: none"> <u>– CIC category 1 – Government bonds;</u> <u>– CIC category 2 – Corporate bonds;</u> <u>– CIC category 5 – Structured notes and</u> <u>– CIC category 6 – Collateralised securities.</u> <p><u>For loans and mortgages to individuals, included within CIC category 8 – Mortgages and Loans, the weighted issue date (based on the loan amount) is to be reported.</u></p>
C0390	Maturity date	<p>Only applicable for CIC categories <u>1 – Government bonds, 2 – Corporate bonds, 5 – Structured notes, 6 – Collateralised securities, and 8 – Mortgages and Loans</u>1, 2, 5, 6, and 8, CIC 74 and CIC 79.</p> <p>Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date.</p> <p>It corresponds always to the maturity date, even for callable securities.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – For perpetual securities use ‘9999-12-31’ ; – For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported.

S.06.03 — Collective investment undertakings — look-through approach

General comments:

This section relates to quarterly and annual submission of information for groups.

This template contains information on the look through of collective investment undertakings, or investments packaged as funds and similar undertakings, including when they are participations by underlying asset category, country of issue and currency. Considering proportionality and specific instructions of the template, the look through shall be performed until the asset categories, countries and currencies are identified. In case of funds of funds the look-through shall follow the same approach.

The template shall include information corresponding to 100 % of the value invested in collective investment undertakings. However for the identification of countries the look-through shall be implemented in order to identify the exposures of 90 % of the total value of the funds minus the amounts related to CIC 8 and 9, and for the identification of currencies the look-through shall be implemented in order to identify the exposures of 90 % of the total value of the funds. Groups shall ensure that the 10 % not identified by country is diversified across

geographical areas, for example that not more than 5 % is in one single country. The look-through shall be applied by groups starting from the major, considering the amount invested, to the lowest single fund and the approach shall be kept consistent over time.

Quarterly information shall only be reported when the ratio of collective investments undertakings held by the group to total investments, measured as the ratio between item C0010/R0180 of template S.02.01 plus collective investments undertakings included in item C0010/R0220 of template S.02.01 plus collective investments undertakings included in item C0010/R0090 and the sum of item C0010/R0070 and C0010/RC0220 of template S.02.01, is higher than 30 % when method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively. When 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 needs to be adjusted in order to capture the items of all entities included in the scope of template S.06.02.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

The asset categories referred to in this template are the ones defined in Annex IV — Assets Categories of this Regulation and references to CIC codes refer to Annex VI — CIC table of this Regulation.

This template shall include the look-through of all collective investment undertakings, or investments packaged as funds and similar undertakings, including when they are participations by underlying asset category, reported item-by-item in S.06.02. If one collective investment undertaking, or investment packaged as fund and similar undertaking is held by many undertakings, in this template it shall be reported only once.

	ITEM	INSTRUCTIONS
C0010	Collective Investments Undertaking ID Code	Asset ID code using the following priority: <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the group, when the options above are not available, and must be consistent over time.
C0020	Collective Investments Undertaking ID Code type	Type of ID Code used for the ‘Asset ID Code’ item. One of the options in the following closed list shall be used: <ul style="list-style-type: none"> 1 — ISO/6166 for ISIN 2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)

		6 — BBGID (The Bloomberg Global ID) 7 — Reuters RIC (Reuters instrument code) 8 — FIGI (Financial Instrument Global Identifier) 9 — Other code by members of the Association of National Numbering Agencies 99 — Code attributed by the group
C0030	Underlying asset category	Identify the assets categories, receivables and derivatives within the collective investment undertaking. One of the options in the following closed list shall be used: 1 — Government bonds 2 — Corporate bonds 3L — Listed equity 3X — Unlisted equity 4 — Collective Investment Undertakings 5 — Structured notes 6 — Collateralised securities 7 — Cash and deposits 8 — Mortgages and loans 9 — Properties 0 — Other investments (including receivables) A — Futures B-Call Options C — Put Options D — Swaps E — Forwards F — Credit derivatives L — Liabilities Category '4 — Collective Investment Units' shall be used only for non-material residual values for both 'funds of funds' and any other fund.
C0040	Country of issue	Breakdown of each asset category identified in C0030 by issuer country. Identify the country of localisation of the issuer. The localisation of the issuer is assessed by the address of the entity issuing the asset. One of the options shall be used: — ISO 3166-1 alpha-2 code

		<ul style="list-style-type: none"> – XA: Supranational issuers – EU: European Union Institutions – AA: aggregated countries due to application of threshold <p>This item is not applicable to Categories 8 and 9 as reported in C0030.</p>
C0050	Currency	<p>Identify whether the currency of the asset category is the reporting currency or a foreign currency. All other currencies than the reporting currency are referred to as foreign currencies. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Reporting currency 2 — Foreign currency 3 — Aggregated currencies due to application of threshold
C0060	Total amount	<p>Total amount invested by asset category, country and currency through collective investment undertakings.</p> <p>For liabilities a positive amount shall be reported, unless the item is a derivative liability.</p> <p>For derivatives the Total amount can be positive (if an asset) or negative (if a liability).</p>

S.06.04 - Sustainable investments and climate change-related risks

General comments:

This section relates to annual submission of information.

This template contains information on the share of sustainable investments, as defined by the applicable Commission Delegated Regulation (see below) and the share of investments exposed to climate change-related transition and physical risk. As an input to computing the share of investments exposed to transition risk, undertakings are required to report four-digit level NACE codes for NACE sections A to N in the List of assets S.06.02. For physical risk, undertakings are required to report in a standardised manner on the location of properties.

<u>R0010/C0010</u>	<u>Sustainable investments</u>	<p><u>Proportion of the investments, in relation to total of investments, that are directed at funding, or associated with economic activities identified as environmentally sustainable in the EU taxonomy.</u></p> <p><u>Key performance indicator (KPI) as required under Commission Delegated Regulation¹ .../... supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning</u></p>
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¹ May 2021, pending public consultation and adoption by the European Parliament and the Council https://ec.europa.eu/finance/docs/level-2-measures/taxonomy-regulation-delegated-act-2021-article-8-draft_en.pdf

		<u>environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation ('DA on art. 8 Taxonomy Regulation').</u>
<u>R0020/C0010</u>	<u>Climate change-related transition risk - KPI</u>	<u>Proportion of investments, in relation to total of investments, exposed to transition risk. Undertakings can use their own methodology to compute the KPI. To support the identification of investments exposed to transition risk, undertakings shall report the four-digit level NACE codes for NACE sections A to N in S.06.02.</u>
<u>R0030/C0010</u>	<u>Climate change-related physical risk - KPI</u>	<u>Proportion of investments, in relation to total of investments, exposed to physical risk. Undertakings can use their own methodology to compute the KPI. To support the identification of properties exposed to physical risk, undertakings shall report on the latitude & longitude of the property location. If not possible, undertakings shall report the country ISO Alpha-2 + postal code + city + streetname + street number of the property in S.06.02.</u>

S.07.01 — Structured products

General comments:

This section relates to annual submission of information for groups.

The asset categories referred to in this template are the ones defined in Annex IV — Assets Categories of this Regulation and references to CIC codes refer to Annex VI — CIC table of this Regulation.

Structured products are defined as assets falling into the asset categories 5 (Structured notes) and 6 (Collateralised securities).

This template shall only be reported when the amount of structured products, measured as the ratio between assets classified as asset categories 5 (Structured notes) and 6 (Collateralised securities) as defined in Annex IV — Asset Categories of this Regulation and the sum of item C0010/R0070 and C0010/R0220 of template S.02.01, is higher than 5 % when method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively. When 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 needs to be adjusted in order to capture the items of all entities included in the scope of template S.06.02.

In some cases the types of structured products (C0070) identify the derivative embedded in the structured product. In this case this classification shall be used when the structured product has the referred derivative embedded.

The template is applicable for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the structured notes and collateralised securities net of intra-group transactions held within the scope of group supervision in its portfolio. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The structured products held directly by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item;
- The structured products held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- The structured products held by other related undertakings shall not be included.

Where method 2 is used exclusively, the reporting shall include the detailed list of the structured notes and collateralised securities held by the participating undertakings, the insurance holding companies or mixed–financial holding companies and subsidiaries, and regardless of the proportional share used. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The structured products held directly by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item
- The structured products held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries (European Economic Area, equivalent non–European Economic Area and non–equivalent non–European Economic Area) shall be reported item by item by undertaking;
- The structured products held by other related undertakings shall not be included.

Where a combination of methods 1 and 2 is used, one part of the reporting reflects the consolidated position of the structured notes and collateralised securities, net of intra–group transactions, held within the scope of group supervision which must be reported and the other part of the reporting shall include the detailed list of the structured notes and collateralised securities held by the participating undertakings, the insurance holding companies or mixed–financial holding companies and subsidiaries, regardless of the proportional share used.

The first part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The structured products held directly by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item;
- The structured products held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- The structured products held by other related undertakings shall not be included

The second part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;

- The structured products held directly by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies under method 2 shall be reported item by item;
- The structured products held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries under method 2 (European Economic Area, equivalent non–European Economic Area and non–equivalent non–European Economic Area) shall be reported item by item by ~~undertaking~~ undertaking;
- The structured products held by other related undertakings under method 2 shall not be included.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010	Legal name of the undertaking	<p>Identify the legal name of the undertaking within the scope of group supervision that holds the structured product.</p> <p>This item shall be filled in only when it relates to structured products held by participating undertakings, insurance holding companies or mixed–financial holding companies and subsidiaries under deduction and aggregation method.</p>
C0020	Identification code of the undertaking	<p>Identification code by this order of priority if existent:</p> <ul style="list-style-type: none"> – Legal Entity Identifier (LEI); – Specific code <p>Specific code:</p> <ul style="list-style-type: none"> – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; – For non–EEA undertakings and non–regulated undertakings within the scope of group supervision, identification code will be provided by the group. When allocating an identification code to each non–EEA or non–regulated undertaking, the group should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166–1 alpha–2 code of the country of the undertaking + 5 digits
C0030	Type of code of the ID of the undertaking	<p>Type of ID Code used for the ‘Identification code of the undertaking’ item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>2 — Specific code</p>

C0040	Asset ID Code	<p>The Identification code of the structured product, as reported in S.06.02 using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking, when the options above are not available. The code used shall be kept consistent over time and shall not be reused for other product. <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: ‘code+EUR’</p>
C0050	Asset ID Code type	<p>Type of ID Code used for the ‘Asset ID Code’ item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — ISO/6166 for ISIN 2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 — BBGID (The Bloomberg Global ID) 7 — Reuters RIC (Reuters instrument code) 8 — FIGI (Financial Instrument Global Identifier) 9 — Other code by members of the Association of National Numbering Agencies 99 — Code attributed by the undertaking <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 99 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code + currency: ‘99/1’.</p>

C0060	Collateral type	<p>Identify the type of collateral, using the assets categories defined in Annex IV — Assets Categories. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Government bonds 2 — Corporate bonds 3 — Equity 4 — Collective Investment Undertakings 5 — Structured notes 6 — Collateralised securities 7 — Cash and deposits 8 — Mortgages and loans 9 — Properties 0 — Other investments 10 — No collateral <p>When more than one category of collateral exists for one single structured product, the most representative one shall be reported.</p>
C0070	Type of structured product	<p>Identify the type of structure of the product. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Credit linked notes <p>Security or deposit with an embedded credit derivative (e.g. credit default swaps or credit default options)</p> 2 — Constant maturity swaps <p>(security with an embedded interest rate swap ('IRS'), where the floating interest portion is reset periodically according to a fixed maturity market rate.)</p> 3 — Asset backed securities <p>(security that has an asset as collateral.)</p> 4 — Mortgage backed securities <p>(security that has real estate as collateral.)</p> 5 — Commercial mortgage backed securities <p>(security that has real estate as collateral such as retail properties, office properties, industrial properties, multifamily housing and hotels.)</p> 6 — Collateralised debt obligations <p>(structured debt security backed by a portfolio consisting of secured or unsecured bonds issued by corporate or sovereign</p>

		<p>obligators, or secured or unsecured loans made to corporate commercial and industrial loan costumers of lending banks.)</p> <p>7 — Collateralised loan obligations</p> <p>(security that has as underlying a trust of a portfolio of loans where the cash–flows from the security are derived from the portfolio.)</p> <p>8 — Collateralised mortgage obligations</p> <p>(investment–grade security backed by a pool of bonds, loans and other assets.)</p> <p>9 — Interest rate–linked notes and deposits</p> <p>10 — Equity–linked and Equity Index Linked notes and deposits</p> <p>11 — FX and commodity–linked notes and deposits</p> <p>12 — Hybrid linked notes and deposits</p> <p>(it includes real estate and equity securities)</p> <p>13 — Market–linked notes and deposits</p> <p>14 — Insurance–linked notes and deposits, including notes covering Catastrophe and Weather Risk as well as Mortality Risk</p> <p>99 — Others not covered by the previous options</p>
C0080	Capital protection	<p>Identify whether the product has capital protection. One of the options in the following closed list shall be used:</p> <p>1 — Full capital protection</p> <p>2 — Partial capital protection</p> <p>3 — No capital protection</p>
C0090	Underlying security / index / portfolio	<p>Describe the type of underlying. One of the options in the following closed list shall be used:</p> <p>1 — Equity and Funds (a selected group or basket of equities)</p> <p>2 — Currency (a selected group or basket of currencies)</p> <p>3 — Interest rate and yields (bond indices, yield curves, differences in prevailing interest rates on shorter and longer–term maturities, credit spreads, inflation rates and other interest rate or yield benchmarks)</p> <p>4 — Commodities (a selected, basic good or group of goods)</p> <p>5 — Index (performance of a selected index)</p> <p>6 — Multi (allowing for a combination of the possible types listed above)</p>

		9 — Others not covered by the previous options (e.g. other economic indicators)
C0100	Callable or Putable	<p>Identify whether the product has call and/or put features, or both, if applicable. One of the options in the following closed list shall be used:</p> <p>1 — Call by the buyer</p> <p>2 — Call by the seller</p> <p>3 — Put by the buyer</p> <p>4 — Put by the seller</p> <p>5 — Any combination of the previous options</p> <p>6 — Not applicable</p>
C0110 (A15)	Synthetic structured product	<p>Identify if it is a structured products without any transfer of assets (e.g. products that will not give rise to any delivery of assets, except cash, if an adverse / favourable event occurs). One of the options in the following closed list shall be used:</p> <p>1 — Structured product without any transfer of asset</p> <p>2 — Structured product with transfer of asset</p>
C0120	Prepayment structured product	<p>Identify if it is a structured products which have the possibility of prepayment, considered as an early unscheduled return of principal. One of the options in the following closed list shall be used:</p> <p>1 — Prepayment structured product</p> <p>2 — Not a prepayment structured product</p>
C0130	Collateral value	<p>Total amount of collateral attached to the structured product despite the nature of the collateral.</p> <p>In case of collateralisation on a portfolio basis, only the value referred to the single contract must be reported and not the total.</p>
C0140	Collateral portfolio	<p>This item informs if the collateral to the structured product covers only one structured product or more than one structured product that is held by the undertaking. Net positions refer to the positions held on structured products. One of the options in the following closed list shall be used:</p> <p>1 — Collateral calculated on the basis of net positions resulting from a set of contracts</p> <p>2 — Collateral calculated on the basis of a single contract</p> <p>10 — No collateral</p>

C0150	Fixed annual return	Identify the coupon (reported as a decimal), if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities).
C0160	Variable annual return	Identify variable rate of return if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities). It is most commonly identified as a benchmark market rate plus a spread, or as dependent on the performance of a portfolio or index (underlying dependent) or more complex returns set by the path of the underlying asset's price (path dependent), among others. When needed this item may be reported as a string to reflect how the return is calculated.
C0170	Loss given default	The percentage (reported as a decimal,) of the invested amount that will not be recovered following default, if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities). If information is not defined in the contract this item shall not be reported. This item is not applicable for non-credit structured product.
C0180	Attachment point	The contractually defined loss percentage (reported as a decimal) above which the losses affect the structured product, if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities). This item is not applicable for non-credit structured product.
C0190	Detachment point	The contractually defined loss percentage (reported as a decimal) above which the losses cease to affect the structured product, if applicable, for CIC categories 5 (Structured notes) and 6 (Collateralised securities). This item is not applicable for non-credit structured product.

S.08.01 — Open derivatives

General comments:

This section relates to quarterly and annual submission of information for groups.

The derivatives categories referred to in this template are the ones defined in Annex IV — Assets Categories of this Regulation and references to CIC codes refer to Annex VI — CIC table of this Regulation. This template contains an item-by-item list of derivatives held directly by the group (i.e. not on a look-through basis), classifiable as asset categories A to F.

Derivatives are considered assets if their Solvency II value is positive or zero. They are considered liabilities if their Solvency II value is negative. Both derivatives considered as assets or considered as liabilities shall be included.

Information shall include all derivatives contracts that existed during the reporting period and were not closed prior to the reporting reference date.

If there are frequent trades on the same derivative, resulting in multiple open positions, the derivative can be reported on an aggregated or net basis, as long as all the relevant characteristics are common and following the specific instruction for each relevant item.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

A derivative is a financial instrument or other contract with all three of the following characteristics:

~~a)~~ Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the ‘underlying’).

~~b)~~ It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.

~~c)~~ It is settled at a future date.

This template comprises two tables: Information on positions held and Information on derivatives.

On the table Information on positions held, each derivative shall be reported separately in as many rows as needed in order to properly fill in all non-monetary variables, requested in that table. If for the same derivative two values can be attributed to one variable, then this derivative needs to be reported in more than one line.

In particular, for derivatives that have more than a pair of currencies, it shall be split into the pair components and reported in different rows.

On the table Information on derivative, each derivative shall be reported separately, with one row for each derivative, filling in all variables requested in that table.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the derivatives net of intra-group transactions held within the scope of group supervision. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The derivatives held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- The derivatives held by other related undertakings *shall not be included*

Where method 2 is used exclusively, the reporting shall include the detailed list of the derivatives held by the participating undertakings, the insurance holding companies or mixed-financial holding companies and subsidiaries, regardless of the proportional share used. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item;
- The derivatives held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries (European Economic Area, equivalent non–European Economic Area and non–equivalent non–European Economic Area) shall be reported item by item by undertaking;
- The derivatives held by other related undertakings shall not be included.

Where a combination of methods 1 and 2 is used, one part of the reporting shall reflect the consolidated position of the derivatives, net of intra–group transactions held within the scope of group supervision which must be reported and the other part of the reporting shall include the detailed list of the derivatives held by the participating undertakings, the insurance holding companies or mixed–financial holding companies and subsidiaries, regardless of the proportional share used.

The first part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item;
- The derivatives held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- The derivatives held by other related undertakings shall not be included.

The second part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies under method 2 shall be reported item by item;
- The derivatives held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries under method 2 (European Economic Area, equivalent non–European Economic Area and non–equivalent non–European Economic Area) shall be reported item by item by undertaking;
- The derivatives held by other related undertakings under method 2 shall not be included.

The information regarding the External rating (C0290) and Nominated ECAI (C0300) may be limited (not reported) in the following circumstances:

~~ag~~) through a decision of the national supervisory authority under Article 254(2) of the Directive 2009/138/EC; or

~~bh~~) through a decision of the national supervisory authority in the cases where the insurance and reinsurance undertakings have in place outsourcing arrangements in the area of investments that lead to this specific information not being available directly to the undertaking.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Information on positions held</i>		
C0010	Legal name of the undertaking	<p>Identify the legal name of the undertaking within the scope of group supervision that holds the derivative.</p> <p>This item shall be filled in only when it relates to derivatives held by participating undertakings, insurance holding companies, mixed–financial holding companies and subsidiaries under deduction and aggregation method.</p>
C0020	Identification code of the undertaking	<p>Identification code by this order of priority if existent:</p> <ul style="list-style-type: none"> – Legal Entity Identifier (LEI); – Specific code <p>Specific code:</p> <ul style="list-style-type: none"> – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; – For non–EEA undertakings and non–regulated undertakings within the scope of group supervision, identification code will be provided by the group. When allocating an identification code to each non–EEA or non–regulated undertaking, the group should comply with the following format in a consistent manner: <p style="padding-left: 40px;">identification code of the parent undertaking + ISO 3166–1 alpha–2 code of the country of the undertaking + 5 digits</p>
C0030	Type of code of the ID of the undertaking	<p>Type of ID Code used for the ‘Identification code of the undertaking’ item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — LEI 2 — Specific code

C0040	Derivative ID Code	<p>Derivative ID code using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking, when the options above are not available, and must be consistent over time
<u>C0041</u>	<u>Unique Transaction Identifiers</u>	<p><u>Identify the Trade IDs used in the trade reports to trade repositories according to Regulation (EU) No 648/2012 of the European Parliament and of the Council on OTC derivatives, central counterparties and trade repositories.</u></p> <p><u>As many Trade IDs as needed to build the position being reported should be reported in this item. The trade IDs shall be reported separated by commas.</u></p>
C0050	Derivative ID Code type	<p>Type of ID Code used for the ‘Derivative ID Code’ item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — ISO/6166 for ISIN 2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number) 5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6 — BBGID (The Bloomberg Global ID) 7 — Reuters RIC (Reuters instrument code) 8 — FIGI (Financial Instrument Global Identifier) 9 — Other code by members of the Association of National Numbering Agencies 99 — Code attributed by the undertaking
C0060	Portfolio	<p>Distinction between life, non-life, shareholder's funds, general (no split) and ring-fenced<u>ring-fenced</u> funds.</p> <p><u>Underlying derivatives of life technical provisions should be assigned to life portfolio and underlying derivatives of non-life technical provisions should be assigned to non-life portfolio (by applying the available most precise split).</u></p>

		<p>One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 — Life 2 — Non-life 3 — Ring fenced funds 4 — Other internal fund 5 — Shareholders' funds 6 — General <p>The split is not mandatory, <u>unless otherwise required by the national supervisory authority</u>, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split 'general' shall be used.</p>
C0070	Fund number	<p>Applicable to derivatives held in ring fenced funds or other internal funds (defined according to national markets) <u>defined according to national markets, in particular regarding funds (asset portfolios) supporting life products.</u></p> <p>Number which is attributed by the undertaking, corresponding to the unique number <u>or code</u> assigned to each fund. This number <u>or code</u> has to be consistent over time and shall be used to identify the <u>same</u> funds in other templates <u>(e.g. in S.06.02)</u>. It shall not be re-used for a different fund.</p>
C0080	Derivatives held in unit linked and index linked contracts	<p>Identify the derivatives that are held by unit linked and index linked contracts. One of the options in the following closed list shall be used:</p> <ol style="list-style-type: none"> 1 — Unit-linked or index-linked 2 — Neither unit-linked nor index-linked
C0090	Instrument underlying the derivative	<p>ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the undertakings' portfolio. An index is considered a single instrument and shall be reported.</p> <p>Identification code of the instrument underlying the derivative using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking for the underlying instrument when the options above are

		<p>not available and must be unique and consistent over time for that instrument;</p> <p>– ‘Multiple assets/liabilities’, if the underlying assets or liabilities are more than one.</p> <p>If the underlying instrument is an index, then the code of the index shall be reported.</p>
C0100	Type of code of asset or liability underlying the derivative	<p>Type of ID Code used for the ‘Instrument underlying the derivative’ item. One of the options in the following closed list shall be used:</p> <p>1 — ISO/6166 for ISIN</p> <p>2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 — BBGID (The Bloomberg Global ID)</p> <p>7 — Reuters RIC (Reuters instrument code)</p> <p>8 — FIGI (Financial Instrument Global Identifier)</p> <p>9 — Other code by members of the Association of National Numbering Agencies</p> <p>99 — Code attributed by the undertaking in case that none of the above options are available. This option shall also be used for the cases of ‘Multiple assets/liabilities’ and indexes.</p>
C0110	Use of derivative	<p>Describe the use of the derivative (micro / macro hedge, efficient portfolio management).</p> <p>Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability.</p> <p>Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities.</p> <p>Efficient portfolio management refers usually to operations where the manager wishes to improve a portfolio' income by exchanging a (lower) cash-flow pattern by another with a higher value, using a derivative or set of derivatives,</p>

		<p>without changing the asset' portfolio composition, having a lower investment amount and less transaction costs.</p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Micro hedge</p> <p>2 — Macro hedge</p> <p>3 — Matching assets and liabilities cash-flows used in the context of matching adjustment portfolios</p> <p>4 — Efficient portfolio management, other than 'Matching assets and liabilities cash-flows' used in the context of matching adjustment portfolios</p>
C0120	Delta	<p>Only applicable to CIC categories B and C (Call and put options), with reference to the reporting date.</p> <p>Measures the rate of change of option value with respect to changes in the underlying asset's price.</p> <p>This shall be reported as a decimal.</p>
C0130	Notional amount of the derivative	<p>The amount covered or exposed to the derivative, <u>reported in the original currency</u>.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards it corresponds to the contract amount of the contracts reported in that line. When the trigger value corresponds to a range, the average value of the range shall be used.</p> <p>The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0140	Buyer/Seller	<p>Only for futures and options, swaps and credit derivatives contracts.</p> <p>Identify whether the derivative contract was bought or sold.</p> <p>The buyer and seller position for swaps is defined relatively to the security or notional amount and the swap flows.</p> <p>A seller of a swap owns the security or notional amount at the contract inception and agrees to deliver during the contract term that security or notional amount, including any other outflows related to the contract, when applicable.</p> <p>A buyer of a swap will own the security or the notional amount at the end of the derivatives contact and will receive during the contract term that security or notional</p>

		<p>amount, including any other inflows related to the contract, when applicable.</p> <p>One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps:</p> <p>1 — Buyer</p> <p>2 — Seller</p> <p>For interest rate swaps one of the options in the following closed list shall be use:</p> <p>3 — FX–FL: Deliver fixed–for–floating</p> <p>4 — FX–FX: Deliver fixed–for–fixed</p> <p>5 — FL–FX: Deliver floating–for–fixed</p> <p>6 — FL–FL: Deliver floating–for–floating</p>
C0150	Premium paid to date	The payment made (if bought), for options and also up–front and periodical premium amounts paid for swaps, since the moment the undertaking entered into the derivative contract.
C0160	Premium received to date	The payment received (if sold), for options and also up–front and periodical premium amounts received for swaps, since the moment the undertaking entered into the derivative contract.
C0170	Number of contracts	<p>Number of similar derivative contracts reported in the line. It shall be the number of contracts entered into. For Over–The–Counter derivatives, e.g., one swap contract, ‘1’ shall be reported, if ten swaps with the same characteristics, ‘10’ shall be reported.</p> <p>The number of contracts shall be the ones outstanding at the reporting date.</p>
C0180	Contract size	<p>Number of underlying assets in the contract (e.g. for equity futures it is the number of equities to be delivered per derivative contract at maturity, for bond futures it is the reference amount underlying each contract).</p> <p>The way the contract size is defined varies according with the type of instrument. For futures on equities it is common to find the contract size defined as a function of the number of shares underlying the contract.</p> <p>For futures on bonds, it is the bond nominal amount underlying the contract.</p> <p>Only applicable for futures and options.</p>
C0190	Maximum loss under	Maximum amount of loss if an unwinding event occurs. Applicable to CIC category F.

	unwinding event	Where a credit derivative is 100 % collateralised, the maximum loss under an unwinding event is zero.
C0200	Swap outflow amount	<p>Amount delivered under the swap contract (other than premiums), during the reporting period. Corresponds to interest paid for IRS and amounts delivered for currency swaps, credit swaps, total return swaps and other swaps.</p> <p>In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported.</p>
C0210	Swap inflow amount	<p>Amount received under the swap contract (other than premiums), during the reporting period. Corresponds to interest received for IRS and amounts received for currency swaps, credit swaps, total return swaps and other swaps.</p> <p>In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported.</p>
C0220	Initial date	<p>Identify the ISO 8601 (yyyy-mm-dd) code of the date when obligations under the contract come into effect.</p> <p>When various dates occur for the same derivative, report only the one regarding the first trade date of the derivative and only one row for each derivative (no different rows for each trade) reflecting the total amount invested in that derivative considering the different dates of trade.</p> <p>In case of novation, the novation date becomes the trade date for that derivative.</p>
C0230	Duration	<p>Derivative duration, defined as the residual modified duration, for derivatives for which a duration measure is applicable.</p> <p>Calculated as the net duration between in and out flows from the derivative, when applicable.</p>
C0240	Solvency II value	Value of the derivative as of the reporting date calculated as defined by Article 75 of the Directive 2009/138/EC. It can be positive, negative or zero.
C0250	Valuation method	<p>Identify the valuation method used when valuing derivatives. One of the options in the following closed list shall be used:</p> <p>1 — quoted market price in active markets for the same assets or liabilities</p>

		<p>2 — quoted market price in active markets for similar assets or liabilities</p> <p>3 — alternative valuation methods</p> <p>6 — Market valuation according to Article 9(4) of Delegated Regulation 2015/35</p>
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<i>Information on derivatives</i>		
C0040	Derivative ID Code	<p>Derivative ID code using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking, when the options above are not available, and must be consistent over time
C0050	Derivative ID Code type	<p>Type of ID Code used for the ‘Derivative ID Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — ISO/6166 for ISIN</p> <p>2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 — BBGID (The Bloomberg Global ID)</p> <p>7 — Reuters RIC (Reuters instrument code)</p> <p>8 — FIGI (Financial Instrument Global Identifier)</p> <p>9 — Other code by members of the Association of National Numbering Agencies</p> <p>99 — Code attributed by the undertaking</p>
C0260	Counterparty Name	<p>Name of the counterparty of the derivative. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Name of the exchange market for exchanged traded derivatives; or

		<ul style="list-style-type: none"> – Name of Central Counterparty (CCP) for Over-The-Counter derivatives where they are cleared through a CCP; or – Name of the contractual counterparty for the other Over-The-Counter derivatives.
C0270	Counterparty Code	<p><u>Identification code of the counterparty using the following priority:</u></p> <ul style="list-style-type: none"> – <u>Legal Entity Identifier (LEI) when available</u> – <u>Code attributed by the undertaking, when the LEI is not available, and must be consistent over time.</u> <p><u>This item is applicable to all counterparties, including for derivatives cleared through a central counterparty.</u></p> <p>Identification code of the counterparty using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported</p>
C0280	Type of counterparty code	<p>Identification of the code used for the 'Counterparty Code' item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p><u>2 — CA (for codes attributed by the undertaking)</u></p> <p>9 — None</p>
C0290	External rating	<p>Only applicable to Over-The-Counter derivatives.</p> <p>The rating of the counterparty of the derivative at the reporting reference date as provided by the nominated credit assessment institution (ECAI).</p> <p>This item is not applicable to derivatives for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.</p> <p>If an issuer rating is not available, the item shall be left blank.</p> <p>In case 'Multiple ECAI' is reported in C0300 report the most representative external rating.</p>
C0300	Nominated ECAI	<p>Identify the credit assessment institution (ECAI) giving the external rating in C0290, by using the <u>name of the ECAI as published on ESMA's website, following closed list.</u> In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 of the European Parliament and of the Council of 16 September 2009 on credit rating agencies). In case a new Credit Rating Agency is registered or certified by ESMA and while the closed list is not up-dated please report 'Other nominated ECAI'.</p>

		<p>_____ Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)</p> <p>_____ Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)</p> <p>_____ BCRA Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)</p> <p>_____ Creditreform Rating AG (LEI code: 391200PHL1HKDUTTST66)</p> <p>_____ Scope Ratings GmbH (LEI code: 391200WU1EZUQFHDWE91)</p> <p>_____ ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)</p> <p>_____ GBB Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADV72)</p> <p>_____ ASSEKURATA Assekuranz Rating Agentur GmbH (LEI code: 529900977LETWLJF3295)</p> <p>_____ ARC Ratings, S.A. (LEI code: 213800OZNIQMV6UA7D79)</p> <p>_____ AM Best Europe</p> <p>_____ A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)</p> <p>_____ AM Best Europe Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)</p> <p>_____ DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)</p> <p>_____ Fitch</p> <p>_____ Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)</p> <p>_____ Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)</p> <p>_____ Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)</p> <p>_____ Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)</p> <p>_____ Fitch Ratings España S.A.U. (LEI code: 213800RENFHODKETE60)</p> <p>_____ Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)</p> <p>_____ Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)</p>
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		<p>Moody's</p> <p>Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)</p> <p>Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)</p> <p>Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)</p> <p>Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)</p> <p>Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)</p> <p>Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)</p> <p>Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)</p> <p>Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)</p> <p>Standard & Poor's</p> <p>S&P Global Ratings Europe Limited (LEI code: 5493008B2TU3S6QE1E12)</p> <p>CRIF Ratings S.r.l. (LEI code: 8156001AB6A1D740F237)</p> <p>Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)</p> <p>European Rating Agency, a.s. (LEI code: 097900BFME0000038276)</p> <p>Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)</p> <p>Cerved Rating Agency S.p.A. (LEI code: 8156004AB6C992A99368)</p> <p>Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)</p> <p>The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)</p> <p>Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)</p> <p>Spread Research (LEI code: 969500HB6BVM2UJDOC52)</p> <p>EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)</p>
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		<p>— HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)</p> <p>— Egan Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)</p> <p>— modeFinance S.r.l. (LEI code: 815600B85A94A0122614)</p> <p>— INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)</p> <p>— Rating Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)</p> <p>— Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)</p> <p>— Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)</p> <p>— DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)</p> <p>— Beyond Ratings SAS (LEI code: 9695006ORIPPZ3QSM810)</p> <p>— Other nominated ECAI</p> <p>— Multiple ECAI</p> <p>This item shall be reported when External rating (C0290) is reported.</p>
C0310	Credit quality step	<p>Identify the credit quality step attributed to the counterparty of the derivative, as defined by Article 109a(1) of Directive 2009/138/EC. The credit quality step shall reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula.</p> <p>This item is not applicable to derivatives for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported.</p> <p>One of the options in the following closed list shall be used:</p> <p>0 — Credit quality step 0</p> <p>1 — Credit quality step 1</p> <p>2 — Credit quality step 2</p> <p>3 — Credit quality step 3</p> <p>4 — Credit quality step 4</p> <p>5 — Credit quality step 5</p> <p>6 — Credit quality step 6</p>

		9 — No rating available
C0320	Internal rating	<p>Internal rating of assets for undertakings using internal model to the extent that the internal ratings are used in their internal modelling. If an internal model undertaking is using solely external ratings this item shall not be reported.</p> <p><u>For undertakings applying a matching adjustment the internal rating-ite shall be reported to the extent that the internal ratings are used to calculate the fundamental spread referred to in article 77(c)(2) of the Directive.</u></p>
C0330	Counterparty group	<p>Only applicable to Over-The-Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).</p> <p>Name of the ultimate parent entity of counterparty. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p>
C0340	Counterparty group code	<p>Only applicable to Over-The-Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).</p> <p><u>Identification code of the counterparty using the following priority:</u></p> <ul style="list-style-type: none"> <u>– Legal Entity Identifier (LEI) when available</u> <u>– Code attributed by the undertaking, when the LEI is notn't available, and must be consistent over time</u> <p><u>When non-applicable Identification code using the Legal Entity Identifier (LEI) if available.</u></p> <p>If none is available this item shall not be reported.</p>
C0350	Type of counterparty group code	<p>Identification of the code used for the 'Counterparty group Code' item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p><u>2 – CA (for codes attributed by the undertaking)</u></p> <p>9 — None</p>
C0360	Contract name	Name of the derivative contract.
C0370	Currency	Identify the ISO 4217 alphabetic code of the currency of the derivative, i.e., currency of the notional amount of the derivative (e.g.: option having as underlying an amount in USD, currency for which the notional amount is expressed contractually for FX swap, etc.).

<u>C0371</u>	<u>Currency of price</u>	<u>Identify the ISO 4217 alphabetic code of the currency of the price of the derivative, i.e., currency of the amount exchanged against the notional amount of the derivative.</u>
C0380	CIC	Complementary Identification Code used to classify assets, as set out in Annex — VI CIC Table of this Regulation. When classifying derivatives using the CIC table, undertakings shall take into consideration the most representative risk to which the derivative is exposed to.
C0390	Trigger value	<p>Reference price for futures, strike price for options (for bonds, price shall be a percentage of the par amount), currency exchange rate or interest rate for forwards, etc.</p> <p>Not applicable to CIC D3 — Interest rate and currency swaps. For CIC F1 — Credit default swaps it shall not be completed if not possible.</p> <p>In the case of more than one trigger over time, report the next trigger occurring.</p> <p>When the derivative has a range of trigger values, report the set separated by comma ‘,’ if the range is not continuous and report the range separated by ‘—’ if it is continuous.</p>
C0400	Unwind trigger of contract	<p>Identify the event that causes the unwinding of the contract, out of the regular expiration or term conditions. One of the options in the following closed list shall be used:</p> <p>1 — Bankruptcy of the underlying or reference entity</p> <p>2 — Adverse fall in value of the underlying reference asset</p> <p>3 — Adverse change in credit rating of the underlying assets or entity</p> <p>4 — Novation, i.e. the act of replacing an obligation under the derivative with a new obligation, or replacing a party of the derivative with a new party</p> <p>5 — Multiple events or a combination of events</p> <p>6 — Other events not covered by the previous options</p> <p>9 — No unwind trigger</p>
C0410	Swap delivered currency	Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps and currency and interest rate swaps).
C0420	Swap received currency	Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps and currency and interest rate swaps).

C0430	Maturity date	Identify the contractually defined ISO 8601 (yyyy-mm-dd) code of the date of close of the derivative contract, whether at maturity date, expiring date for options (European or American), etc.
<u>C0440</u>	<u>Swap delivered</u>	<u>Identify what the undertaking delivers under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR).</u>
<u>C0450</u>	<u>Swap received</u>	<u>Identify what the undertaking receives under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR).</u>

~~S.08.02 — Derivatives Transactions~~

~~General comments:~~

~~This section relates to quarterly and annual submission of information for groups.~~

~~The derivatives categories referred to in this template are the ones defined in Annex IV — Assets Categories of this Regulation and references to CIC codes refer to Annex VI — CIC table of this Regulation.~~

~~This template contains an item by item list of closed derivatives held directly by the group (i.e. not on a look-through basis), classifiable as asset categories A to F. When a contract is still open but has been reduced in size the closed portion shall be reported.~~

~~Derivatives are considered assets if their Solvency II value is positive or zero. They are considered liabilities if their Solvency II value is negative. Both derivatives considered as assets or considered as liabilities shall be included.~~

~~Closed derivatives are the ones that were open at some point of the reference period (i.e. last quarter if template is submitted quarterly or last year if template is only submitted annually) but were closed before the end of the reporting period.~~

~~If there are frequent trades on the same derivative, the derivative can be reported on an aggregated or net basis (indicating only the first and the last trade dates), as long as all the relevant characteristics are common, and following the specific instruction for each relevant item.~~

~~Items shall be reported with positive values unless otherwise stated in the respective instructions.~~

~~A derivative is a financial instrument or other contract with all three of the following characteristics:~~

- ~~—— j) — Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the ‘underlying’).~~
- ~~—— k) — It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.~~
- ~~—— l) — It is settled at a future date.~~

~~This template comprises two tables: Information on positions held and Information on derivatives.~~

~~On the table Information on positions held, each derivative shall be reported separately in as many rows as needed in order to properly fill in all non-monetary variables requested in that table. If for the same derivative two values can be attributed to one variable, then this derivative needs to be reported in more than one line.~~

~~In particular, for derivatives that have more than a pair of currencies, it shall be split into the pair components and reported in different rows.~~

~~On the table Information on derivative, each derivative shall be reported separately, with one row for each derivative, filling in all variables requested in that table.~~

~~The template is applicable for method 1 (Accounting consolidation based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.~~

~~Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the closed derivatives net of intra-group transactions held within the scope of group supervision. The reporting shall be made as follows:~~

- ~~—— Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;~~
- ~~—— The closed derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed financial holding companies shall be reported item by item;~~
- ~~—— The closed derivatives held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;~~
- ~~—— The closed derivatives held by other related undertakings shall not be included.~~

~~Where method 2 is used exclusively, the reporting shall include the detailed list of the closed derivatives held by the participating undertakings, the insurance holding companies or mixed-financial holding companies and subsidiaries, regardless of the proportional share used. The reporting shall be made as follows:~~

- ~~—— Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;~~
- ~~—— The closed derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed financial holding companies shall be reported item by item;~~
- ~~—— The closed derivatives held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item by undertaking;~~
- ~~—— The closed derivatives held by other related undertakings shall not be included.~~

~~Where a combination of methods 1 and 2 is used, one part of the reporting shall reflect the consolidated position of the closed derivatives, net of intra-group transactions held within the scope of group supervision which must be reported and the other part of the reporting shall include the closed detailed list of the derivatives held by the participating undertakings, the~~

~~insurance holding companies or mixed financial holding companies and subsidiaries, regardless of the proportional share used.~~

~~The first part of the reporting shall be made as follows:~~

- ~~Item 'Legal name of the undertaking' C0010' and 'Identification code of the undertaking' C0020' shall not be reported;~~
- ~~The closed derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed financial holding companies shall be reported item by item;~~
- ~~The closed derivatives held by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;~~
- ~~The closed derivatives held by other related undertakings shall not be included.~~

~~The second part of the reporting shall be made as follows:~~

- ~~Item 'Legal name of the undertaking' C0010' and 'Identification code of the undertaking' C0020' shall be reported;~~
- ~~The closed derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed financial holding companies under method 2 shall be reported item by item of the closed derivatives held;~~
- ~~The closed derivatives held by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries under method 2 (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item of the closed derivatives held by undertaking;~~
- ~~The closed derivatives held by other related undertakings under method 2 shall not be included.~~

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Information on positions held</i>		
C0010	Legal name of the undertaking	Identify the legal name of the undertaking within the scope of group supervision that holds the derivative. This item shall be filled in only when it relates to derivatives held by participating undertakings, insurance holding companies, mixed financial holding companies and subsidiaries under deduction and aggregation method.
C0020	Identification code of the undertaking	Identification code by this order of priority if existent: Legal Entity Identifier (LEI); Specific code Specific code:

		<p>For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</p> <p>For non EEA undertakings and non regulated undertakings within the scope of group supervision, identification code will be provided by the group. When allocating an identification code to each non EEA or non regulated undertaking, the group should comply with the following format in a consistent manner:</p> <p>identification code of the parent undertaking + ISO 3166-1 alpha 2 code of the country of the undertaking + 5 digits</p>
C0030	Type of code of the ID of the undertaking	<p>Type of ID Code used for the 'Identification code of the undertaking' item. One of the options in the following closed list shall be used:</p> <p>1—LEI</p> <p>2—Specific code</p>
C0040	Derivative ID Code	<p>Derivative ID code using the following priority:</p> <p>—ISO 6166 code of ISIN when available</p> <p>—Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</p> <p>—Code attributed by the undertaking, when the options above are not available, and must be consistent over time</p>
C0050	Derivative ID Code type	<p>Type of ID Code used for the 'Derivative ID Code' item. One of the options in the following closed list shall be used:</p> <p>1—ISO/6166 for ISIN</p> <p>2—CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3—SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4—WKN (Wertpapier Kenn Nummer, the alphanumeric German identification number)</p> <p>5—Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6—BBGID (The Bloomberg Global ID)</p>

		7—Reuters RIC (Reuters instrument code) 8—FIGI (Financial Instrument Global Identifier) 9—Other code by members of the Association of National Numbering Agencies 99—Code attributed by the undertaking
C0060	Portfolio	Distinction between life, non-life, shareholder's funds, general (no split) and ring fenced funds. One of the options in the following closed list shall be used: 1—Life 2—Non-life: 3—Ring fenced funds 4—Other internal fund 5—Shareholders' funds 6—General The split is not mandatory, except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split 'general' shall be used.
C0070	Fund number	Applicable to derivatives held in ring fenced funds or other internal funds (defined according to national markets): Number which is attributed by the undertaking, corresponding to the unique number assigned to each fund. This number has to be consistent over time and shall be used to identify the funds in other templates. It shall not be re-used for a different fund.
C0080	Derivatives held in unit linked and index linked contracts	Identify the derivatives that are held by unit linked and index linked contracts. One of the options in the following closed list shall be used: 1—Unit linked or index linked 2—Neither unit linked nor index linked
C0090	Instrument underlying the derivative	ID Code of the instrument (asset or liability) underlying the derivative contract. This item is to be provided only for derivatives that have a single or multiple underlying instruments in the undertakings' portfolio. An index is considered a single instrument and shall be reported. Identification code of the instrument underlying the derivative using the following priority: ———ISO 6166 code of ISIN when available

		<p>Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC)</p> <p>Code attributed by the undertaking for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument;</p> <p>‘Multiple assets/liabilities’, if the underlying assets or liabilities are more than one.</p> <p>If the underlying instrument is an index then the code of the index shall be reported.</p>
€0100	Type of code of asset or liability underlying the derivative	<p>Type of ID Code used for the ‘Instrument underlying the derivative’ item. One of the options in the following closed list shall be used:</p> <p>1 ISO/6166 for ISIN</p> <p>2 CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 WKN (Wertpapier Kenn Nummer, the alphanumeric German identification number)</p> <p>5 Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 BBGID (The Bloomberg Global ID)</p> <p>7 Reuters RIC (Reuters instrument code)</p> <p>8 FIGI (Financial Instrument Global Identifier)</p> <p>9 Other code by members of the Association of National Numbering Agencies</p> <p>99 Code attributed by the undertaking in case that none of the above options are available. This option shall also be used for the cases of ‘Multiple assets/liabilities’ and indexes</p>
€0110	Use of derivative	<p>Describe the use of the derivative (micro / macro hedge, efficient portfolio management).</p> <p>Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability.</p>

		<p>Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities.</p> <p>Efficient portfolio management refers usually to operations where the manager wishes to improve a portfolio' income by exchanging a (lower) cash flow pattern by another with a higher value, using a derivative or set of derivatives, without changing the asset' portfolio composition, having a lower investment amount and less transaction costs.</p> <p>One of the options in the following closed list shall be used:</p> <p>1—Micro hedge</p> <p>2—Macro hedge</p> <p>3—Matching assets and liabilities cash flows used in the context of matching adjustment portfolios</p> <p>4—Efficient portfolio management, other than 'Matching assets and liabilities cash flows used in the context of matching adjustment portfolios'</p>
C0120	Notional amount of the derivative	<p>The amount covered or exposed to the derivative.</p> <p>For futures and options corresponds to contract size multiplied by the trigger value and by the number of contracts reported in that line. For swaps and forwards it corresponds to the contract amount of the contracts reported in that line.</p> <p>The notional amount refers to the amount that is being hedged / invested (when not covering risks). If several trades occur, it shall be the net amount at the reporting date.</p>
C0130	Buyer/Seller	<p>Only for futures and options, swaps and credit derivatives contracts (currency, credit and securities swaps):</p> <p>Identify whether the derivative contract was bought or sold.</p> <p>The buyer and seller position for swaps is defined relatively to the security or notional amount and the swap flows.</p> <p>A seller of a swap owns the security or notional amount at the contract inception and agrees to deliver during the contract term that security or notional amount, including any other outflows related to the contract, when applicable.</p> <p>A buyer of a swap will own the security or the notional amount at the end of the derivatives contract and will receive during the contract term that security or notional</p>

		<p>amount, including any other inflows related to the contract, when applicable.</p> <p>One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps:</p> <p>1—Buyer</p> <p>2—Seller</p> <p>For interest rate swaps one of the options in the following closed list shall be use:</p> <p>3—FX FL: Deliver fixed for floating</p> <p>4—FX FX: Deliver fixed for fixed</p> <p>5—FL FX: Deliver floating for fixed</p> <p>6—FL FL: Deliver floating for floating</p>
€0140	Premium paid to date	The payment made (if bought), for options and also up-front and periodical premium amounts paid for swaps, since the moment the undertaking entered into the derivative contract.
€0150	Premium received to date	The payment received (if sold), for options and also up-front and periodical premium amounts received for swaps, since the moment the undertaking entered into the derivative contract.
€0160	Profit and loss to date	<p>Amount of profit and loss arising from the derivative since the moment the undertaking entered into the derivative contract, realised at the closing/maturing date. Corresponds to the difference between the value (price) at sale date and the value (price) at acquisition date.</p> <p>This amount could be positive (profit) or negative (loss).</p>
€0170	Number of contracts	<p>Number of similar derivative contracts reported in the line. For Over The Counter derivatives, e.g., one swap contract, 1 shall be reported, if ten swaps with the same characteristics, 10 shall be reported.</p> <p>The number of contracts shall be the ones entered into and that were closed at the reporting date.</p>
€0180	Contract size	<p>Number of underlying assets in the contract (e.g. for equity futures it is the number of equities to be delivered per derivative contract at maturity, for bond futures it is the reference amount underlying each contract).</p> <p>The way the contract size is defined varies according with the type of instrument. For futures on equities it is common</p>

		<p>to find the contract size defined as a function of the number of shares underlying the contract.</p> <p>For futures on bonds, it is the bond nominal amount underlying the contract.</p> <p>Only applicable for futures and options.</p>
C0190	Maximum loss under unwinding event	<p>Maximum amount of loss if an unwinding event occurs. Applicable to CIC category F.</p>
C0200	Swap outflow amount	<p>Amount delivered under the swap contract (other than premiums), during the reporting period. Corresponds to interest paid for IRS and amounts delivered for currency swaps, credit swaps, total return swaps and other swaps.</p> <p>In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported.</p>
C0210	Swap inflow amount	<p>Amount received under the swap contract (other than premiums), during the reporting period. Corresponds to interest received for IRS and amounts received for currency swaps, credit swaps, total return swaps and other swaps.</p> <p>In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported.</p>
C0220	Initial date	<p>Identify the ISO 8601 (yyyy-mm-dd) code of the date when obligations under the contract come into effect.</p> <p>When various trades occur for the same derivative, report only the one regarding the first trade date of the derivative and only one row for each derivative (no different rows for each trade) reflecting the total amount invested in that derivative considering the different dates of trade.</p> <p>In case of novation, the novation date becomes the trade date for that derivative.</p>
C0230	Solvency II value	<p>Value of the derivative calculated as defined by article 75 of the Directive 2009/138/EC at the trade (closing or sale) or maturity date. It can be positive, negative or zero.</p>

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Information on derivatives</i>		

€0040	Derivative ID Code	<p>Derivative ID code using the following priority:</p> <ul style="list-style-type: none"> ——— ISO 6166 code of ISIN when available ——— Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) ——— Code attributed by the undertaking, when the options above are not available, and must be consistent over time
€0050	Derivative ID Code type	<p>Type of ID Code used for the ‘Derivative ID Code’ item. One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1—— ISO/6166 for ISIN 2—— CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies) 3—— SEDOL (Stock Exchange Daily Official List for the London Stock Exchange) 4—— WKN (Wertpapier Kenn Nummer, the alphanumeric German identification number) 5—— Bloomberg Ticker (Bloomberg letters code that identify a company's securities) 6—— BBGID (The Bloomberg Global ID) 7—— Reuters RIC (Reuters instrument code) 8—— FIGI (Financial Instrument Global Identifier) 9—— Other code by members of the Association of National Numbering Agencies 99—— Code attributed by the undertaking
€0240	Counterparty Name	<p>Name of the counterparty of the derivative. When available, corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> ——— Name of the exchange market for exchanged traded derivatives; or ——— Name of Central Counterparty (CCP) for Over-The-Counter derivatives where they are cleared through a CCP; or ——— Name of the contractual counterparty for the other Over-The-Counter derivatives.

€0250	Counterparty Code	Identification code using the Legal Entity Identifier (LEI) if available. If none is available this item shall not be reported.
€0260	Type of counterparty code	Identification of the code used for the ‘Counterparty Code’ item. One of the options in the following closed list shall be used: 1—LEI 9—None
€0270	Counterparty group	Only applicable to Over The Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP). Name of the ultimate parent entity of counterparty. When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.
€0280	Counterparty group code	Only applicable to Over The Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP). Identification code using the Legal Entity Identifier (LEI) if available. If none is available this item shall not be reported.
€0290	Type of counterparty group code	Identification of the code used for the ‘Counterparty group Code’ item. One of the options in the following closed list shall be used: 1—LEI 9—None
€0300	Contract name	Name of the derivative contract.
€0310	Currency	Identify the ISO 4217 alphabetic code of the currency of the derivative, i.e., currency of the notional amount of the derivative (e.g.: option having as underlying an amount in USD, currency for which the notional amount is expressed contractually for FX swap, etc.).
€0320	CIC	Complementary Identification Code used to classify assets, as set out in Annex VI CIC table of this Regulation. When classifying derivatives using the CIC table, undertakings shall take into consideration the most representative risk to which the derivative is exposed to.

€0330	Trigger value	<p>Reference price for futures, strike price for options (for bonds price shall be a percentage of the par amount); currency exchange rate or interest rate for forwards, etc.</p> <p>Not applicable to CIC D3 — Interest rate and currency swaps.</p> <p>For CIC F1 — Credit default swaps it shall not be completed if not possible.</p> <p>In the case of more than one trigger over time, report the next trigger occurring.</p> <p>When the derivative has a range of trigger values, report the set separated by comma ‘,’ if the range is not continuous and report the range separated by ‘—’ if it is continuous.</p>
€0340	Unwind trigger of contract	<p>Identify the event that causes the unwinding of the contract, out of the regular expiration or term conditions. One of the options in the following closed list shall be used:</p> <p>1 — Bankruptcy of the underlying or reference entity</p> <p>2 — Adverse fall in value of the underlying reference asset</p> <p>3 — Adverse change in credit rating of the underlying assets or entity</p> <p>4 — Novation, i.e. the act of replacing an obligation under the derivative with a new obligation, or replacing a party of the derivative with a new party</p> <p>5 — Multiple events or a combination of events</p> <p>6 — Other events not covered by the previous options</p> <p>9 — No unwind trigger</p>
€0350	Swap delivered currency	Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps and currency and interest rate swaps).
€0360	Swap received currency	Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps and currency and interest rate swaps).
€0370	Maturity date	Identify the contractually defined ISO 8601 (yyyy-mm-dd) code of the date of close of the derivative contract, whether at maturity date, expiring date for options (European or American), etc.

S.09.01 — Information on gains / income and losses in the period

General comments:

This section relates to annual submission of information for groups.

This template contains information on gains / income and losses by asset category (including derivatives). i.e., no item-by-item reporting is required. The asset categories considered in this template are the ones defined in Annex IV — Assets Categories.

At group level, the template is applicable for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the portfolios (i.e. net of IGT) within the scope of group supervision. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- Gains/ income and losses of portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by other related undertakings shall not be included;

Where method 2 is used exclusively, the reporting shall include the detailed list of the portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies and its subsidiaries and their profitability by asset category. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- Gains / income and losses of portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by subsidiaries (EEA, equivalent non – EEA, non-equivalent non-EEA) shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by other related undertakings shall not be included;

Where a combination of methods 1 and 2 is used, one part of the reporting shall reflect the consolidated position of the portfolios (i.e. net of IGT) within the scope of group supervision which must be reported and the other part of the reporting shall include the detailed list of the portfolios held by subsidiaries and their profitability by asset category.

The first part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;

- Gains/ income and losses of portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by other related undertakings shall not be included;

The second part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- Gains / income and losses of portfolios held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by subsidiaries (EEA, equivalent non – EEA, non–equivalent non–EEA) shall be reported portfolio by portfolio, each by asset category;
- Gains / income and losses of portfolios held by other related undertakings shall not be included.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010	Legal name of the undertaking	<p>Identify the legal name of the undertaking within the scope of group supervision for which the return on investment relates to.</p> <p>This item shall be filled in only when it relates to the return on investment by asset category for assets held by subsidiaries consolidated under deduction and aggregation method.</p> <p>The cell shall be filled in only when it relates to the list portfolio by portfolio of assets, each reported by asset category, held by subsidiaries under method 2.</p> <p>When the cell is filled in, the portfolios held by subsidiaries under method 2 cannot be reconciled with template S.06.02.</p> <p>When the cell is blank, the portfolios held by the group can be reconciled with template S.06.02.</p>
C0020	Identification code of the undertaking	<p>Identification code by this order of priority if existent:</p> <ul style="list-style-type: none"> – Legal Entity Identifier (LEI); – Specific code <p>Specific code:</p> <ul style="list-style-type: none"> – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of

		<p>group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority;</p> <p>– For non-EEA undertakings and non-regulated undertakings within the scope of group supervision, identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner:</p> <p>identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</p>
C0030	Type of code of the ID of the undertaking	<p>Type of ID Code used for the 'Identification code of the undertaking' item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>2 — Specific code</p>
C0040	Asset category	<p>Identify the asset categories present in the portfolio.</p> <p>Use the categories defined in Annex IV — Assets Categories.</p>
C0050	Portfolio	<p>Distinction between life, non-life, shareholder's funds, general (no split) and ring-fenced<u>ring-fenced</u> funds.</p> <p><u>Gains/income and losses regarding assets underlying life technical provisions should be assigned to life portfolio and gains/income and losses regarding assets underlying non-life technical provisions should be assigned to non-life portfolio (by applying the available most precise split).</u></p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Life</p> <p>2 — Non-life</p> <p>3 — Ring fenced funds</p> <p>4 — Other internal funds</p> <p>5 — Shareholders' funds</p> <p>6 — General</p> <p>The split is not mandatory, <u>unless otherwise required by the national supervisory authority,</u> -except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split 'general' must<u>shall</u> be used.</p>

C0060	Asset held in unit linked and index linked contracts	<p>Identify the assets that are held by unit linked and index linked contracts. One of the options in the following closed list shall be used:</p> <p>1– Unit–linked or index–linked</p> <p>2 — Neither unit–linked nor index–linked</p>
C0070	Dividends	<p>Amount of dividends earned over the reporting period, i.e. dividends received less the right to receive a dividend already recognised at the beginning of the reporting period, plus the right to receive a dividend recognised at the end of the reporting period. Applicable to dividend paying assets such as equity, preferred securities and collective investment undertakings.</p> <p>Includes also dividends received from assets that have been sold or matured.</p>
C0080	Interest	<p>Amount of interest earned, i.e. interest received less accrued interest at the start of the period plus accrued interest, at the end of the reporting period.</p> <p>Includes interest received when the asset is sold/ matured or when the coupon is received.</p> <p>Applicable to coupon and interest paying assets such as bonds, loans and deposits.</p>
C0090	Rent	<p>Amount of rent earned, i.e. rent received less accrued rent at the start of the period plus accrued rent, at the end of the reporting period.</p> <p>Includes also rents received when the asset is sold or matured.</p> <p>Only applicable to properties, regardless of the function.</p>
C0100	Net gains and losses	<p>Net gains and losses resulting from assets sold or matured during the reporting period.</p> <p>The gains and losses are calculated as the difference between selling or maturity value and the value according to Article 75 of Directive 2009/138/EC at the end of the prior reporting year (or, in case of assets acquired during the reporting period, the acquisition value).</p> <p>The net value can be positive, negative or zero.</p> <p>This calculation shall be performed without interest accrued.</p>
C0110	Unrealised gains and losses	<p>Unrealised gains and losses resulting from assets not sold nor matured during the reporting period.</p> <p>The unrealised gains and losses are calculated as the difference between the value according to Article 75 of Directive 2009/138/EC at the end of the reporting year end and the value according to Article 75 of Directive 2009/138/EC at the end of</p>

		<p>the prior reporting year (or, in case of assets acquired during the reporting period, the acquisition value).</p> <p>The net value can be positive, negative or zero.</p> <p>This calculation shall be performed without interest accrued.</p>
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S.10.01 — Securities lending and repos

General comments:

This section relates to annual submission of information for groups.

This template contains an item-by-item list of securities lending transactions and repurchase agreements (buyer and seller) contracts, which also include ~~also~~ the liquidity swaps referred to in Article 309 (2)(f) of the Delegated Regulation (EU) 2015/35.

It shall be reported only when the value of the underlying securities on and off-balance sheet involved in lending or repurchase agreements, with maturity date falling after the reporting reference date represent more than 5 % of the total investments as reported in C0010/R0070 and C0010/R0220 of template S.02.01. when method 1 as defined in Article 230 of Directive 2009/138/EC is used exclusively. When 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 needs to be adjusted in order to capture the items of all entities included in the scope of template S.06.02.

All contracts that are on the balance sheet or off-balance sheet shall be reported. The information shall include all contracts in the reporting period regardless of whether they were open or closed at the reporting date. For contracts which are part of a roll-over strategy, where they substantially are the same transaction, only open positions shall be reported.

A repurchase agreement (repo) is defined as the sale of securities together with an agreement for the seller to buy back the securities at a later date. Securities lending is defined as the lending of securities by one party to another, which requires that the borrower provides the lender with collateral.

Items shall be reported with positive values unless otherwise stated in the respective instructions.

The asset categories referred to in this template are the ones defined in Annex IV — Assets Categories of this Regulation and references to CIC codes refer to Annex VI — CIC table of this Regulation.

Each repo and securities lending contract shall be reported in as many rows as needed to provide the information requested. If for one item one option fits one part of the instrument being reported and a different option fits the other part, then the contract needs to be unbundled unless is stated otherwise in the instructions.

The template is applicable for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the repos and securities lending contracts net of intra-group transactions held within the scope of group supervision. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;

- The repurchase agreements and securities lending contracts held directly (i.e. not on a look-through basis) by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The repurchase agreements and securities lending contracts held directly (i.e. not on a look-through basis) by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- The repurchase agreements and securities lending contracts held by other related undertakings shall not be included.

Where method 2 is used exclusively, the reporting shall include the detailed list of the repos and securities lending contracts held by the participating undertakings, the insurance holding companies or mixed-financial holding companies and its subsidiaries, regardless of the proportional share used. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The repurchase agreements and securities lending contracts held directly (i.e. not on a look-through basis) by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The repurchase agreements and securities lending contracts held directly (i.e. not on a look-through basis) by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item;
- The repurchase agreements and securities lending contracts held by other related undertakings shall not be included.

Where a combination of methods 1 and 2 is used, one part of the reporting shall reflect the consolidated position of the repos and securities lending contracts, net of intra-group transactions, held within the scope of group supervision which must be reported and the other part of the reporting shall include the detailed list of the repos and securities lending contracts held by the participating undertakings, the insurance holding companies or mixed-financial holding companies and its subsidiaries, regardless of the proportional share used.

The first part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The repurchase agreements and securities lending contracts held directly (i.e. not on a look-through basis) by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The repurchase agreements and securities lending contracts held directly (i.e. not on a look-through basis) by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35 shall be reported item by item;

- The repurchase agreements and securities lending contracts held by other related undertakings shall not be included.

The second part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The repurchase agreements and securities lending contracts held directly (i.e. not on a look-through basis) by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies under method 2 shall be reported item by item;
- The repurchase agreements and securities lending contracts held directly (i.e. not on a look-through basis) by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries under method 2 (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item;
- The repurchase agreements and securities lending contracts held by other related undertakings under method 2 shall not be included.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
C0010	Legal name of the undertaking	<p>Identify the legal name of the undertaking within the scope of group supervision that holds the repo and securities lending.</p> <p>This item shall be filled in only when it relates to the repos and securities lending contracts held by participating undertakings, insurance holding companies or mixed-financial holding companies and subsidiaries under deduction and aggregation method.</p>
C0020	Identification code of the undertaking	<p>Identification code by this order of priority if existent:</p> <ul style="list-style-type: none"> – Legal Entity Identifier (LEI); – Specific code <p>Specific code:</p> <ul style="list-style-type: none"> – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; – For non-EEA undertakings and non-regulated undertakings within the scope of group supervision, identification code will be provided by the group. When allocating an identification code to each non-EEA or

		<p>non-regulated undertaking, the group should comply with the following format in a consistent manner:</p> <p>identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</p>
C0030	Type of code of the ID of the undertaking	<p>Type of ID Code used for the 'Identification code of the undertaking' item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>2 — Specific code</p>
C0040	Portfolio	<p>Distinction between life, non-life, shareholder's funds, general (no split) and ring-fenced funds. <u>Underlying assets of life technical provisions should be assigned to life portfolio and underlying assets of non-life technical provisions should be assigned to non-life portfolio (by applying the available most precise split).</u></p> <p>One of the options in the following closed list shall be used:</p> <p>1 — Life</p> <p>2 — Non-life:</p> <p>3 — Ring fenced funds</p> <p>4 — Other internal fund</p> <p>5 — Shareholders' funds</p> <p>6 — General</p> <p>The split is not mandatory, <u>unless otherwise required by the national supervisory authority,</u> except for identifying ring fenced funds, but shall be reported if the undertaking uses it internally. When an undertaking does not apply a split 'general' must-shall be used.</p> <p>For assets held off-balance sheet this item shall not be reported.</p>
C0050	Fund number	<p>Applicable to assets held in ring fenced funds or other internal funds (defined according to national markets).</p> <p>Number which is attributed by the undertaking, corresponding to the unique number assigned to each fund. This number has to be consistent over time and shall be used to identify the funds in other templates. It shall not be re-used for a different fund.</p>
C0060	Asset category	<p>Identify the asset categories of the underlying asset lent/provided as part of a securities lending transactions or repurchase agreements).</p> <p>Use the categories defined in Annex IV — Assets Categories of this Regulation.</p>

C0070	Counterparty Name	<p>Name of the counterparty of the contract.</p> <p>When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p>
C0080	Counterparty code	<p>Identification code of the counterparty using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available, this item shall not be reported.</p>
C0090	Type of counterparty code	<p>Identification of the code used for the ‘Counterparty Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>9 — None</p>
C0100	Counterparty asset category	<p>Identify the most significant asset category borrowed/received as part of a securities lending transactions or repurchase agreements.</p> <p>Use the asset categories defined in Annex IV — Assets Categories of this Regulation.</p>
C0110	Asset held in unit-linked and index-linked contracts	<p>Identify if the underlying asset identified in C0060 is held by unit linked and index linked contracts. One of the options in the following closed list shall be used:</p> <p>1 — Unit-linked or index-linked</p> <p>2 — Neither unit-linked nor index-linked</p>
C0120	Position in the contract	<p>Identify whether the undertaking is a buyer or seller in the repo or a lender or borrower in the securities lending. One of the options in the following closed list shall be used:</p> <p>1 — Buyer in a repo</p> <p>2 — Seller in a repo</p> <p>3 — Lender in a securities lending</p> <p>4 — Borrower in a securities lending</p>
C0130	Near leg amount	<p>Represents the following amounts:</p> <ul style="list-style-type: none"> – Buyer in a repo: amount received at the contract inception – Seller in a repo: amount ceded at the contract inception – Lender in a securities lending: amount received as guarantee at the contract inception – Borrower in a securities lending: amount or market value of the securities received at the contract inception

C0140	Far leg amount	<p>This item is only applicable for repos and represents the following amounts:</p> <ul style="list-style-type: none"> – Buyer in a repo: amount ceded at the contract maturity – Seller in a repo: amount received at the contract maturity
C0150	Start date	Identify the ISO 8601 (yyyy–mm–dd) code of the contract start date. The contract start date refers to the date when obligations under the contract come into effect.
C0160	Maturity date	<p>Identify the ISO 8601 (yyyy–mm–dd) code of the contract closing date. Even if the contract is on an open call basis, there is usually a date when the contract expires. In these cases this date must be reported, if no call occurs before.</p> <p>An agreement is considered closed when it has matured, a call occurs or the agreement is cancelled.</p> <p>For contracts with no defined maturity date report ‘9999–12–31’.</p>
C0170	Solvency II Value	<p>This item is only applicable for contracts that are still open at the reporting date.</p> <p>Value of the repo or securities lending contract, following Article 75 of Directive 2009/138/EC rules for valuation of contracts.</p> <p>This value can be positive, negative or zero.</p>

S.11.01 — Assets held as collateral

General comments:

This section relates to annual submission of information for groups.

This template should be only reported annually when the ratio of the value of assets held as collateral to total balance sheet exceeds 10%.

The pool of assets that secure the investment (e.g. the pool of asset that are a collateral for covered bonds) should not be reported in this template. The collateral covering reinsurance receivables should be reported in S.11.01 template.

This template contains an item-by-item list of off-balance sheet assets held as collateral for covering balance sheet: at the the end of the reporting period. Collaterals are considered ‘held’ when the undertakings included in the scope described below or one of undertakings that are part of the group has the ‘right of direct access to the collateral’, so the collateral has been committed to the entity and it is individually identifiable.

It consists of detailed information from the perspective of the assets held as collateral and not from the perspective of the collateral arrangement.

If there is a pool of collaterals or a collateral arrangement comprising multiple assets, as many rows as the assets in the pool or arrangement shall be reported.

This template comprises two tables: Information on positions held and Information on assets.

On the table Information on positions held, each asset held as collateral shall be reported separately in as many rows as needed in order to properly fill in all variables requested in that table. If for the same asset two values can be attributed to one variable, then this asset needs to be reported in more than one line. Real estate held as collateral of the mortgages related to individuals shall be reported in one single line.

On the table Information on assets, each asset held as collateral shall be reported separately, with one row for each asset, filling in all variables requested in that table.

All items except items ‘Type of asset for which the collateral is held’ (C0140), ‘Name of the counterparty pledging the collateral’ (C0060) and ‘Name of the group of the counterparty pledging the collateral’ (C0070) relate to information on the assets held as collateral. Item C0140 relates to the asset on the balance sheet for which the collateral is held while items C0060 and C0070 relate to the counterparty pledging the collateral.

The asset categories referred to in this template are the ones defined in Annex IV — Assets Categories of this Regulation and references to CIC codes refer to Annex VI — CIC table of this Regulation.

Template S.11.01 includes the off-balance sheet assets held as collateral for covering balance sheet assets held directly by the undertaking and these amounts shall be also reported in S.03.01 in C0020/R0100 to R0130.

The template is applicable for method 1 (Accounting consolidation-based method), method 2 (Deduction and aggregation method) and a combination of methods 1 and 2.

Where method 1 is used exclusively, the reporting shall reflect the consolidated position of the assets held as collateral within the scope of group supervision net of intra-group transactions. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The assets held directly (i.e. not on a look-through basis) as collateral by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held directly (i.e. not on a look-through basis) as collateral by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) in of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- The assets held as collateral by other related undertakings shall not be included.

Where method 2 is used exclusively, the reporting shall include the detailed list of the assets held as collateral by the participating undertakings, the insurance holding companies and subsidiaries, regardless of the proportional share used. The reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The assets held directly (i.e. not on a look-through basis) as collateral by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies under method 2 shall be reported item by item;
- The assets held directly (i.e. not on a look-through basis) as collateral by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries (European Economic

Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item by undertaking;

- The assets held as collateral by other related undertakings shall not be included.

Where a combination of methods 1 and 2 is used, one part of the reporting shall reflect the consolidated position of the assets held as collateral within the scope of group supervision, net of intra-group transactions, which must be reported and the other part of the reporting shall include the detailed list of the assets held as collateral by the participating undertakings, the insurance holding companies or mixed-financial holding companies and subsidiaries, regardless of the proportional share used.

The first part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
- The assets held directly (i.e. not on a look-through basis) as collateral by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held directly (i.e. not on a look-through basis) as collateral by undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) in of Delegated Regulation (EU) 2015/35 shall be reported item by item;
- The assets held as collateral by other related undertakings shall not be included.

The second part of the reporting shall be made as follows:

- Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
- The assets held directly (i.e. not on a look-through basis) as collateral by participating insurance and reinsurance undertakings or insurance holding companies or mixed-financial holding companies shall be reported item by item;
- The assets held directly (i.e. not on a look-through basis) as collateral by insurance and reinsurance undertakings, insurance holding companies, ancillary services undertakings and special purpose vehicle which are subsidiaries under method 2 (European Economic Area, equivalent non-European Economic Area and non-equivalent non-European Economic Area) shall be reported item by item by undertaking;
- The assets held as collateral by other related undertakings under method 2 shall not be included.

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Information on positions held</i>		
C0010	Legal name of the undertaking	Identify the legal name of the undertaking within the scope of group supervision that holds the asset as collateral. This item shall be filled in only when it relates to assets held as collateral by participating undertakings, insurance

		holding companies, mixed–financial holding companies and subsidiaries under deduction and aggregation method.
C0020	Identification code of the undertaking	<p>Identification code by this order of priority if existent:</p> <ul style="list-style-type: none"> – Legal Entity Identifier (LEI); – Specific code <p>Specific code:</p> <ul style="list-style-type: none"> – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; – For non–EEA undertakings and non–regulated undertakings within the scope of group supervision, identification code will be provided by the group. When allocating an identification code to each non–EEA or non–regulated undertaking, the group should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166–1 alpha–2 code of the country of the undertaking + 5 digits
C0030	Type of code of the ID of the undertaking	<p>Type of ID Code used for the ‘Identification code of the undertaking’ item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>2 — Specific code</p>
C0040	Asset ID Code	<p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking, when the options above are not available, and must be consistent over time <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: ‘code + EUR’</p>
C0050	Asset ID Code Type	Type of ID Code used for the ‘Asset ID Code’ item. One of the options in the following closed list shall be used:

		<p>1 — ISO/6166 for ISIN</p> <p>2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 — BBGID (The Bloomberg Global ID)</p> <p>7 — Reuters RIC (Reuters instrument code)</p> <p>8 — FIGI (Financial Instrument Global Identifier)</p> <p>9 — Other code by members of the Association of National Numbering Agencies</p> <p>99 — Code attributed by the undertaking</p> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 99 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code + currency: '99/1'.</p>
C0060	Name of the counterparty pledging the collateral	<p>The name of the counterparty that is pledging the collateral. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>When the assets on the balance sheet for which the collateral is held are loans on policies, 'Policyholder' shall be reported.</p>
C0070	Name of the group of the counterparty pledging the collateral	<p>Identify the economic group of the counterparty pledging the collateral. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.</p> <p>This item is not applicable when the assets on the balance sheet for which the collateral is held are loans on policies.</p>
C0080	Country of custody	<p>ISO 3166-1 alpha-2 code of the country where undertaking assets are held in custody. For identifying international custodians, such as Euroclear, the country of custody will be the one where the custody service was contractually defined.</p>

		<p>In case of the same asset being held in custody in more than one country, each asset shall be reported separately in as many rows as needed in order to properly identify all countries of custody.</p> <p>This item is not applicable for collateral with CIC category 8 – Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 – Plant and equipment.</p> <p>Regarding CIC Category 9, excluding CIC 95 — Plant and equipment (for own use), the issuer country is assessed by the address of the property.</p>
C0090	Quantity	<p>Number of assets, for all assets if relevant.</p> <p>This item shall not be reported if item Par amount (C0100) is reported.</p>
C0100	Par amount	<p>Amount outstanding measured at par amount, for all assets where this item is relevant, and at nominal amount for CIC = 72, 73, 74, 75, 79 and 8. This item is not applicable for CIC category 71 and 9. This item shall not be reported if item Quantity (C0090) is reported.</p>
C0110	Valuation method	<p>Identify the valuation method used when valuing assets. One of the options in the following closed list shall be used:</p> <p>1 — quoted market price in active markets for the same assets</p> <p>2 — quoted market price in active markets for similar assets</p> <p>3 — alternative valuation methods:</p> <p>4 — adjusted equity methods (applicable for the valuation of participations)</p> <p>5 — IFRS equity methods (applicable for the valuation of participations)</p> <p>6 — Market valuation according to Article 9(4) of Delegated Regulation (EU) 2015/35</p>
C0120	Total amount	<p>Value calculated as defined by article 75 of the Directive 2009/138/EC, which corresponds to:</p> <p>– the multiplication of ‘Par amount’ (principal amount outstanding measured at par amount or nominal amount) by ‘Unit percentage of par amount Solvency II price’ plus ‘Accrued interest’, for assets where the first two items are relevant;</p>

		<ul style="list-style-type: none"> – the multiplication of ‘Quantity’ by ‘Unit Solvency II price’, for assets where these two items are relevant; – Solvency II value of the asset for assets classifiable under asset categories 71 and 9.
C0130	Accrued interest	Quantify the amount of accrued interest after the last coupon date for interest bearing securities. Note that this value is also part of item Total amount.
C0140	Type of asset for which the collateral is held	<p>Identify the type of asset for which the collateral is held.</p> <p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> 1 — Government bonds 2 — Corporate bonds 3 — Equities 4 — Collective Investment Undertakings 5 — Structured notes 6 — Collateralised securities 7 — Cash and deposits 8 — Mortgages and loans 9 — Properties 0 — Other investments (including receivables) X — Derivatives <p><u>e.g. option ‘0 – Other investments’ should be chosen for the collateral covering Reinsurance receivables</u></p>

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
<i>Information on assets</i>		
C0040	Asset ID Code	<p>Asset ID code using the following priority:</p> <ul style="list-style-type: none"> – ISO 6166 code of ISIN when available – Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) – Code attributed by the undertaking, when the options above are not available, and must be consistent over time <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies, it is</p>

		necessary to specify the Asset ID code and the ISO 4217 alphabetic code of the currency, as in the following example: 'code+EUR'
C0050	Asset ID Code Type	<p>Type of ID Code used for the 'Asset ID Code' item. One of the options in the following closed list shall be used:</p> <p>1 — ISO/6166 for ISIN</p> <p>2 — CUSIP (The Committee on Uniform Securities Identification Procedures number assigned by the CUSIP Service Bureau for U.S. and Canadian companies)</p> <p>3 — SEDOL (Stock Exchange Daily Official List for the London Stock Exchange)</p> <p>4 — WKN (Wertpapier Kenn-Nummer, the alphanumeric German identification number)</p> <p>5 — Bloomberg Ticker (Bloomberg letters code that identify a company's securities)</p> <p>6 — BBGID (The Bloomberg Global ID)</p> <p>7 — Reuters RIC (Reuters instrument code)</p> <p>8 — FIGI (Financial Instrument Global Identifier)</p> <p>9 — Other code by members of the Association of National Numbering Agencies</p> <p>99 — Code attributed by the undertaking</p> <p>When the same Asset ID Code needs to be reported for one asset that is issued in 2 or more different currencies and the code in C0040 is defined by Asset ID code and the ISO 4217 alphabetic code of the currency, the Asset ID Code Type shall refer to option 9 and the option of the original Asset ID Code, as in the following example for which the code reported was ISIN code + currency: '9/1'.</p>
C0150	Item Title	<p>Identify the reported item by filling the name of the asset (or the address in case of property), with the detail settled by the undertaking.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain 'Loans to AMSB members' or 'Loans to other natural persons', according to its nature, as those assets are not required to be individualised. Loans to other than natural persons shall be reported line-by-line. – This item is not applicable for CIC 95 — Plant and equipment (for own use) as those assets are not required to be individualised, CIC 71 and CIC 75.

		<p>— <u>When the collateral comprises insurance policies (regarding loans collateralised by insurance policies) those policies do not need to be individualised and this item is not applicable.</u></p> <p>— <u>For property please report the latitude & longitude OR the country ISO Alpha-2 + postal code + city + streetname + street number) of the property held.</u></p>
C0160	Issuer Name	<p>Name of the issuer, defined as entity that issues assets to investors, representing part of its capital, part of its debt, derivatives, etc.</p> <p>When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> — Regarding CIC category 4 — Collective Investments Undertakings, the issuer name is the name of the fund manager; — Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity — Regarding CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons, this item shall contain ‘Loans to AMSB members’ or ‘Loans to other natural persons’, according to its nature, as those assets are not required to be individualised; — Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0170	Issuer Code	<p>Identification code of the issuer code using the Legal Entity Identifier (LEI) if available.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> — Regarding CIC category 4 — Collective Investments Undertakings, the issuer code is the code of the fund manager; — Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity — Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower;

		<p>– This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property;</p> <p>This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p>
C0180	Type of issuer code	<p>Identification of the code used for the ‘Issuer Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>9 — None</p> <p>This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0190	Issuer Sector	<p>Identify the economic sector of issuer based on the latest version of NACE code (as published in an EC Regulation). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. ‘A’ or ‘A111’ would be acceptable) except for the NACE relating to Financial and Insurance activities, for which the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. ‘K6411’).</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the issuer sector is the sector of the fund manager; – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; – This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property; – This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.
C0200	Issuer Group Name	<p>Name of issuer's ultimate parent entity.</p> <p>When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.</p>

		<p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the group relation relates to the fund manager; – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; – This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons) <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0210	Issuer Group Code	<p>Issuer group identification code using the Legal Entity Identifier (LEI) if available.</p> <p>If none is available this item shall not be reported.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the group relation relates to the fund manager; – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; – This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons) <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0220	Type of issuer group code	<p>Identification of the code used for the ‘Issuer Group Code’ item. One of the options in the following closed list shall be used:</p> <p>1 — LEI</p> <p>9 — None</p>

		<p>This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property.</p>
C0230	Issuer Country	<p>ISO 3166–1 alpha–2 code of the country of localisation of the issuer.</p> <p>The localisation of the issuer is assessed by the address of the entity issuing the asset.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – Regarding CIC category 4 — Collective Investments Undertakings, the issuer country is the country is relative to the fund manager; – Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity – Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; – This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property; <p>This item is not applicable to CIC category 8 — Mortgages and Loans, when relating to mortgage and loans to natural persons.</p> <p>One of the options shall be used:</p> <ul style="list-style-type: none"> – ISO 3166–1 alpha–2 code – XA: Supranational issuers – EU: European Union Institutions
C0240	Currency	<p>Identify the ISO 4217 alphabetic code of the currency of the issue.</p> <p>The following shall be considered:</p> <ul style="list-style-type: none"> – This item is not applicable for CIC category 8 — Mortgages and Loans (for mortgages and loans to natural persons, as those assets are not required to be individualised), CIC 75 and for CIC 95 — Plant and equipment (for own use) for the same reason. – Regarding CIC Category 9, excluding CIC 95 — Plant and equipment (for own use), the currency corresponds to the currency in which the investment was made.

C0250	CIC	Complementary Identification Code used to classify assets, as set out in Annex VI — CIC table of this Regulation. When classifying an asset using the CIC table, undertakings shall take into consideration the most representative risk to which the asset is exposed to.
C0260	Unit price	Unit price of the asset, if relevant. This item shall not be reported if item Unit percentage of par amount Solvency II price (C0270) is reported.
C0270	Unit percentage of par amount Solvency II price	Amount in percentage of par value, clean price without accrued interest, for the asset, if relevant. This item shall be reported if a ‘par amount’ information (C0100) has been provided in the first part of the template (‘Information on positions held’) except for CIC category 71 and 9. This item shall not be reported if item Unit Solvency II price (C0260) is reported.
C0280	Maturity date	Only applicable for CIC categories 1, 2, 5, 6 and 8, and CIC 74 and CIC 79. Identify the ISO 8601 (yyyy-mm-dd) code of the maturity date. Corresponds always to the maturity date, even for callable securities. The following shall be considered: <ul style="list-style-type: none"> – For perpetual securities use ‘9999-12-31’ – For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported.

~~S.15.01 — Description of the guarantees of variable annuities~~

~~General comments:~~

~~This section relates to annual submission of information for groups.~~

~~This template shall only be reported by groups in relation to the direct business and only for those entities outside the EEA that have variable annuities portfolios.~~

~~Variable annuities are unit linked life insurance contracts with investment guarantees which, in exchange for single or regular premiums, allow the policyholder to benefit from the upside of the unit but be partially or totally protected when the unit loses value.~~

~~If Variable Annuities policies are split between two insurance undertakings, for instance a life company and a non life company for the variable annuities guarantee, the company with the guarantee shall report this template. Only one row per product shall be reported.~~

	<i>ITEM</i>	<i>INSTRUCTIONS</i>
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C0010	Legal name of the undertaking	Identify the legal name of non-EEA undertaking selling the product.
C0020	Identification code of the undertaking	<p>Identification code by this order of priority:</p> <p>—— Legal Entity Identifier (LEI);</p> <p>—— Specific code</p> <p>Specific code:</p> <p>Identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner:</p> <p>identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits</p>
C0030	Type of code of the ID of the undertaking	<p>Type of ID Code used for the 'Identification code of the undertaking' item. One of the options in the following closed list shall be used:</p> <p>1—— LEI</p> <p>2—— Specific code</p>
C0040	Product ID code	<p>Internal product ID code used by the undertaking for the product. If a code is already in use or is attributed by the competent authority for supervisory purposes that code shall be used.</p> <p>The ID code shall be consistent over time).</p>
C0050	Product denomination	Commercial name of product (undertaking specific)
C0060	Description of the product	General qualitative description of the product. If a product code is attributed by the competent authority for supervisory purposes, the description of product type for that code shall be used.
C0070	Initial date of guarantee	The ISO 8601 (yyyy-mm-dd) code of the initial date of the cover.
C0080	Final date of guarantee	The ISO 8601 (yyyy-mm-dd) code of the final date of the cover.
C0090	Type of guarantee	<p>The following closed list shall be used:</p> <p>1—— Guaranteed minimum death benefit</p> <p>2—— Guaranteed minimum accumulation benefit</p> <p>3—— Guaranteed minimum income benefit</p> <p>4—— Guaranteed minimum withdrawal benefits</p>

		9—Other
C0100	Guaranteed level	Indicate the level of the guaranteed benefit.
C0110	Description of the guarantee	General description of the guarantees. This shall include at least the capital accumulation mechanisms (e.g. roll-up, ratchet, step-up, reset), its frequency (infra-annual, annual, x yearly), the base for computation of guaranteed levels (e.g. premium paid, premium paid net of expenses and/or withdrawals and/or paid-ups, premium increased by the capital accumulation mechanism), the guaranteed conversion factor, other general information about how the guarantee works.

~~S.15.02—Hedging of guarantees of variable annuities~~

~~General comments:~~

~~This section relates to annual submission of information for groups.~~

~~This template shall only be reported by groups in relation to the direct business and only for those entities outside the EEA that have variable annuities portfolios.~~

~~Variable annuities are unit-linked life insurance contracts with investment guarantees which, in exchange for single or regular premiums, allow the policyholder to benefit from the upside of the unit but be partially or totally protected when the unit loses value.~~

~~If Variable Annuities policies are split between two insurance undertakings, for instance a life company and a non-life company for the Variable Annuities guarantee, the company with the guarantee shall report this template. Only one row per product shall be reported.~~

	ITEM	INSTRUCTIONS
C0010	Legal name of the undertaking	Identify the legal name of non-EEA undertaking selling the product.
C0020	Identification code of the undertaking	Identification code by this order of priority: Legal Entity Identifier (LEI); Specific code Specific code: Identification code will be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits

C0030	Type of code of the ID of the undertaking	Type of ID Code used for the ‘Identification code of the undertaking’ item. One of the options in the following closed list shall be used: 1—LEI 2—Specific code
C0040	Product ID code	Internal product ID code used by the undertaking for the product. If a code is already in use or is attributed by the competent authority for supervisory purposes that code shall be used. The ID code shall be consistent over time.
C0050	Product denomination	Commercial name of product (undertaking specific)
C0060	Type of hedging	The following closed list shall be used: 1—No hedging 2—Dynamic hedging 3—Static hedging 4—Ad hoc hedging Dynamic hedging is frequently rebalanced; static hedging is made of ‘standard’ derivatives but not frequently rebalanced; ad hoc hedging is made of financial products structured for the specific purpose of hedging those liabilities.
C0070	Delta hedged	The following closed list shall be used: 1—Delta hedged 2—Delta not hedged 3—Delta partially hedged 4—Guarantee not sensitive to delta. Partial means that the strategy is not intended to cover the whole risk. Not sensitive is to be selected if the guarantee sold is deemed independent from the risk factor.
C0080	Rho hedged	The following closed list shall be used: 1—Rho hedged 2—Rho not hedged 3—Rho partially hedged 4—Guarantee not sensitive to rho. Partial means that the strategy is not intended to cover the whole risk. Not sensitive is to be selected if the guarantee sold is deemed independent from the risk factor.

€0090	Gamma hedged	<p>The following closed list shall be used:</p> <p>1—Gamma hedged</p> <p>2—Gamma not hedged</p> <p>3—Gamma partially hedged</p> <p>4—Guarantee not sensitive to gamma</p> <p>Partial means that the strategy is not intended to cover the whole risk. Not sensitive is to be selected if the guarantee sold is deemed independent from the risk factor.</p>
€0100	Vega hedged	<p>The following closed list shall be used:</p> <p>1—Vega hedged</p> <p>2—Vega not hedged</p> <p>3—Vega partially hedged</p> <p>4—Guarantee not sensitive to vega</p> <p>Partial means that the strategy is not intended to cover the whole risk. Not sensitive is to be selected if the guarantee sold is deemed independent from the risk factor.</p>
€0110	FX hedged	<p>The following closed list shall be used:</p> <p>1—FX hedged</p> <p>2—FX not hedged</p> <p>3—FX partially hedged</p> <p>4—Guarantee not sensitive to FX</p> <p>Partial means that the strategy is not intended to cover the whole risk. Not sensitive is to be selected if the guarantee sold is deemed independent from the risk factor.</p>
€0120	Other—hedged risks	If other risks are hedged specify their names
€0130	Economic result without hedging	<p>The ‘economic result’ that the guarantee of the policies has generated during the reporting year if there is no hedging strategy in place, or would have generated without it if there is one in place.</p> <p>It shall be equal to:</p> <p>+ written premium/fees for the guarantee, minus</p> <p>—expenses incurred to the guarantee, minus</p> <p>—claims due to the guarantee, minus</p> <p>—variation of guarantee technical provisions.</p>

C0140	Economic result with hedging	<p>The ‘economic result’ that the guarantee of the policies has generated during the reporting year considering the result of the hedging strategy. Where hedging is performed for a portfolio of products, for instance in cases where hedge instruments may not be allocated to specific products, the undertaking shall allocate the effect of hedging to the different products using the weight of each product in the ‘Economic result without hedging’ (C0110). This is not to be reported in case the undertaking has no hedging program itself, but only reinsures the guarantee part.</p>
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