

S.26.02. - Solvency Capital Requirement – Counterparty default risk

General comments

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

This annex relates to annual submission of information for groups, ring fenced-funds, matching adjustment portfolios and remaining part.

The variant S.26.02.1 has to be filled in for each ring-fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part. However, where a RFF/MAP includes a MAP/RRF embedded, the fund should be treated as different funds. This template should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.

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 Directive 2009/138/EC;
- 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 Directive 2009/138/EC, and;
- c) This information does not apply to groups when method 2 as defined in Article 233 of Directive 2009/138/EC is being used exclusively.

	ITEM	INSTRUCTIONS
Z0010 (A001)	Article 112	Identifies whether the reported figures have been requested under Article 112 (7), to provide an estimate of the SCR using standard formula. One of the options in the following closed list shall be used: 1 – Article 112 (7) reporting 2 – Regular reporting
Z0020 (A30)	Ring Fenced Fund/Matching adjustment portfolios/Remaining part	Identifies whether the reported figures are with regard to a RFF, matching adjustment portfolio or to the remaining part. One of the options in the following closed list shall be used: 1 – RFF/MAP 2 – Remaining part
Z0030 (A0)	Fund/Portfolio number	Identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the group and must be consistent over time and with the fund/portfolio number reported in other templates, e.g. S.26.02, S.14.01, S.23.01. This item is to be completed only when item Z0020 = 1
R0010/C0010 (A00)	Simplifications	Identify whether an undertakings within the group used simplifications for the calculation of counter party default risk. One of the options in the following closed list shall be used: 1 – Simplifications used 2 – Simplifications not used
R0100/ C0080	Type 1 exposures – Gross solvency capital	This is the gross capital charge (before the loss-absorbency capacity of technical provisions) for

(C0)	requirement	counterparty default risk arising from all Type 1 exposures as defined for Solvency II purposes.
R0110-R0200/C0020 (A10)	Name of single name exposure	Describe the name of the 10 largest single exposures.
R0110-R0200/C0030 (AA10)	Code of single name exposure	Identification code using the Legal Entity Identifier (LEI) if available. If not available this item should not be reported
R0110-R0200/C0040 (AB10)	Type of code of the single name exposure	Identification of the code used in item “Code of single name exposure”. One of the options in the following closed list shall be used: 1 - LEI 9 - None
R0110-R0200/C0050 (A1)	Type 1 exposures – Single name exposure X – Loss Given Default	The value of the Loss Given Default for each of the 10 largest single name exposure.
R0110-R0200/C0060 (B1)	Type 1 exposures – Single name exposure X – Probability of Default	The Probability of Default for each of the 10 largest single name exposure.
R0300/C0080 (C1)	Type 2 exposures – Gross solvency capital requirement	This is the gross capital charge (before the loss-absorbency capacity of technical provisions) for counterparty default risk arising from all Type 2 exposures, as defined for Solvency II purposes
R0310/C0050 (A2)	Type 2 exposures - Receivables from Intermediaries due for more than 3 months – Loss Given Default	This is the value of Loss Given Default for Type 2 counterparty risk arising from intermediaries due for more than 3 months.
R0320/C0050 (A3)	Type 2 exposures - All type 2 exposures other than receivables from Intermediaries due for more than 3 months – Loss Given Default	This is the value of Loss Given Default for Type 2 counterparty risk arising from all type 2 exposures other than receivables from Intermediaries due for more than 3 months.
R0330/C0080 (C3)	Diversification within counterparty default risk module – gross solvency capital requirement	This is the amount of gross diversification effects allowed in aggregation of capital requirements for counterparty default risk for Type 1 and Type 2 exposures.
R0400/C0070 (D4)	Total net solvency capital requirement for counterparty default risk	This is the total amount of the net capital charge (after the loss-absorbency capacity of technical provisions) for counterparty default risk.
R0400/C0080 (C4)	Total gross solvency capital requirement for counterparty default risk	This is the total amount of the gross capital charge (before the loss-absorbency capacity of technical provisions) for counterparty default risk.