**S.26.03. - Solvency Capital Requirements – Life underwriting 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 individual entities, ring fenced-funds, matching adjustment portfolios and remaining part.

The variant S.26.03.l 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.

All values shall be reported net of reinsurance and other risk mitigating techniques.

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|  | | **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 | | Ring-fenced fund, matching adjustment portfolio or 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 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  (A01) | | Simplifications used: mortality risk | Identify whether an undertaking used simplifications for a calculation of mortality risk. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used  If R0010/C0010 = 1, only C0060 and C0080 shall be filled in for R0100. |
| R0020/  C0010  (A02) | | Simplifications used - longevity | Identify whether an undertaking used simplifications for the calculation of longevity risk. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used  If R0020/C0010 = 1, only C0060 and C0080 shall be filled in for R0200. |
| R0030/  C0010  (A03) | | Simplifications used: disability- morbidity risk - | Identify whether an undertaking used simplifications for the calculation of disability - morbidity risk. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used  If R0030/C0010 = 1, only C0060 and C0080 shall be filled in for R0300. |
| R0040/  C0010  (A04) | | Simplifications used: lapse risk | Identify whether an undertaking used simplifications for the calculation of lapse risk. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used  If R0040/C0010 = 1, only C0060 and C0080 shall be filled in for R0400 to R0420.  R0430 shall be fully completed in any case. |
| R0050/  C0010  (A05) | | Simplifications used: life expense risk - | Identify whether an undertaking used simplifications for the calculation of life expense risk. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used  If R0050/C0010 = 1, only C0060 and C0080 shall be filled in for R0500. |
| R0060/  C0010  (A06) | | Simplifications used: life catastrophe risk | Identify whether an undertaking used simplifications for the calculation of life catastrophe risk. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used  If R0060/C0010 = 1, only C0060 and C0080 shall be filled in for R0700. |
| **Life underwriting risk** | | |  |
| R0100/C0020  (A1) | | Initial absolute values before shock – Assets – Mortality risk | This is the absolute value of the assets subject to mortality risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
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| R0100/C0030  (A1A) | | Initial absolute values before shock – Liabilities – Mortality risk | This is the absolute value of liabilities subject to mortality risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0100/C0040  (B1) | | Absolute values after shock – Assets – Mortality risk | This is the absolute value of the assets subject to mortality risk after the shock (i.e. permanent increase in mortality rates).  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0100/C0050  (B1A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Mortality risk | This is the absolute value of the liabilities (after the loss absorbing capacity of technical provisions) subject to risk, after the shock (i.e. permanent increase in mortality rates).  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0100/C0060  (C1) | | Absolute value after shock – Net solvency capital requirements– Mortality risk | This is the net capital charge for mortality risk after the shock (after adjustment for the loss absorbing capacity of technical provisions).  If R0010/C0010=1, this item represents net capital charge for mortality risk calculated using simplifications. |
| R0100/C0070  (B1B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Mortality risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) subject to mortality risk, after the shock (permanent increase in mortality rates).  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0100/C0080  (D1) | | Absolute value after shock – Gross solvency capital - Mortality risk | This is the gross capital charge for mortality risk. (before the loss absorbing capacity of technical provisions)  If R0010/C0010=1, this item represents gross capital charge for mortality risk calculated using simplifications. |
| R0200/C0020  (A2) | | Initial absolute values before shock – Assets – Longevity risk | This is the absolute value of the assets subject to longevity risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0200/C0030  (A2A) | | Initial absolute values before shock – Liabilities – Longevity risk | This is the absolute value of liabilities subject to longevity risk charge, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0200/C0040  (B2) | | Absolute values after shock – Assets – Longevity risk | This is the absolute value of the assets subject to longevity risk, after the shock (i.e. permanent decrease in mortality rates).  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0200/C0050  (B2A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Longevity risk | This is the absolute value of the liabilities (after the loss absorbing capacity of technical provisions subject to longevity risk, after the shock (i.e. permanent decrease in mortality rates).  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0200/C0060  (C2) | | Absolute value after shock – Net solvency capital requirements – Longevity risk | This is the net capital charge for longevity risk after the shock (after adjustment for the loss absorbing capacity of technical provisions).    If R0020/C0010=1, this item represents net capital charge for longevity risk calculated using simplifications |
| R0200/C0070  (B2B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– Longevity risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) subject to longevity risk charge, after the shock (permanent decrease in mortality rates.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0200/C0080  (D2) | | Absolute value after shock – Gross solvency capital - Longevity risk | This is the gross capital charge for longevity risk (before the loss absorbing capacity of technical provisions).  If R0020/C0010=1, this item represents gross capital charge for longevity risk calculated using simplifications. |
| R0300/C0020  (A3) | | Initial absolute values before shock – Assets – Disability - morbidity risk | This is the absolute value of the assets subject to disability - morbidity risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0300/C0030  (A3A) | | Initial absolute values before shock – Liabilities – Disability- morbidity risk | This is the absolute value of liabilities subject to disability – morbidity risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0300/C0040  (B3) | | Absolute values after shock – Assets – Disability - morbidity risk | This is the absolute value of the assets subject to disability – morbidity risk, after the shock (i.e. as prescribed by standard formula: an increase in disability and morbidity rates which are used in calculation of technical provisions to reflect the disability and morbidity experience in the next following 12 months , and for all months after the following 12 months and a decrease in the disability and morbidity rates recovery rates used in the calculation of technical provisions in respect of next 12 months and for all year thereafter.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0300/C0050  (B3A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Disability - morbidity risk | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) subject to disability - morbidity risk, after the shock (i.e. as prescribed by standard formula, see description provided in definition to cell R0300/C0040).  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0300/C0060  (C3) | | Absolute value after shock – Net solvency capital requirements– Disability – morbidity risk | This is the net capital charge for disability - morbidity risk, after adjustment for the loss absorbing capacity of technical provisions.  If R0030/C0010=1, this item represents net capital charge for disability and morbidity risk calculated using simplifications. |
| R0300/C0070  (B3B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) - Disability - morbidity risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) subject to disability - morbidity risk, after the shock (i.e. as prescribed by standard formula, see description provided in definition to cell R0300/C0040).  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0300/C0080  (D3) | | Absolute value after shock – Gross solvency capital- Disability - morbidity risk | This is the gross capital charge for disability – morbidity risk (before the loss absorbing capacity of technical provisions).  If R0030/C0010=1, this item represents gross capital charge for disability and morbidity risk calculated using simplifications. |
| R0400/C0060  (C04) | | Absolute value after shock – Net solvency capital requirements– Lapse risk | This is the overall net capital charge for lapse risk, after adjustment for the loss absorbing capacity of technical provisions. |
| If R0040/C0010=1, this item represents net capital charge for lapse risk calculated using simplifications. |
| R0400/C0080  (D04) | | Absolute value after shock – Gross solvency capital- Lapse risk | This is the overall gross capital charge (before the loss-absorbing capacity of technical provisions) for lapse risk.  If R0040/C0010=1, this item represents gross capital charge for lapse risk calculated using simplifications. |
| R0410/C0020  (A4) | | Initial absolute values before shock – Assets – Lapse risk- risk of increase in lapse rates | This is the absolute value of the assets subject to the risk of an increase in lapse rates, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0410/C0030  (A4A) | | Initial absolute values before shock – Liabilities – Lapse risk – risk of increase in lapse rates | This is the absolute value of liabilities subject to the risk of an increase in lapse rates, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0410/C0040  (B4) | | Absolute values after shock – Assets – Lapse risk –risk of increase in lapse rates | This is the absolute value of the assets subject to the risk of an increase in lapse rates, after the shock (i.e. permanent increase in the lapse rates).  Recoverables from reinsurance and SPVs shall not be included in this cell. |
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| R0410/C0050  (B4A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Lapse risk – risk of increase in lapse rates | This is the absolute value of liabilities (including the loss absorbing capacity of technical provisions) subject to the risk of an increase in lapse rates, after the shock (i.e. permanent increase in the lapse rates).  The amount of TP shall be net of reinsurance and SPV recoverables. |
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| R0410/C0060  (C4) | | Absolute value after shock – Net solvency capital requirements– Lapse risk – risk of increase in lapse rates | This is the net capital charge for the risk of a permanent increase in lapse rates, after adjustment for the loss absorbing capacity of technical provisions.  If R0040/C0010=1, this item represents net capital charge for a permanent increase in lapse rates, calculated using simplified calculation for lapse rate. |
| R0410/C0070  (B4B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions – Lapse risk – risk of increase in lapse rates) | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) subject to the risk of a permanent increase in lapse rates, after the shock (permanent increase in lapse rates).  The amount of TP shall be net of reinsurance and SPV recoverables. |
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| R0410/C0080  (D4) | | Absolute value after shock – Gross solvency capital- Lapse risk – risk of increase lapse rates | This is the gross capital charge (before the loss-absorbing capacity of technical provisions) for the risk of a permanent increase in lapse rates.  If R0040/C0010=1, this item represents gross capital charge for a permanent increase in lapse rates, calculated using simplified calculation for lapse rate. |
| R0420/C0020  (A5) | | Initial absolute values before shock – Assets – Lapse risk - risk of decrease in lapse rates | This is the absolute value of the assets subject to the risk of a permanent decrease in lapse rates, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0420/C0030  (A5A) | | Initial absolute values before shock – Liabilities – Lapse risk – risk of decrease in lapse rates | This is the absolute value of liabilities subject to the risk of a permanent decrease in lapse rates, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0420/C0040  (B5) | | Absolute values after shock – Assets – Lapse risk – risk of decrease in lapse rates | This is the absolute value of the assets subject to the risk of a permanent decrease in lapse rates, after the shock (i.e. permanent decrease in the rates of lapse rates).  Recoverables from reinsurance and SPVs shall not be included in this cell. |
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| R0420/C0050  (B5A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Lapse risk – risk of decrease in lapse rates | This is the absolute value of the liabilities (after the loss absorbing capacity of technical provisions) subject to the risk of a permanent decrease in lapse rates, after the shock (i.e. permanent decrease of the rates of lapse rates).  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0420/C0060  (C5) | | Absolute value after shock – Net solvency capital requirements– Lapse risk – risk of decrease in lapse rates | This is the net capital charge for the risk of a permanent decrease in lapse rates, after adjustment for the loss absorbing capacity of technical provisions.  If R0040/C0010=1, this item represents net capital charge for a permanent decrease in lapse rates, calculated using simplified calculation for lapse rate. |
| R0420/C0070  (B5B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– Lapse risk – risk of decrease in lapse rates | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) subject to the risk of a permanent decrease in lapse rates, after the shock (permanent decrease in lapse rates).  The amount of TP shall be net of reinsurance and SPV recoverables. |
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| R0420/C0080  (D5) | | Absolute value after shock – Gross solvency capital- Lapse risk – risk of decrease in lapse rates | This is the gross capital charge for the risk of a decrease in lapse rates as used to compute the risk (before the loss absorbing capacity of technical provisions).  If R0040/C0010=1, this item represents gross capital charge for a permanent decrease in lapse rates, calculated using simplified calculation for lapse rate |
| R0430/C0020  (A6) | | Initial absolute values before shock – Assets – Lapse risk- mass lapse risk | This is the absolute value of the assets subject to mass lapse risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0430/C0030  (A6A) | | Initial absolute values before shock – Liabilities – Lapse risk –mass lapse risk | This is the absolute value of liabilities subject to mass lapse risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0430/C0040  (B6) | | Absolute values after shock – Assets – Lapse risk – mass lapse risk | This is the absolute value of the assets subject to mass lapse risk charge, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0430/C0050  (B6A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Lapse risk – mass lapse risk | This is the absolute value of the liabilities (after the loss absorbing capacity of technical provisions) subject to mass lapse risk charge, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0430/C0060  (C6) | | Absolute value after shock – Net solvency capital requirements– Lapse risk – mass lapse risk | This is the net capital charge for mass lapse risk, after adjustment for the loss absorbing capacity of technical provisions. |
| R0430/C0070  (B6B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– Lapse risk – mass lapse risk | This is the absolute value of the liabilities subject to mass lapse risk charge, after the shock (before the loss absorbing capacity of technical provisions).  The amount of TP shall be net of reinsurance and SPV recoverables. |
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| R0430/C0080  (D6) | | Absolute value after shock – Gross solvency capital - Lapse risk – mass lapse risk | This is the gross capital charge for mass lapse risk, after the shock (before the loss absorbing capacity of technical provisions). |
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| R0500/C0020  (A7) | | Initial absolute values before shock – Assets – Life - expense risk | This is the absolute value of the assets subject to life - expense risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0500/C0030  (A7A) | | Initial absolute values before shock – Liabilities – Life - expense risk | This is the absolute value of liabilities subject to life -expense risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0500/C0040  (B7) | | Absolute values after shock – Assets – Life - expense risk | This is the absolute value of the assets subject to life expense risk, after the shock (i.e. shock as prescribed by standard formula: a % increase the amount of expenses taken into account in the calculation of technical provisions and increase in 1 percentage point to the expense inflation rate (expressed as a percentage) used for the calculation of technical provision).  Recoverables from reinsurance and SPVs shall not be included in this cell. |
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| R0500/C0050  (B7A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Life - expense risk | This is the absolute value of liabilities (including the loss absorbing capacity of technical provisions) subject to expense risk, after the shock (i.e. a shock. as prescribed by standard formula, refer to description provided within definition to cell R0500/C0040).  The amount of TP shall be net of reinsurance and SPV recoverables. |
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| R0500/C0060  (C7) | | Absolute value after shock – Net solvency capital requirements – Life expense risk | This is the net capital charge for expense risk, including adjustment for the loss absorbing capacity of technical provisions.  If R0050=1, this cell represents net capital charge for life expense risk calculated using simplified calculation. |
| R0500/C0070  (B7B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Life - expense risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) subject to expense risk, after the shock (i.e. shock as prescribed by standard formula, refer to description provided within definition to cell R0500/C0040).  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0500/C0080(D7) | | Absolute value after shock – Gross solvency capital - Life -expense risk | This is the gross capital charge for expense risk (before the loss absorbing capacity of technical provisions). |
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| If R0050/C0010=1, this cell represents gross capital charge for life expense risk calculated using simplified calculations. |
| R0600/C0020  (A8) | | Initial absolute values before shock – Assets – Revision risk | This is the absolute value of the assets subject to revision risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0600/C0030  (A8A) | | Initial absolute values before shock – Liabilities – Revision risk | This is the absolute value of liabilities subject to revision risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0600/C0040  (B8) | | Absolute values after shock – Assets – Revision risk | This is the absolute value of the assets subject to revision risk, after the shock (i.e. shock as prescribed by standard formula: a % increase in the amount of annuity benefits taken into account in the calculation of technical provisions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0600/C0050  (B8A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Revision risk | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) subject to revision risk charge, after the shock (i.e. as prescribed by standard formula, refer to a definition in item R0600/C0040).  The amount of TP shall be net of reinsurance and SPV recoverables. |
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| R0600/C0060  (C8) | | Absolute value after shock – Net solvency capital requirements– Revision risk | This is the net capital charge for revision risk after adjustment for the loss absorbing capacity of technical provisions. |
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| R0600/C0070(B8B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Revision risk | This is the absolute value of the liabilities (excluding the loss-absorbing capacity of technical provisions) underlying revision risk charge, after the shock ((i.e. shock as prescribed by standard formula, refer to a definition provided in item R0600/C0040), as used to compute the risk.  The amount of TP shall be net of reinsurance and SPV recoverables. |
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| R0600/C0080  (D8) | | Absolute value after shock – Gross solvency capital - Revision risk | This is the gross capital charge (before the loss-absorbing capacity of technical provisions) for revision risk. |
| R0700/C0020  (A9) | | Initial absolute values before shock – Assets – Life Catastrophe risk | This is the absolute value of the assets subject to life catastrophe risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0700/C0030  (A9A) | | Initial absolute values before shock – Liabilities – Life Catastrophe risk | This is the absolute value of liabilities subject to life catastrophe risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0700/C0040  (B9) | | Absolute values after shock – Assets – Life Catastrophe risk | This is the absolute value of the assets subject to life catastrophe risk, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0700/C0050  (B9A) | | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Life catastrophe risk | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) subject to life catastrophe risk charge, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0700/C0060  (C9) | | Absolute value after shock ~~–~~ Net solvency capital requirements– life catastrophe risk | This is the net capital charge for life catastrophe risk after adjustment for the loss absorbing capacity of technical provisions. |
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| If R0060/C0010=1, this item represents net capital charge for life catastrophe risk calculated using simplified calculations. |
| R0700/C0070  (B9B) | | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) - life catastrophe risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) subject to life catastrophe risk, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0700/C0080  (D9) | | Absolute value after shock ~~–~~ Gross solvency capital - life catastrophe risk | This is the gross capital charge for life catastrophe risk (before the loss absorbing capacity of technical provisions). |
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| If R0060/C0010=1, this item represents gross capital charge for life catastrophe risk calculated using simplified calculations. |
| R0800/C0060  (C10) | | Diversification within life underwriting risk module – Net | This is the diversification effect within the life underwriting risk module as a result of the aggregation of the net capital requirements (after adjustment for the loss absorbing capacity of technical provisions) of the single risk sub-modules.  Diversification shall be reported as a negative value if they reduce the capital requirement. |
| R0800/C0080  (D10) | | Diversification within life underwriting risk module – Gross | This is the diversification effect within the life underwriting risk module as a result of the aggregation of the gross capital requirements (before adjustment for the loss absorbing capacity of technical provisions) of the single risk sub-modules.  Diversification shall be reported as a negative value if they reduce the capital requirement. |
| R0900/C0060  (C11) | | Total net solvency capital requirement for life underwriting risk | This is the total net capital charge for life underwriting risk, after adjustment for the loss absorbing capacity of technical provisions. |
| R0900/C0080  (D11) | | Total gross solvency capital requirement for life underwriting risk | This is the total gross capital charge for life underwriting risk, before adjustment for the loss absorbing capacity of technical provisions. |
| **Further details on revision risk** | | | |
| R1000/C0090  (A12) | | USP - Factors applied for the revision risk shock | Revision shock – undertaking specific parameter as calculated by the undertaking and approved by the supervisory authority.  This item is not reported where no undertaking specific parameter is used. |