**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 individual entities, ring fenced-funds, matching portfolios and remaining part.

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 –The items reported refer to a RFF/MP  2 - 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.14.01, 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 adjustment portfolios | One of the options in the following closed list shall be used: 1 - Reported  2 – Not reported as no RFF or MAP 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  14 – For variant ‘l’ 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 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/R0080 | Activity by country | One of the options in the following closed list shall be used: 1 - Reported  2 - Not reported as no activity outside the home country  0 - Not reported (in this case special justification is needed) |
| C0010/R0090 | Information on class 10 in Part A of Annex I of Solvency II Directive, excluding carrier's liability | One of the options in the following closed list shall be used: 1 - Reported  2 - Not reported as no activity outside the home country in relation to specific class  0 - Not reported (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 (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 (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 (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 (this option is only applicable on annual submissions)  0- Not reported (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 (this option is only applicable on annual submissions)  0 - Not reported (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 (this option is only applicable on annual submissions)  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 (this option is only applicable on annual submissions)  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/R0210  (A6) | Life and Health SLT Technical Provisions | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0220 | Life and Health SLT Technical Provisions – By country | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no life and health SLT business  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/R0230 | Best estimate by currency and country - Life | One of the options in the following closed list shall be used: 1 - Reported  2 - Not reported as no life and health SLT business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0240 | Projection of future cash flows | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no life and health SLT business  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0250 | Life obligations analysis | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no life and health SLT business  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/R0280 | Information on annuities stemming from Non-Life Insurance obligations | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no annuities stemming from Non-Life Insurance obligations  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0290  (A7) | Non-Life Technical Provisions | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0300 | Non-Life Technical Provisions – By country | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no non-life business  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/R0310 | Best estimate by currency and country – Non life | One of the options in the following closed list shall be used: 1 - Reported  2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0320 | Projection of future cash flows | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0330 | Non-life insurance claims | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0340 | Development of the distribution of the claims incurred | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0350 | Loss distribution risk profile | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as no non-life business 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0360 | Non-life underwriting peak risks | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no non-life business 0- Not reported other reason (in this case special justification is needed) |
| C0010/R0370 | Non-life underwriting mass risks | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no non-life business 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/R0390 | Projection of future cash flows (Best Estimate - Matching portfolios) | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no MA is applied  15 – For variant ‘l’ not reported as refers to RFF or remaining part  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0400 | Information on the matching adjustment calculation | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no MA is applied  15 – For variant ‘l’ not reported as refers to RFF or remaining part 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0410 | Information on the transitional on interest rates calculation | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no such transitional measure is applied 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0420 | Overall calculation of the transitional on technical provisions | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no such transitional measure is 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 (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 0 - Not reported (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 0 - Not reported (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 (in this case special justification is needed) |
| C0010/R0470 | Participations held | One of the options in the following closed list shall be used:  1 - Reported 2 - Not reported as no participations held  0 - Not reported (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 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  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 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 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  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 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  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  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  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  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  0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0590  (A19) | Minimum Capital Requirement – Non composite | One of the options in the following closed list shall be used:  1- Reported  2 - Not reported as composite undertaking 0- Not reported other reason (in this case special justification is needed) |
| C0010/R0600  (A20) | Minimum Capital Requirement - Composite | One of the options in the following closed list shall be used:  1 - Reported  2 - Not reported as non-composite undertaking 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0610 | Excess of Assets over Liabilities | 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/R0620 | Excess of Assets over Liabilities - explained by investments and financial liabilities | 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/R0630 | Excess of Assets over Liabilities - explained by technical provisions | 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/R0640 | Detailed analysis per period - Technical flows versus Technical provisions | 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/R0650 | Facultative covers for non-life and life business basic data | One of the options in the following closed list shall be used:  1 – Reported  2 – Not reported as no facultative covers 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0660 | Facultative covers for non-life and life business shares data | One of the options in the following closed list shall be used:  1 – Reported  2 – Not reported as no facultative covers 0 - Not reported other reason (in this case special justification is needed) |
| C0010/R0670 | Outgoing Reinsurance Program basic data | 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/R0680 | Outgoing Reinsurance Program shares data | 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 | 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/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  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  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  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  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  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  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  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  0 - Not reported other reason (in this case special justification is needed) |