**S.01.01. - Content of the submission**

**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 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 between undertakings and national competent authorities.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| Z0010 | Ring-fenced fund/matching portfolio/remaining part | Identifies whether the reported figures are with regard to a RFF, matching portfolio or to the remaining part. One of the options in the following closed list shall be used: 1 - When the items reported refer to a RFF  2 - When the items reported refer to a matching portfolio  3 - When the items reported refer to the remaining part |
| Z0020 | Fund/Portfolio number | 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, e.g. S.26.02, S.23.01. |
| C0010/R0010  (A1) | Basic Information - General | This template shall always be reported. The only option possible is:  1 - Reported |
| C0010/R0020 | Basic Information - RFF and matching portfolios | One of the options in the following closed list shall be used: 1 - Reported  2 - Not reported as no RFF or matching portfolio  13 - Not reported as method 2 is used exclusively 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0030  (A2) | Balance Sheet | One of the options in the following closed list shall be used: 1 - Reported  13 - Not reported as method 2 is used exclusively  14 - For variant ‘n’ not reported as refers to MAP fund 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0040  (A3) | Assets and liabilities by currency | One of the options in the following closed list shall be used:  1 - Reported  3 - Not due in accordance with article 9 of Regulation xx/2015  13 - Not reported as method 2 is used exclusively 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0050 | Off-balance sheet items -general | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no off-balance sheet items 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0060 | Off-balance sheet items - List of unlimited guarantees received by the undertaking | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no unlimited guarantees received 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0070 | Off-balance sheet items - List of unlimited guarantees provided by the undertaking | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no unlimited guarantees provided 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0100 | Premiums, claims and expenses | One of the options in the following closed list shall be used: 1 - Reported  0 - Not reported other reason (in this case special justification is needed |
| C0010/R0110 | 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 article 9 of Regulation xx/2015  0 - Not reported other reason (in this case special justification is needed |
| C0010/R0120 | Summary of Assets | One of the options in the following closed list shall be used: 1 - Reported  4 - Not due as S.06.02 reported quarterly  5 - Not due as S.06.02 reported annually  0 - Not reported other reason (in this case special justification is needed |
| C0010/R0130  (A4) | List of assets | One of the options in the following closed list shall be used: 1 - Reported  6 - Exempted under Article 35 (7) and (8)  7 - Not due as no material changes since quarterly submission  0 - Not reported other reason (in this case special justification is needed |
| C0010/R0140 | Collective investment undertakings - look-through approach | One of the options in the following closed list shall be used: 1 - Reported  2 - Not reported as no Collective investment undertakings  6 - Exempted under Article 35 (7) and (8)  7 - Not due as no material changes since quarterly submission  0 - Not reported other reason (in this case special justification is needed |
| C0010/R0150 | Structured products | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no structured products 6 - Exempted under Article 35 (7) and (8)  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0160  (A5) | Open derivatives | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no derivative transactions 6 - Exempted under Article 35 (7) and (8)  7 - Not due as no material changes since quarterly submission  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0170 | Derivatives Transactions | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no derivative transactions 6 - Exempted under Article 35 (7) and (8)  7 - Not due as no material changes since quarterly submission  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0180 | Income/gains and losses in the period | One of the options in the following closed list shall be used:  1 - Reported  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0190 | Securities lending and repos | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no Securities lending and repos  6 - Exempted under Article 35 (7) and (8)  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0200 | Assets held as collateral | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no Assets held as collateral 6 - Exempted under Article 35 (7) and (8)  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0260 | Description of the guarantees of variable annuities | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no variable annuities  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0270 | Hedging of guarantees of variable annuities | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no variable annuities  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0380 | Impact of long term guarantees and transitional measures | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no LTG or transitional measures are applied  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0430  (A8) | Own funds | One of the options in the following closed list shall be used:  1 - Reported 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0440 | 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/R0450 | 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 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0460 | List of items on own funds | One of the options in the following closed list shall be used:  1 - Reported 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0480  (A9) | Solvency Capital Requirement - Only SF | One of the options in the following closed list shall be used:  1 - Reported  8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 13 - Not reported as method 2 is used exclusively  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0490  (A10) | Solvency Capital Requirement - SF and PIM | One of the options in the following closed list shall be used:  1 - Reported 9 - Not reported as use of full internal model  10 - Not reported as use of standard formula  13 - Not reported as method 2 is used exclusively  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0500  (A11) | 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/R0510  (A12) | 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  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0520  (A13) | Solvency Capital Requirement - Counterparty default 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/R0530  (A14) | Solvency Capital Requirement - Life underwriting 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/R0540  (A15) | Solvency Capital Requirement - Health underwriting 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/R0550  (A16) | Solvency Capital Requirement - Non-Life underwriting 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/R0560  (A17) | Solvency Capital Requirement - Operational risk | One of the options in the following closed list shall be used:  1 - Reported 8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level  13 - Not reported as method 2 is used exclusively  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0570 | Solvency Capital Requirement - Simplifications | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no simplified calculations used  8 - Not reported as use of partial internal model 9 - Not reported as use of full internal model 11 - Not reported as reported at RFF/MAP level  13 - Not reported as method 2 is used exclusively  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0580  (A18) | Solvency Capital Requirement - Non-Life 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/R0690 | Share of reinsurers | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no reinsurance  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0700 | Special Purpose Insurance Vehicles | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no Special Purpose Insurance Vehicles  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0710  (A21) | Entities in the scope of the group | One of the options in the following closed list shall be used:  1 - Reported  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0720  (A22) | (Re)insurance individual requirements | One of the options in the following closed list shall be used:  1 - Reported  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0730  (A23) | Non-(re)insurance individual requirements | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no non-(re)insurance business in the scope of the group 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0740  (A24) | Contribution to group TP | One of the options in the following closed list shall be used:  1 - Reported 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0750 | IGT - Equity-type transactions, debt and asset transfer | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no IGT on Equity-type transactions, debt and asset transfer 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0760 | IGT - Derivatives | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no IGT on Derivatives  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0770 | IGT - Internal reinsurance | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no IGT on Internal reinsurance 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0780 | IGT - Cost Sharing, contingent liabilities, off BS and other items | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no IGT on Cost Sharing, contingent liabilities, off BS and other items  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0790 | Risk concentration | One of the options in the following closed list shall be used: 1 - Reported  2 - Not due in accordance with threshold decided by group supervisor  0 - Not reported other reason (in this case special justification is needed) |