**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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| 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 | One of the options in the following closed list shall be used: 1 – Reported  6 – Exempted under Article 254(2)  13 – Not reported as method 2 is used exclusively  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0040 | S.02.02 – 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 instructions of the template  13 – Not reported as method 2 is used exclusively 0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0060 | S.03.01. – 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/R0070 | S.03.02 – Off–balance sheet items – List of unlimited guarantees received by the group | 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/R0080 | S.03.03 – Off–balance sheet items – List of unlimited guarantees provided by the group | 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/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 other reason (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 – 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  3 – Not due in accordance with instructions of the template  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/R0160 | S.07.01 – Structured products | One of the options in the following closed list shall be used:  1 – Reported  2 – Not reported as no structured products  3 – Not due in accordance with instructions of the template 6 – Exempted under Article 254 (2)  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0170 | S.08.01 – 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 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/R0180 | S.08.02 – 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 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/R0190 | S.09.01 – 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/R0200 | S.10.01 – 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  3 – Not due in accordance with instructions of the template  6 – Exempted under Article 254 (2)  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0210 | S.11.01 – 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 254(2)  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0260 | S.15.01 – 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  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 0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0440 | S.23.04 – 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/R0460 | S.25.01 – Solvency Capital Requirement – for groups on Standard Formula | One of the options in the following closed list shall be used:  1 – Reported as standard formula ("SF") is used  8 – Not reported as use of partial internal model ("PIM") 9 – Not reported as use of full internal model ("IM")  16 – Reported due to request of Article 112 of Directive 2009/138/EC  13 – Not reported as method 2 is used exclusively  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0470 | S.25.02 – Solvency Capital Requirement – for groups using the standard formula and partial internal model | 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/R0480 | S.25.03 – Solvency Capital Requirement – for groups on Full Internal Models | 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/R0500 | S.26.01 – Solvency Capital Requirement – Market risk | One of the options in the following closed list shall be used:  1 – Reported 2 – Not reported as 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 twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0510 | S.26.02 – Solvency Capital Requirement – Counterparty default risk | One of the options in the following closed list shall be used:  1 – Reported 2 – Not reported as 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 twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0520 | S.26.03 – Solvency Capital Requirement – Life underwriting risk | One of the options in the following closed list shall be used:  1 – Reported 2 – Not reported as 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 twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0530 | S.26.04 – Solvency Capital Requirement – Health underwriting risk | One of the options in the following closed list shall be used:  1 – Reported 2 – Not reported as 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 twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0540 | S.26.05 – Solvency Capital Requirement – Non–Life underwriting risk | One of the options in the following closed list shall be used:  1 – Reported 2 – Not reported as 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 twice due to use of PIM 0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0550 | S.26.06 – 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  16 – Reported due to request of Article 112 of Directive 2009/138/EC  17 – Reported twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0560 | S.26.07 – 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  16 – Reported due to request of Article 112 of Directive 2009/138/EC  17 – Reported twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| 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  2 – Not reported as no Special Purpose Insurance Vehicles (SPV")  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0700 | S.32.01 – Undertakings 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/R0710 | S.33.01 – Insurance and Reinsurance 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/R0720 | S.34.01 – Other regulated and non-regulated financial undertakings including insurance holding companies and mixed financial holding company 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/R0730 | S.35.01 – Contribution to group 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/R0740 | S.36.01 – 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 Intragroup transaction ("IGT") on Equity–type transactions, debt and asset transfer 0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0750 | S.36.02 – 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/R0760 | S.36.03 – 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/R0770 | S.36.04 – 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/R0780 | S.37.01 – 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) |
| C0010/R0790 | SR.02.01 – Balance Sheet | One of the options in the following closed list shall be used: 1 – Reported  2 – Not reported as no RFF/MAP  13 – Not reported as method 2 is used exclusively  14 – Not reported as refers to MAP fund  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0840 | SR.25.01 – Solvency Capital Requirement – Only SF | One of the options in the following closed list shall be used:  1 – Reported as standard formula is used  8 – Not reported as use of partial internal model 9 – Not reported as use of full internal model  16 – Reported due to request of Article 112 of Directive 2009/138/EC  13 – Not reported as method 2 is used exclusively 0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0850 | SR.25.02 – 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/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 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 | 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 twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0890 | SR.26.03 – 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 16 – Reported due to request of Article 112 of Directive 2009/138/EC  17 – Reported twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0900 | SR.26.04 – 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  16 – Reported due to request of Article 112 of Directive 2009/138/EC  17 – Reported twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0910 | SR.26.05 – 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 16 – Reported due to request of Article 112 of Directive 2009/138/EC  17 – Reported twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0920 | SR.26.06 – 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  16 – Reported due to request of Article 112 of Directive 2009/138/EC  17 – Reported twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0930 | SR.26.07 – 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  16 – Reported due to request of Article 112 of Directive 2009/138/EC  17 – Reported twice due to use of PIM  0 – Not reported other reason (in this case special justification is needed) |
| C0010/R0940 | SR.27.01 – 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) |

**S.01.02 – Basic information**

**General comments:**

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

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| 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 |
| 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 | Identify if the group is reporting figures using the volatility adjustments. The following closed list of options shall be used:  1– Use of volatility adjustment 2 – No use of volatility adjustment |
| C0010/R0190 | Transitional measure on the risk–free interest rate | 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: 1 – Use of transitional measure on the risk–free interest rate 2 – No use of transitional measure on the risk–free interest rate |
| C0010/R0200 | Transitional measure on technical provisions | Identify if the group is reporting figures using the transitional deduction to technical provisions. The following closed list of options shall be used: 1 – Use of transitional measure on the technical provisions 2 – No use of transitional measure on the technical provisions |
| C0010/R0210 | Initial submission or re–submission | 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:  1 – Initial submission  2 – Re–submission |

**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 sholud be identified regardless if 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 a 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:

1. 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;
2. 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;
3. This information does not apply to groups when method 2 as defined in Article 233 of Solvency II Directive is being used exclusively.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| **List of all RFF/MAP (overlaps allowed)** | | |
| 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 | Identification code of the undertaking, using the following priority:   * Legal Entity Identifier (LEI) * Specific code   When the undertaking uses the option “Specific code” the following shall be considered:   * 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 submission of information. One of the options in the following closed list shall be used: 1 – Material  2 – Not material  In case of fund with other funds embedded, this item is to be reported only for the “mother” fund. |
| C0090 | Article 304 | Indicate whether the RFF is under Article 304 of Solvency II Directive. One of the following option shall be used:  1 – RFF under Article 304 – with the option for the equity risk sub–module  2 – RFF under Article 304 – without the option for the equity risk sub–module  3 – RFF not under Article 304 |
| **List of RFF/MAP with sub RFF/MAP** | | |
| C0100 | Number of RFF/MAP with sub RFF/MAP | For the funds with other funds embedded (option 1 reported in item C0070) identify the number as defined for item C0040.  The fund shall be repeated for as many rows as needed to report the funds embedded. |
| 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 | Identify if the nature of the fund embedded in other funds. One of the options in the following closed list shall be used: 1 – Ring–fenced fund  2 – Matching portfolio |

**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 Directive2009/138/EC, Delegated Regulation (EU) 2015/35, Solvency 2 Technical Standards and 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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| **ASSETS** | | |
| Z0020 | Ring–fenced fund or remaining part | Identifies whether the reported figures are with regard to a 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:  (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 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 includes also property under construction other than for own use. |
| C0010– C0020/R0090 | Holdings in related undertakings, including participations | Participations as defined in Article 13(20) and holdings in related undertakings in Article 212(1)(b) of Directive 2009/138/EC.  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.  Holdings in related undertakings, including participations at group level will include:   * 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, paragraph 1, (e) of Delegated Regulation (EU) 2015/35 * 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 | This is the total amount of equities, listed and unlisted.  With regard to ‘statutory accounts values ‘column (C0020), where– the split between listed and unlisted is not available, this item shall reflect the sum. |
| C0010– C0020/R0110 | Equities – listed | 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.  It shall exclude holdings in related undertakings, including participations.  With regard to ‘statutory accounts values ‘column (C0020), where the split between listed and unlisted is not available, this item shall not be reported. |
| C0010– C0020/R0120 | Equities – unlisted | 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.  It shall exclude holdings in related undertakings, including participations.  With regard to ‘statutory accounts values ‘column (C0020), where the split between listed and unlisted is not available, this item shall not be reported. |
| C0010– C0020/R0130 | Bonds | This is the total amount of government bonds, corporate bonds, structured notes and collateralised securities.  With regard to “Statutory accounts values” column (C0020) – where the split of bonds is not available, this item shall reflect the sum. |
| C0010– C0020/R0140 | Government Bonds | 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 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, where the guarantee meets the requirements set out in Article 215 of Delegated Regulation (EU) 2015/35.  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. |
| C0010– C0020/R0150 | Corporate Bonds | Bonds issued by corporations  With regard to ‘statutory accounts values ‘column (C0020), where– the split between bonds, structured products and collateralized securities is not available, this item shall not be reported. |
| C0010– C0020/R0160 | Structured notes | 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.  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. |
| C0010– C0020/R0170 | Collateralised securities | 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").  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. |
| 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 | 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 ("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’).  (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.  Solvency II value, only if positive, of the derivative as of the reporting date is reported here (in case of negative value, see R0790). |
| 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 | 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.  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. |
| C0010– C0020/R0240 | Loans on policies | Loans made to policyholders, collateralised on policies (underlying technical provisions).  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. |
| C0010– C0020/R0250 | Loans and mortgages to individuals | Financial assets created when creditors lend funds to debtors – individuals, with collateral or not, including cash pools.  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. |
| C0010– C0020/R0260 | Other loans and mortgages | Financial assets created when creditors lend funds to debtors – others, not classifiable in item R0240 or R0250, with collateral or not, including cash pools.  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. |
| C0010– C0020/R0270 | Reinsurance recoverables from: | 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. |
| C0010– C0020/R0280 | Non–life and health similar to non–life | Reinsurance recoverables in respect of technical provisions for non–life and health similar to non–life.  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. |
| C0010– C0020/R0290 | Non–life excluding health | Reinsurance recoverables in respect of technical provisions for non–life business, excluding technical provisions for health– similar to non –life. |
| 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 should 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.  It might include: the amounts from receivables from reinsurers that relate to settled claims of policyholders or beneficiaries; receivables from reinsurers in relation to other than insurance events or settled insurance claims, for example commissions.  For Solvency II column (C0010) this cell should only include amounts past-due. |
| 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 | 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.  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. |
| 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. |
| **LIABILITIES** | |  |
| C0010–C0020/R0510 | Technical provisions – non–life | Sum of the technical provisions non–life.  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.  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. |
| C0010– C0020/R0520 | Technical provisions – non–life (excluding health) | This is the total amount of technical provisions for non – life business (excluding health).  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/R0530 | Technical provisions – non–life (excluding health) – technical provisions calculated as a whole | This is the total amount of technical provisions calculated as whole (replicable/hedgeable portfolio) for non – life business (excluding health).  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/R0540 | Technical provisions – non–life (excluding health) – Best estimate | This is the total amount of best estimate of technical provisions for non – life business (excluding health).  Best estimate shall be reported gross of reinsurance.  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/R0550 | Technical provisions – non–life (excluding health) – Risk margin | This is the total amount of risk margin of technical provisions for non – life business (excluding health).  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– C0020/R0560 | Technical provisions – health (similar to non–life) | This is the total amount of technical provisions for health (similar to non – life).  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/R0570 | Technical provisions – health (similar to non – life) – technical provisions calculated as a whole | This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for health (similar to non–life).  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/R0580 | Technical provisions – health(similar to non –life) – Best estimate | This is the total amount of best estimate of technical provisions for health business (similar to non – life).  Best estimate shall be reported gross of reinsurance.  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/R0590 | Technical provisions – health (similar to non – life) – Risk margin | This is the total amount of risk margin of technical provisions for health business (similar to non – life).  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–C0020/R0600 | Technical provisions – life (excluding index–linked and unit–linked) | Sum of the technical provisions life (excluding index–linked and unit–linked).  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.  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. |
| C0010– C0020/R0610 | Technical provisions – health (similar to life) | This is the total amount of technical provisions for health (similar to life) business.  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/R0620 | Technical provisions – health (similar to life) – technical provisions calculated as a whole | This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for health (similar to life) business.  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 | This is the total amount of best estimate of technical provisions for health (similar to life) business.  Best estimate shall be reported gross of reinsurance.  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/R0640 | Technical provisions – health (similar to life) – Risk margin | This is the total amount of risk margin of technical provisions for health (similar to life) business.  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– C0020/R0650 | Technical provisions – life (excl. health and index–linked and unit–linked) | This is the total amount of technical provisions for life (excluding health and index – linked and unit – linked) business.  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/R0660 | Technical provisions – life (excl. health and index–linked and unit–linked) – technical provisions calculated as a whole | 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.  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/R0670 | Technical provisions – life (excl. health and index–linked and unit–linked) – Best estimate | This is the total amount of best estimate of technical provisions for life (excluding health and index – linked and unit – linked) business.  Best estimate shall be reported gross of reinsurance.  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/R0680 | Technical provisions – life (excl. health and index–linked and unit–linked) – Risk margin | This is the total amount of risk margin of technical provisions for life (excluding health and index – linked and unit – linked) business.  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– C0020/R0690 | Technical provisions – index–linked and unit–linked | This is the total amount of technical provisions for index – linked and unit – linked business.  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/R0700 | Technical provisions – index–linked and unit–linked – technical provisions calculated as a whole | This is the total amount of technical provisions calculated as a whole (replicable / hedgeable portfolio) for index – linked and unit – linked business.  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/R0710 | Technical provisions – index–linked and unit–linked – Best estimate | This is the total amount of best estimate of technical provisions for index – linked and unit – linked business.  Best estimate shall be reported gross of reinsurance.  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/R0720 | Technical provisions – index–linked and unit–linked – Risk margin | This is the total amount of risk margin of technical provisions for index – linked and unit – linked business.  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. |
| 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 | 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  b) a present obligation that arises from past events even if:  (i) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or  (ii) the amount of the obligation cannot be measured with sufficient reliability.  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. |
| C0010– C0020/R0750 | Provisions other than technical provisions | Liabilities of uncertain timing or amount, excluding the ones reported under “Pension benefit obligations.  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. |
| 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 | 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.  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.  Groups which do not value derivatives in their Local GAAP do not need to provide a statutory accounts value. |
| C0010– C0020/R0800 | Debts owed to credit institutions | 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. |
| C0010– C0020/R0810 | Financial liabilities other than debts owed to credit institutions | 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.  Subordinated liabilities shall not be included here. |
| C0010– C0020/R0820 | Insurance and intermediaries payables | Amounts payable to policyholders, insurers and other business linked to insurance that are not included in technical provisions.  Includes amounts payable to (re)insurance intermediaries (e.g. commissions due to intermediaries but not yet paid by the group). 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).  It shall include payables from reinsurance accepted.  For Solvency II column (C0010) this cell should only include amounts past-due. |
| C0010– C0020/R0830 | Reinsurance payables | Amounts payable to reinsurers (in particular current accounts) other than deposits linked to reinsurance business that are not included in reinsurance recoverables.  Includes payables to reinsurers that relate to ceded premiums.  For Solvency II column (C0010) this cell should only include amounts past-due. |
| 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 | 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.  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. |
| C0010– C0020/R0860 | Subordinated liabilities not in Basic Own Funds | 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.  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. |
| C0010– C0020/R0870 | Subordinated liabilities in Basic Own Funds | Subordinated liabilities classified in Basic Own Funds.  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. |
| 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. |

**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 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% of assets and also of liabilities.

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% of the total assets and of the total liabilities. The remaining 10% shall be aggregated. If a specific currency has to be reported for either assets or liabilities to comply with the 90% rule then that currency shall be reported for 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 (other than assets held for index–linked and unit–linked contracts) | Report the total value of investments (other than 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/R0020) and in the currencies reported by currency (C0050/R0020). |
| 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 index–linked and unit–linked contracts) | 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.  This means that this cell excludes the amount reported in the reporting currency (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 | Report the value of the technical provisions – 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/R0120) and in the currencies reported by currency (C0050/R0120). |
| 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 | 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.  This means that this cell excludes the amount reported in the reporting currency (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.

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:

* 1. 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

1. a present obligation that arises from past events even if:
2. it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
3. 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 guarantees listed in this template are not reported in S.03.02 and S.03.03. This means that only limited guarantees are to be reported in this template.

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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| 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.  Internal guarantees within the scope of group supervision are not reported in this template. |
| 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).  Internal guarantees within the scope of group supervision are not reported in this template. |
| C0020/R0030 | Value of guarantee/ collateral / contingent liabilities – Guarantees received by the group, including letters of credit | Solvency II value of the guarantees received by the group, 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 pledged – Collateral pledged for derivatives | Solvency II value of the liabilities for which the collateral for derivatives is pledged.  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. |

**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.

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

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| 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 | Indication if the guarantee is classified as Ancillary Own Fund and is presented in the following items of S.23.01:   * Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC (C0010/R0340) * Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC (C0010/R0350)   One of the options in the following closed list shall be used: 1 – Ancillary own fund 2 – Not an ancillary own fund |

**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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| 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, 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.

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.

For quarterly reporting administrative expenses, investment management expenses, acquisition expenses, overhead expenses shall be presented aggregated.

|  | **ITEM** | **INSTRUCTIONS** |
| --- | --- | --- |
| **Non–life insurance and reinsurance obligations** | | |
| C0010 to C0120/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. |
| C0010 to C0120/R0120 | 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. |
| C0130 to C0160/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. |
| C0010 to C0160/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. |
| C0010 to C0160/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. |
| C0010 to C0120/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 direct insurance business. |
| C0010 to C0120/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. |
| C0130 to C0160/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. |
| C0010 to C0160/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. |
| C0010 to C0160/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. |
| C0010 to C0120/R0310 | Claims incurred Gross – Direct business | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0010 to C0120/R0320 | Claims incurred Gross – Proportional reinsurance accepted | 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 proportional reinsurance accepted.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0130 to C0160/R0330 | Claims incurred – Gross – Non proportional reinsurance accepted | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0010 to C0160/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 the 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. |
| C0010 to C0160/R0400 | Claims incurred – Net | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0010 to C0120/R0410 | Changes in other technical provisions – Gross – Direct business | 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.  This item should 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). |
| C0010 to C0120/R0420 | Changes in other technical provisions – Gross – Proportional reinsurance accepted | 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.  This item should 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). |
| C0130 to C0160/R0430 | Changes in other technical provisions – Gross – Non– proportional reinsurance accepted | 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.  This item should 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). |
| C0010 to C0160/R0440 | Changes in other technical provisions – Reinsurers' share | 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.  This item should be reported as a positive amount if the variation is negative or as a negative amount if variation is positive. |
| C0010 to C0160/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 should 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). |
| C0010 to C0160/R0550 | Expenses incurred | All technical expenses incurred by the group during the reporting period, on accrual basis. |
| C0010 to C0120/R0610 | 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 that cover more than one policy such as salaries of staff responsible for policy administration.  The amount relates to the gross direct business. |
| C0010 to C0120/R0620 | Administrative expenses – Gross – Proportional reinsurance accepted | 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.  The amount relates to the gross proportional reinsurance accepted. |
| C0130 to C0160/R0630 | Administrative expenses – Gross – non proportional reinsurance accepted | 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.  The amount relates to the gross non proportional reinsurance accepted. |
| C0010 to C0160/R0640 | Administrative expenses – reinsurers’ share | 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.  The amount relates to the reinsurer’s share.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0010 to C0160/R0700 | Administrative expenses – Net | 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.  The net administrative expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings. |
| C0010 to C0160/R0710 | Investment management expenses – Gross – direct business | Investment management expenses are usually not allocated on a policy by policy 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.  The amount relates to the gross direct business. |
| C0010 to C0120/R0720 | Investment management expenses – Gross – proportional reinsurance accepted | Investment management expenses are usually not allocated on a policy by policy 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.  The amount relates to the gross proportional reinsurance accepted. |
| C0130 to C0160/R0730 | Investment management expenses – Gross – non proportional reinsurance accepted | Investment management expenses are usually not allocated on a policy by policy 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.  The amount relates to the gross non proportional reinsurance accepted. |
| C0010 to C0160/R0740 | Investment management expenses – reinsurers’ share | Investment management expenses are usually not allocated on a policy by policy 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.  The amount relates to the reinsurers’ share.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0010 to C0160/R0800 | Investment management expenses – Net | Investment management expenses are usually not allocated on a policy by policy 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.  The amount relates to the net investment management expenses.  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. |
| C0010 to C0120/R0810 | Claims management expenses – Gross – direct business | 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).  The amount relates to the gross direct business.  This shall include the movement in provisions in claims management expenses. |
| C0010 to C0120/R0820 | Claims management expenses – Gross – Proportional reinsurance accepted | 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).  The amount relates to the gross proportional reinsurance accepted.  This shall include the movement in provisions in claims management expenses. |
| C0130 to C0160/R0830 | Claims management expenses – Gross – Non–proportional reinsurance accepted | 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).  The amount relates to the gross non proportional reinsurance accepted.  This shall include the movement in provisions in claims management expenses. |
| C0010 to C0160/R0840 | Claims management expenses – Reinsurers’ share | 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).  The amount relates to the reinsurers’ share.  This shall include the movement in provisions in claims management expenses.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0010 to C0160/R0900 | Claims management expenses – Net | 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).  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.  This shall include the movement in provisions in claims management expenses. |
| C0010 to C0120/R0910 | Acquisition expenses – Gross – direct business | 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.  The amount relates to the gross direct business. |
| C0010 to C0120/R0920 | Acquisition expenses – Gross – Proportional reinsurance accepted | 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.  The amount relates to the gross proportional reinsurance accepted. |
| C0130 to C0160/R0930 | Acquisition expenses – Gross – Non proportional reinsurance accepted | 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.  The amount relates to the non–proportional reinsurance accepted. |
| C0010 to C0160/R0940 | Acquisition expenses – Reinsurers’ share | 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.  The amount relates to the reinsurers’ share.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0010 to C0160/R1000 | Acquisition expenses – Net | 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.  The net acquisition expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings. |
| C0010 to C0120/R1010 | Overhead expenses – Gross direct business | 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 amount relates to the gross direct business. |
| C0010 to C0120/R1020 | Overhead expenses – Gross – Proportional reinsurance accepted | 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 amount relates to the gross proportional reinsurance accepted. |
| C0130 to C0160/R1030 | Overhead expenses – Gross – Non proportional reinsurance accepted | 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 amount relates to the gross – non proportional reinsurance accepted. |
| C0010 to C0160/R1040 | Overhead expenses – Reinsurers’ share | 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 amount relates to the reinsurers’ share.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0010 to C0160/R1100 | 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. |
| C0200/R0110–R1100 | Total | Total for different items for all Lines of Business. |
| C0200/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. |
| C0200/R1300 | Total expenses | Amount of all technical expenses |
| **Life insurance and reinsurance obligations** | | |
| C0210 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.  It includes both direct and reinsurance business. |
| C0210 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. |
| C0210 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. |
| C0210 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 insurance and reinsurance accepted business. |
| C0210 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. |
| C0210 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. |
| C0210 to C0280/R1610 | Claims incurred – Gross | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0210 to C0280/R1620 | Claims incurred – Reinsurers’ share | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0210 to C0280/R1700 | Claims incurred – Net | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0210 to C0280/R1710 | 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 insurance contracts arising from the gross direct and reinsurance business.  This item should 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). |
| C0210 to C0280/R1720 | Change in other technical provisions – Reinsurers’ share | 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.  This item should be reported as a positive amount if the variation is negative or as a negative amount if variation is positive. |
| C0210 to C0280/R1800 | Change in other technical provisions – Net | 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.  This item should 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). |
| 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 | 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.  The amount relates to the gross direct and reinsurance business. |
| C0210 to C0280/R1920 | Administrative expenses – reinsurers’ share | 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.  The amount relates to the reinsurer’s share.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0210 to C0280/R2000 | Administrative expenses – Net | 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.  The amount relates to the net administrative expenses.  The net administrative expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings. |
| C0210 to C0280/R2010 | Investment management expenses – Gross | Investment management expenses are usually not allocated on a policy by policy 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.  The amount relates to the gross direct and reinsurance business. |
| C0210 to C0280/R2020 | Investment management expenses – reinsurers’ share | Investment management expenses are usually not allocated on a policy by policy 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.  The amount relates to the reinsurers’ share.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0210 to C0280/R2100 | Investment management expenses – Net | Investment management expenses are usually not allocated on a policy by policy 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.  The amount relates to the net investment management expenses.  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. |
| C0210 to C0280/R2110 | Claims management expenses – Gross | 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).  The amount relates to the gross direct and reinsurance business.  This shall include the movement in provisions in claims management expenses. |
| C0210 to C0280/R2120 | Claims management expenses – Reinsurers’ share | 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).  The amount relates to the reinsurers’ share.  This shall include the movement in provisions in claims management expenses.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0210 to C0280/R2200 | Claims management expenses – Net | 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).  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.  This shall include the movement in provisions in claims management expenses. |
| C0210 to C0280/R2210 | Acquisition expenses – Gross | 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.  The amount relates to the gross direct and reinsurance business. |
| C0210 to C0280/R2220 | Acquisition expenses – Reinsurers’ share | 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.  The amount relates to the reinsurers’ share.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| C0210 to C0280/R2300 | Acquisition expenses – Net | 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.  The net acquisition expenses represent the sum of the direct business and the accepted reinsurance business reduced by the amount ceded to reinsurance undertakings. |
| C0210 to C0280/R2310 | Overhead expenses – Gross | 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 amount relates to the gross direct and reinsurance business. |
| C0210 to C0280/R2320 | Overhead expenses – Reinsurers’ share | 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 amount relates to the reinsurers’ share.  Reinsurers' share shall by default be allocated by type of expenses, if not possible shall be reported as acquisition expenses. |
| 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 | 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. |
| 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:

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

|  | **ITEM** | **INSTRUCTIONS** |
| --- | --- | --- |
| **Non–life insurance and reinsurance obligations** | | |
| 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 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. |
| 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 | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0080 to C0140/R0320 | Claims incurred Gross – Proportional reinsurance accepted | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0080 to C0140/R0330 | Claims incurred – Gross – Non proportional reinsurance accepted | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| 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 | 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.  This shall exclude claims management expenses and the movement in provisions in claims management expenses. |
| C0080 to C0140/R0410 | Changes in other technical provisions – Gross – Direct business | 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.  This item should 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/R0420 | Changes in other technical provisions – Gross – Proportional reinsurance accepted | 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.  This item should 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/R0430 | Changes in other technical provisions – Gross – Non– proportional reinsurance accepted | 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.  This item should 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/R0440 | Changes in other technical provisions – Reinsurers' share | 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.  This item should 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 should 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. |
| **Life insurance obligations** | | |
| 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 | 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.  It excludes claims management expenses and the movement in provisions in claims management expenses. |
| C0220 to C0280/R1620 | Claims incurred – Reinsurers’ share | 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.  It excludes claims management expenses and the movement in provisions in claims management expenses. |
| C0220 to C0280/R1700 | Claims incurred – Net | 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.    It excludes claims management expenses and the movement in provisions in claims management expenses. |
| C0220 to C0280/R1710 | 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 insurance contracts arising from the gross direct and reinsurance business.  This item should 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). |
| C0220 to C0280/R1720 | Change in other technical provisions – Reinsurers’ share | 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.  This item should be reported as a positive amount if the variation is negative or as a negative amount if variation is positive. |
| C0220 to C0280/R1800 | Change in other technical provisions – Net | 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.  This item should 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). |
| C0220 to C0280/R1900 | Expenses incurred | All technical expenses incurred by the group during the reporting period, on accrual basis. |
| C0280/R2500 | 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. |
| C0280/R2600 | Total expenses | Amount of all technical expenses corresponding to countries covered by this template. |

**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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 to C0060/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.  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. |
| C0010 to C0060/R0020 | Assets that are not listed in a stock exchange | Value of assets not listed in a stock exchange, by portfolio.  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.  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. |
| C0010 to C0060/R0030 | Assets that are not exchange tradable | Value of assets that are not exchange tradable, by portfolio.  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.  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. |
| C0010 to C0060/R0040 | Government bonds | Value of assets classifiable under asset category 1 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. |
| C0010 to C0060/R0050 | Corporate bonds | Value of assets classifiable under asset category 2 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. |
| C0010 to C0060/R0060 | Equity | Value of assets classifiable under asset category 3 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. |
| C0010 to C0060/R0070 | Collective Investment Undertakings | Value of assets classifiable under asset category 4 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. |
| C0010 to C0060/R0080 | Structured notes | Value of assets classifiable under asset category 5 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. |
| C0010 to C0060/R0090 | Collateralised securities | Value of assets classifiable under asset category 6 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. |
| C0010 to C0060/R0100 | Cash and deposits | Value of assets classifiable under asset category 7 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. |
| C0010 to C0060/R0110 | Mortgages and loans | Value of assets classifiable under asset category 8 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. |
| C0010 to C0060/R0120 | Properties | Value of assets classifiable under asset category 9 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. |
| C0010 to C0060/R0130 | Other investments | Value of assets classifiable under asset category 0 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. |
| C0010 to C0060/R0140 | Futures | Value of assets classifiable under asset category A 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. |
| C0010 to C0060/R0150 | Call options | Value of assets classifiable under asset category B 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. |
| C0010 to C0060/R0160 | Put options | Value of assets classifiable under asset category C 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. |
| C0010 to C0060/R0170 | Swaps | Value of assets classifiable under asset category D 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. |
| C0010 to C0060/R0180 | Forwards | Value of assets classifiable under asset category E 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. |
| 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 product 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 this products shall not be reported), with the following exceptions:

* + - 1. Cash shall be reported in one row per currency, for each combination of items C0060, C0070, C0080, and C0090;
      2. 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;
      3. 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;
      4. Deposits to cedants shall be reported in one single line,, for each combination of items C0060, C0070, C0080 and C0090;
      5. 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.

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:

1. through a decision of the national supervisory authority ("NSA") under Article 254(2) of the Directive 2009/138/EC; or
2. 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.

**Information on positions held**

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Legal name of the undertaking | Identify the legal name of the undertaking within the scope of group supervision that holds the asset.  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. |
| C0020 | Identification code of the undertaking | Identification code by this order of priority if existent:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 | 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 | Asset ID Code | Asset ID code using the following priority:   – 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 | Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:  1 – ISO 6166 for ISIN code  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  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”. |
| C0060 | Portfolio | Distinction between life, non–life, shareholder's funds, other internal 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 funds  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 assets 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 | Matching portfolio number | 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. |
| C0090 | Asset held in unit linked and index linked contracts | 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: 1 – Unit–linked or index–linked  2 – Neither unit–linked nor index–linked |
| C0100 | Asset pledged as collateral | 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:  1 – Assets in the balance sheet that are collateral pledged  2 – Collateral for reinsurance accepted  3 – Collateral for securities borrowed  4 – Repos  9 – Not collateral |
| C0110 | Country of custody | 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.  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.  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 71, 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 issuer country is assessed by the address of the property. |
|
| C0120 | Custodian | Name of the financial institution that is the custodian.  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. When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.  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 71, CIC 75 and for CIC 9 – Property. |
| C0130 | Quantity | Number of assets, for relevant assets.  This item shall not be reported if item Par amount (C0140) is reported. |
| 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 and 8. This item is not applicable for CIC category 71 and 9.  This item shall not be reported if item Quantity (C0130) is reported. |
| 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 3 – alternative valuation methods  4 – adjusted equity methods (applicable for the valuation of participations)  5 – IFRS equity methods (applicable for the valuation of participations)  6 – Market valuation according to Article 9(4) of Delegated Regulation 2015/35 |
| C0160 | Acquisition value | Total acquisition value for assets held, clean value without accrued interest. .Not applicable to CIC categories 7 and 8. |
| C0170 | Total Solvency II amount | Value calculated as defined by article 75 of the Directive 2009/138/EC, which corresponds to:  - 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 asset categories 71 and 9.”; |
| 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. |

**Information on assets**

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0040 | Asset ID Code | Asset ID code using the following priority:   – 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 | Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:  1 – ISO 6166 for ISIN code  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  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: “99/1”. |
| C0190 | Item Title | 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.  The following shall be considered:   * 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 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. |
| C0200 | Issuer Name | Name of the issuer, defined as the entity that issues assets to investors.  When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.  The following shall be considered:   * 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;   This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0210 | Issuer Code | Identification of the issuer using the Legal Entity Identifier (LEI) if available. If none is available this item shall not be reported.  The following shall be considered:   * 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; * 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. |
| C0220 | Type of issuer code | Identification of the type of code used for the “Issuer Code” item. One of the options in the following closed list shall be used:  1 – LEI  9 – None  This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.  This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0230 | Issuer Sector | 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). The letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. ‘A’ or ‘A0111’ 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’).  The following shall be considered:   * 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. |
| C0240 | Issuer Group | Name of issuer’s ultimate parent entity. For collective investment undertakings the group relation relates to the fund manager.  When available, this item corresponds to the entity name in the LEI database. When this is not available corresponds to the legal name.  The following shall be considered:   * 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) * This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0250 | Issuer Group Code | Issuer group’s identification using the Legal Entity Identifier (LEI) if available. If none is available, this item shall not be reported.  The following shall be considered:   * 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) * This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0260 | Type of issuer group code | Identification of the code used for the “Issuer Group Code” item. One of the options in the following closed list shall be used: 1 – LEI  9 – None  This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.  This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0270 | Issuer Country | ISO 3166–1 alpha–2 code of the country of localisation of the issuer.  The localisation of the issuer is assessed by the address of the entity issuing the asset.  The following shall be considered:   * 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; * This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.   One of the options shall be used:   – ISO 3166–1 alpha–2 code  – XA: Supranational issuers  – EU: European Union Institutions |
| C0280 | Currency | Identify the ISO 4217 alphabetic code of the currency of the issue.  The following shall be considered:   * 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. |
| C0290 | 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.  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. |
| C0300 | Infrastructure investment | Identify if the asset is an infrastructure investment as defined in article 1 (55a) and (55b) of Commission Delegated Regulation (EU) 2015/35.  One of the options in the following closed list shall be used:  1 – Not an infrastructure investment  2 – Infrastructure non-qualifying: Government Guarantee (Government, Central bank, Regional government or local authority)  3 – Infrastructure non-qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority)  4 – Infrastructure non-qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation)  9 – Infrastructure non-qualifying: Other non-qualifying infrastructure loans or investments, not classified under the above categories  12 – Infrastructure qualifying: Government Guarantee (Government, Central bank, Regional government or local authority)  13 – Infrastructure qualifying: Government Supported including Public Finance initiative (Government, Central bank, Regional government or local authority)  14 – Infrastructure qualifying: Supranational Guarantee/Supported (ECB, Multilateral development bank, International organisation)  19 – Infrastructure qualifying: Other qualifying infrastructure investments, not classified in the above categories.  20 – European Long-Term Investment Fund (ELTIF investing in infrastructure assets and ELTIF investing in other – non infrastructure – assets) |
| C0310 | Holdings in related undertakings, including participations | Only applicable to asset categories 3 and 4.  Identify if an equity and other share is a participation.  One of the options in the following closed list shall be used:  1– Not a participation  2 – Non–controlled participation in a related insurance and reinsurance undertaking under method 1  3 – Non–controlled participation in related insurance and reinsurance undertaking under method 2  4 – Participation in other financial sector  5 – Subsidiary under method 2  6 – Participation in other strategic related undertaking under method 1  7 – Participation in other non–strategic related undertaking under method 1  8 – Other participations (e.g. participation in other undertakings under method 2) |
| C0320 | External rating | Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.  This is the issue rating of the asset at the reporting reference date issued by the nominated credit assessment institution (ECAI).  If an issue rating is not available the item should be left blank.  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. |
| C0330 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0320, by using the following closed list. 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”.  Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.  - Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)  - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)  - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)  - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)  - Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)  - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)  - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)  - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)  - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)  - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)  - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)  - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)  - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)  - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)  - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)  - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)  - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)  - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)  - Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)  - Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)  - Moody’s Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)  - Moody’s Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)  - Moody’s Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)  - Moody’s Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)  - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)  - S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)- Standard & Poor’s Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)  - CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)  - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)  - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)  - Axesor conocer para decidir SA (LEI code: 95980020140005900000)  - Cerved Rating Agency S.p.A. (previously CERVED Group 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)  - Moody’s Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)  - 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: 213800P3OOBSGWN2UE81)  - Other nominated ECAI  This item shall be reported when External rating (C0320) is reported. |
| C0340 | Credit quality step | Applicable at least to CIC categories 1, 2, 5,6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available or any other asset from a different CIC category for which a credit quality step needs to be attributed for the purpose of SCR calculation.  Identify the credit quality step attributed to the asset, as defined by Article 109a(1) of Directive 2009/138/EC.  The credit quality step shall in particular reflect any readjustments to the credit quality made internally by the undertakings that use the standard formula.  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.  One of the options in the following closed list shall be used:  0 – Credit quality step 0  1 – Credit quality step 1  2 – Credit quality step 2  3 – Credit quality step 3  4 – Credit quality step 4  5 – Credit quality step 5  6 – Credit quality step 6  9 – No rating available |
| C0350 | Internal rating | Only applicable to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.  Internal rating of assets for undertakings using an 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. |
| C0360 | Duration | Only applies to CIC categories 1, 2, 4 (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5 and 6.  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. The duration shall be calculated based on economic value. |
| C0370 | Unit Solvency II price | Amount in reporting currency for the asset, if relevant.  This item shall be reported if a "quantity" (C0130) has been provided in the first part of the template ("Information on positions held").  This item shall not be reported if item Unit percentage of par amount Solvency II price (C0380) is reported. |
| C0380 | 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 (C0140) 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 (C0370) is reported. |
| C0390 | Maturity date | Only applicable for CIC categories 1, 2, 5, 6, and 8, CIC 74 and CIC 79.  Identify the ISO 8601 (yyyy–mm–dd) code of the maturity date.  It corresponds always to the maturity date, even for callable securities.  The following shall be considered:   * 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.

For the identification of countries the look–through should be implemented in order to identify the country exposition of 90% of the value of the funds. Groups should have a reasonable confidence 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 should be applicable considering the amount invested, starting from the major to the lowest single fund and the approach should 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:   – 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:  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  – XA: Supranational issuers  – EU: European Union Institutions  – AA: aggregated countries due to application of threshold  This item is not applicable to Categories 8 and 9 as reported in C0030. |
| C0050 | Currency | 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: 1 – Reporting currency 2 – Foreign currency |
| C0060 | Total amount | Total amount invested by asset category, country and currency through collective investment undertakings.  For liabilities a positive amount shall be reported, unless the item is a derivative liability.  For derivatives the Total amount can be positive (if an asset) or negative (if a liability). |

**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 undrtaking;
* The structured products held by other related undertakings under method 2 shall not be included.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Legal name of the undertaking | Identify the legal name of the undertaking within the scope of group supervision that holds the structured product.  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. |
| C0020 | Identification code of the undertaking | Identification code by this order of priority if existent:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 | 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 | Asset ID Code | The Identification code of the structured product, as reported in S.06.02 using the following priority:   – 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.  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 | Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:  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  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”. |
| C0060 | Collateral type | 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: 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  When more than one category of collateral exists for one single structured product, the most representative one shall be reported. |
| C0070 | Type of structured product | Identify the type of structure of the product. One of the options in the following closed list shall be used: 1 – Credit linked notes  Security or deposit with an embedded credit derivative (e.g. credit default swaps or credit default options)  2 – Constant maturity swaps  (security with an embedded interest rate swap ("IRS"), where the floating interest portion is reset periodically according to a fixed maturity market rate.)  3 – Asset backed securities  (security that has an asset as collateral.) 4 – Mortgage backed securities  (security that has real estate as collateral.) 5 – Commercial mortgage backed securities  (security that has real estate as collateral such as retail properties, office properties, industrial properties, multifamily housing and hotels.) 6 – Collateralised debt obligations  (structured debt security backed by a portfolio consisting of secured or unsecured bonds issued by corporate or sovereign obligators, or secured or unsecured loans made to corporate commercial and industrial loan costumers of lending banks.)  7 – Collateralised loan obligations  (security that has as underlying a trust of a portfolio of loans where the cash–flows from the security are derived from the portfolio.)  8 – Collateralised mortgage obligations  (investment–grade security backed by a pool of bonds, loans and other assets.)  9 – Interest rate–linked notes and deposits 10 – Equity–linked and Equity Index Linked notes and deposits 11 – FX and commodity–linked notes and deposits 12 – Hybrid linked notes and deposits  (it includes real estate and equity securities) 13 – Market–linked notes and deposits  14 – Insurance–linked notes and deposits, including notes covering Catastrophe and Weather Risk as well as Mortality Risk 99 – Others not covered by the previous options |
| C0080 | Capital protection | Identify whether the product has capital protection. One of the options in the following closed list shall be used: 1 – Full capital protection 2 – Partial capital protection  3 – No capital protection |
| C0090 | Underlying security / index / portfolio | Describe the type of underlying. One of the options in the following closed list shall be used:  1 – Equity and Funds (a selected group or basket of equities) 2 – Currency (a selected group or basket of currencies) 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) 4 – Commodities (a selected, basic good or group of goods) 5 – Index (performance of a selected index) 6 – Multi (allowing for a combination of the possible types listed above)  9 – Others not covered by the previous options (e.g. other economic indicators) |
| C0100 | Callable or Putable | 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: 1 – Call by the buyer  2 – Call by the seller  3 – Put by the buyer 4 – Put by the seller  5 – Any combination of the previous options |
| C0110  (A15) | Synthetic structured product | 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: 1 – Structured product without any transfer of asset 2 – Structured product with transfer of asset |
| C0120 | Prepayment structured product | 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: 1 – Prepayment structured product  2 – Not a prepayment structured product |
| C0130 | Collateral value | Total amount of collateral attached to the structured product despite the nature of the collateral.  In case of collateralisation on a portfolio basis, only the value referred to the single contract must be reported and not the total. |
| C0140 | Collateral portfolio | 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:  1 – Collateral calculated on the basis of net positions resulting from a set of contracts  2 – Collateral calculated on the basis of a single contract  10 – No collateral |
| 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 seize 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:

1. 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’).
2. 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.
3. 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 items 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:

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

|  |  |  |
| --- | --- | --- |
| **Information on positions held** | |  |
|  | **ITEM** | **INSTRUCTIONS** |
| 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:  – 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 | 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 | Derivative ID Code | Derivative ID code using the following priority:   – 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 | Type of ID Code used for the “Derivative ID Code” item. One of the options in the following closed list shall be used:  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 | 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  – 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  – “CAU/Multiple assets/liabilities”, if the underlying assets or liabilities are more than one  If the underlying is an index then the code of the index shall be reported. |
| C0100 | Type of code of asset or liability underlying the derivative | Type of ID Code used for the “Instrument underlying the derivative” item. One of the options in the following closed list shall be used: 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  This item is not reported for derivatives which have as underlying more than one asset or liability. |
| C0110 | Use of derivative | Describe the use of the derivative (micro / macro hedge, efficient portfolio management).  Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability.  Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities.  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.  One of the options in the following closed list shall be used: 1 – Micro hedge 2 – Macro hedge 3 – Matching assets and liabilities cash–flows used in the context of matching adjustment portfolios  4 – Efficient portfolio management, other than “Matching assets and liabilities cash–flows” used in the context of matching adjustment portfolios” |
| C0120 | Delta | Only applicable to CIC categories B and C (Call and put options), with reference to the reporting date.  Measures the rate of change of option value with respect to changes in the underlying asset's price.  This shall be reported as a decimal. |
| C0130 | Notional amount of the derivative | The amount covered or exposed to the derivative.  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.  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. |
| C0140 | Buyer/Seller | Only for futures and options, swaps and credit derivatives contracts.  Identify whether the derivative contract was bought or sold.  The buyer and seller position for swaps is defined relatively to the security or notional amount and the swap flows.  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.  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 amount, including any other inflows related to the contract, when applicable.  One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps: 1 – Buyer  2 – Seller  For interest rate swaps one of the options in the following closed list shall be use: 3 – FX–FL: Deliver fixed–for–floating  4 – FX–FX: Deliver fixed–for–fixed  5 – FL–FX: Deliver floating–for–fixed 6 – FL–FL: Deliver floating–for–floating |
| 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 in the derivative. |
| 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 in the derivative. |
| C0170 | Number of contracts | 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. The number of contracts shall be the ones outstanding at the reporting date. |
| C0180 | Contract size | 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). 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.  For futures on bonds, it is the bond nominal amount underlying the contract.  Only applicable for futures and options. |
| C0190 | Maximum loss under unwinding event | Maximum amount of loss if an unwinding event occurs. Applicable to CIC category F.  Where a credit derivative is 100% collateralised, the maximum loss under an unwinding event is zero. |
| C0200 | Swap outflow amount | 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.  In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported. |
| C0210 | Swap inflow amount | 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.  In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported. |
| C0220 | Initial date | Identify the ISO 8601 (yyyy–mm–dd) code of the date when obligations under the contract come into effect.  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.  In case of novation, the novation date becomes the trade date for that derivative. |
| C0230 | Duration | Derivative duration, defined as the residual modified duration, for derivatives for which a duration measure is applicable. Calculated as the net duration between in and out flows from the derivative, when applicable. |
| 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 | Identify the valuation method used when valuing derivatives. One of the options in the following closed list shall be used:  1 – quoted market price in active markets for the same assets or liabilities 2 – quoted market price in active markets for similar assets or liabilities 3 – alternative valuation methods  6 – Market valuation according to Article 9(4) of Delegated Regulation 2015/35 |

**Information on derivatives**

|  |  |  |
| --- | --- | --- |
| C0040 | Derivative ID Code | Derivative ID code using the following priority:   – 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 | Type of ID Code used for the “Derivative ID Code” item. One of the options in the following closed list shall be used:  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 |
| C0260 | Counterparty Name | 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.  The following shall be considered:   * 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. |
| C0270 | Counterparty Code | Only applicable to Over–The–Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).  Identification code of the counterparty using the Legal Entity Identifier (LEI) if available.   If none is available this item shall not be reported |
| C0280 | Type of counterparty code | Only applicable to Over–The–Counter derivatives, regarding contractual counterparties other than an exchange market and Central Counterparty (CCP).  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 |
| C0290 | External rating | Only applicable to Over–The–Counter derivatives.  The rating of the counterparty of the derivative at the reporting reference date as provided by the nominated credit assessment institution (ECAI).  If an issuer rating is not available the item should be left blank.  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. |
| C0300 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0290, by using the following closed list. 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”.  Applicable at least to CIC categories 1, 2, 5, 6 and 8 (Mortgages and Loans, other than mortgages and loans to natural persons), where available.  - Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)  - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)  - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)  - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)  - Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)  - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)  - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)  - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)  - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)  - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)  - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)  - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)  - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)  - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)  - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)  - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)  - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)  - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)  - Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)  - Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)  - Moody’s Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)  - Moody’s Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)  - Moody’s Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)  - Moody’s Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)  - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)  - S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)- Standard & Poor’s Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)  - CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)  - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)  - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)  - Axesor conocer para decidir SA (LEI code: 95980020140005900000)  - Cerved Rating Agency S.p.A. (previously CERVED Group 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)  - Moody’s Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)  - 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: 213800P3OOBSGWN2UE81)  - Other nominated ECAI.  This item shall be reported when External rating (C0290) is reported |
| C0310 | Credit quality step | 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.  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.  One of the options in the following closed list shall be used:  0 – Credit quality step 0  1 – Credit quality step 1  2 – Credit quality step 2  3 – Credit quality step 3  4 – Credit quality step 4  5 – Credit quality step 5  6 – Credit quality step 6  9 – No rating available |
| C0320 | Internal rating | 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. |
| C0330 | 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. |
| C0340 | 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. |
| C0350 | 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 |
| 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.). |
| 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 | 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. Not applicable to CIC D3 – Interest rate and currency swaps. For CIC F1 – Credit default swaps it shall not be completed if not possible. In the case of more than one trigger over time, report the next trigger occurring. 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. |
| C0400 | Unwind trigger of contract | 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: 1 – Bankruptcy of the underlying or reference entity 2 – Adverse fall in value of the underlying reference asset 3 – Adverse change in credit rating of the underlying assets or entity 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 5 – Multiple events or a combination of events 6 – Other events not covered by the previous options  9 – No unwind trigger |
| 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. |

**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:

1. 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’).
2. 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.
3. 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 items 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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| **Information on positions held** | |  |
| 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:  – 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 | 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 | Derivative ID Code | Derivative ID code using the following priority:   – 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 | Type of ID Code used for the “Derivative ID Code” item. One of the options in the following closed list shall be used:  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 | 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  – 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  – “CAU/Multiple assets/liabilities”, if the underlying assets or liabilities are more than one  If the underlying is an index then the code of the index shall be reported. |
|
| C0100 | Type of code of asset or liability underlying the derivative | Type of ID Code used for the “Instrument underlying the derivative” item. One of the options in the following closed list shall be used: 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  This item is not reported for derivatives which have as underlying more than one asset or liability. |
| C0110 | Use of derivative | Describe the use of the derivative (micro / macro hedge, efficient portfolio management).  Micro hedge refers to derivatives covering a single financial instrument (asset or liability), forecasted transaction or other liability.  Macro hedge refers to derivatives covering a set of financial instruments (assets or liabilities), forecasted transactions or other liabilities.  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.  One of the options in the following closed list shall be used: 1 – Micro hedge 2 – Macro hedge 3 – Matching assets and liabilities cash–flows used in the context of matching adjustment portfolios  4 – Efficient portfolio management, other than “Matching assets and liabilities cash–flows used in the context of matching adjustment portfolios” |
| C0120 | Notional amount of the derivative | The amount covered or exposed to the derivative.  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.  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. |
| C0130 | Buyer/Seller | Only for futures and options, swaps and credit derivatives contracts (currency, credit and securities swaps).  Identify whether the derivative contract was bought or sold.  The buyer and seller position for swaps is defined relatively to the security or notional amount and the swap flows.  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.  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 amount, including any other inflows related to the contract, when applicable.  One of the options in the following closed list shall be used, with the exception of Interest Rate Swaps: 1 – Buyer  2 – Seller  For interest rate swaps one of the options in the following closed list shall be use: 3 – FX–FL: Deliver fixed–for–floating  4 – FX–FX: Deliver fixed–for–fixed  5 – FL–FX: Deliver floating–for–fixed 6 – FL–FL: Deliver floating–for–floating |
| C0140 | 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 in the derivative. |
| C0150 | 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 in the derivative. |
| C0160 | Profit and loss to date | Amount of profit and loss arising from the derivative since the moment the undertaking entered in the derivative, realised at the closing/maturing date. Corresponds to the difference between the value (price) at sale date and the value (price) at acquisition date.  This amount could be positive (profit) or negative (loss). |
| C0170 | Number of contracts | 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. The number of contracts shall be the ones entered into and that were closed at the reporting date. |
| C0180 | Contract size | 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). 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.  For futures on bonds, it is the bond nominal amount underlying the contract.  Only applicable for futures and options. |
| C0190 | Maximum loss under unwinding event | Maximum amount of loss if an unwinding event occurs. Applicable to CIC category F. |
| C0200 | Swap outflow amount | 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.  In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported. |
| C0210 | Swap inflow amount | 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.  In the cases where the settlement is made on a net basis then only one of the items C0200 and C0210 shall be reported. |
| C0220 | Initial date | Identify the ISO 8601 (yyyy–mm–dd) code of the date when obligations under the contract come into effect.  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.  In case of novation, the novation date becomes the trade date for that derivative. |
| C0230 | Solvency II value | Value of the derivative calculated as defined by article 75 of the Directive 2009/138/EC at the trade (closing or sale) or maturity trade date. It can be positive, negative or zero. |

**Information on derivatives**

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0040 | Derivative ID Code | Derivative ID code using the following priority:   – 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 | Type of ID Code used for the “Derivative ID Code” item. One of the options in the following closed list shall be used:  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 |
| C0240 | Counterparty Name | 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.  The following shall be considered:   * 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. |
| C0250 | Counterparty 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. |
| C0260 | Type of counterparty code | Only applicable to Over–The–Counter derivatives.  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 |
| C0270 | 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. |
| C0280 | 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. |
| C0290 | 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 |
| C0300 | Contract name | Name of the derivative contract. |
| C0310 | 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.). |
| C0320 | 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. |
| C0330 | Trigger value | 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. Not applicable to CIC D3 – Interest rate and currency swaps. For CIC F1 – Credit default swaps it shall not be completed if not possible. In the case of more than one trigger over time, report the next trigger occurring. 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. |
| C0340 | Unwind trigger of contract | 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: 1 – Bankruptcy of the underlying or reference entity 2 – Adverse fall in value of the underlying reference asset 3 – Adverse change in credit rating of the underlying assets or entity 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 5 – Multiple events or a combination of events 6 – Other events not covered by the previous options  9 – No unwind trigger |
| C0350 | 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). |
| C0360 | 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). |
| C0370 | 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.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** | |
| C0010 | Legal name of the undertaking | | Identify the legal name of the undertaking within the scope of group supervision for which the return on investment relates to.  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.  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.  When the cell is filled in, the portfolios held by subsidiaries under method 2 cannot be reconciled with template S.06.02.  When the cell is blank, the portfolios held by the group can be reconciled with template S.06.02. |
| C0020 | Identification code of the undertaking | | Identification code by this order of priority if existent:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 | | 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 | Asset category | | Identify the asset categories present in the portfolio. Use the categories defined in Annex IV – Assets Categories. |
| C0050 | 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 funds  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” must be used. |
| C0060 | Asset held in unit linked and index linked contracts | | 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: 1– Unit–linked or index–linked  2 – Neither unit–linked nor index–linked |
| C0070 | Dividends | | 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.  Includes also dividends received from assets that have been sold or matured. |
| C0080 | Interest | | 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.  Includes interest received when the asset is sold/ matured or when the coupon is received.  Applicable to coupon and interest paying assets such as bonds, loans and deposits. |
| C0090 | Rent | | 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.  Includes also rents received when the asset is sold or matured.  Only applicable to properties, regardless of the function. |
| C0100 | Net gains and losses | | Net gains and losses resulting from assets sold or matured during the reporting period.  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).  The net value can be positive, negative or zero.  This calculation should be performed without interest accrued. |
| C0110 | Unrealised gains and losses | | Unrealised gains and losses resulting from assets not sold nor matured during the reporting period.  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 the prior reporting year (or, in case of assets acquired during the reporting period, the acquisition value).  The net value can be positive, negative or zero.  This calculation should be performed without interest accrued. |

**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 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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Legal name of the undertaking | Identify the legal name of the undertaking within the scope of group supervision that holds the repo and securities lending.  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. |
| C0020 | Identification code of the undertaking | Identification code by this order of priority if existent:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 | 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 | 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” must be used.  For assets held off–balance sheet this item shall not be reported. |
| C0050 | Fund number | Applicable to assets 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. |
| C0060 | Asset category | Identify the asset categories of the underlying asset lent/provided as part of a securities lending transactions or repurchase agreements).  Use the categories defined in Annex IV – Assets Categories of this Regulation. |
| C0070 | Counterparty Name | Name of the counterparty of the contract.  When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name. |
| C0080 | Counterparty code | Identification code of the counterparty using the Legal Entity Identifier (LEI) if available.   If none is available, this item shall not be reported. |
| C0090 | 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 |
| C0100 | Counterparty asset category | Identify the most significant asset category borrowed/received as part of a securities lending transactions or repurchase agreements. Use the asset categories defined in Annex IV – Assets Categories of this Regulation. |
| C0110 | Asset held in unit–linked and index–linked contracts | 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: 1 – Unit–linked or index–linked  2 – Neither unit–linked nor index–linked |
| C0120 | Position in the contract | 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: 1 – Buyer in a repo 2 – Seller in a repo 3 – Lender in a securities lending  4 – Borrower in a securities lending |
| C0130 | Near leg amount | Represents the following amounts:   * 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 | This item is only applicable for repos and represents the following amounts:   * 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 | 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. An agreement is considered closed when it has matured, a call occurs or the agreement is cancelled. For contracts with no defined maturity date report “9999–12–31”. |
| C0170 | Solvency II Value | This item is only applicable for contracts that are still open at the reporting date.  Value of the repo or securities lending contract, following Article 75 of Directive 2009/138/EC rules for valuation of contracts.  This value can be positive, negative or zero. |

**S.11.01 – Assets held as collateral**

**General comments:**

This section relates to annual submission of information for groups.

This template contains an item–by–item list of off–balance sheet assets held as collateral for covering balance sheet.

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.

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.

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 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) 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 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 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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| **Information on positions held** | |  |
| 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 | Identification code by this order of priority if existent:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 | 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 | Asset ID Code | Asset ID code using the following priority:   – 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  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 | Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:  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  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”. |
| C0060 | Name of the counterparty pledging the collateral | The name of the counterpart 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.  When the assets on the balance sheet for which the collateral is held are loans on policies, “Policyholder” shall be reported. |
| C0070 | Name of the group of the counterparty pledging the collateral | Identify the economic group of the counterpart 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.  This item is not applicable when the assets on the balance sheet for which the collateral is held are loans on policies. |
| C0080 | Country of custody | 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.  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.  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 71, 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 issuer country is assessed by the address of the property. |
|
| C0090 | Quantity | Number of assets, for all assets if relevant.  This item shall not be reported if item Par amount (C0100) is reported. |
| C0100 | 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 and8. This item is not applicable for CIC category 71 and 9.  This item shall not be reported if item Quantity (C0090) is reported. |
| C0110 | 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 3 – alternative valuation methods:  4 – adjusted equity methods (applicable for the valuation of participations)  5 – IFRS equity methods (applicable for the valuation of participations  6 – Market valuation according to Article 9(4) of Delegated Regulation (EU) 2015/35 |
| C0120 | Total amount | Value calculated as defined by article 75 of the Directive 2009/138/EC, which corresponds to:  - 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;   * - 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 | Identify the type of asset for which the collateral is held. One of the options in the following closed list shall be used:  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 |

**Information on assets**

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0040 | Asset ID Code | Asset ID code using the following priority:   – 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  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 | Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:  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  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”. |
| C0150 | Item Title | 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.  The following shall be considered:   * 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. * When the collateral comprises insurance policies (regarding loans collateralised by insurance policies) those policies don't need to be individualised and this item is not applicable. |
| C0160 | Issuer Name | Name of the issuer, defined as entity that issues assets to investors,, representing part of its capital, part of its debt, derivatives, etc.  When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name.  The following shall be considered:   * 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;   This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0170 | Issuer Code | Identification code of the issuer code using the Legal Entity Identifier (LEI) if available.  The following shall be considered:   * 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; * 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. |
| C0180 | Type of issuer code | Identification of the code used for the “Issuer Code” item. One of the options in the following closed list shall be used: 1 – LEI  9 – None  This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.  This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0190 | Issuer Sector | 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’).  The following shall be considered:   * 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 | Name of issuer’s ultimate parent entity.  When available, this item corresponds to the entity name in the LEI database. When not available, corresponds to the legal name. The following shall be considered:   * 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)   This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0210 | Issuer Group Code | Issuer group identification code using the Legal Entity Identifier (LEI) if available.   If none is available this item shall not be reported.  The following shall be considered:   * 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)   This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0220 | Type of issuer group code | Identification of the code used for the “Issuer Group Code” item. One of the options in the following closed list shall be used: 1 – LEI  9 – None  This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.  This item is not applicable for CIC 71, CIC 75 and CIC category 9 – Property. |
| C0230 | Issuer Country | ISO 3166–1 alpha–2 code of the country of localisation of the issuer.  The localisation of the issuer is assessed by the address of the entity issuing the asset.  The following shall be considered:   * 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;   This item is not applicable to CIC category 8 – Mortgages and Loans, when relating to mortgage and loans to natural persons.  One of the options shall be used:   – ISO 3166–1 alpha–2 code  – XA: Supranational issuers  – EU: European Union Institutions |
| C0240 | Currency | Identify the ISO 4217 alphabetic code of the currency of the issue.  The following shall be considered:   * 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:   * 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.

|  |  |  |
| --- | --- | --- |
|  | **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 | 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 | The following closed list shall be used:  1 – Guaranteed minimum death benefit  2 – Guaranteed minimum accumulation benefit  3 – Guaranteed minimum income benefit  4 – Guaranteed minimum withdrawal benefits  9 – Other |
| C0100 | Guaranteed level | Indicate the level of the guaranteed benefit in percentage (as a decimal). |
| 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. |
| C0090 | Gamma hedged | The following closed list shall be used:  1 – Gamma hedged  2 – Gamma not hedged  3 – Gamma partially hedged  4 – Guarantee not sensitive to gamma  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. |
| C0100 | Vega hedged | The following closed list shall be used:  1 – Vega hedged  2 – Vega not hedged  3 – Vega partially hedged  4 – Guarantee not sensitive to vega  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. |
| C0110 | FX hedged | The following closed list shall be used:  1 – FX hedged  2 – FX not hedged  3 – FX partially hedged  4 – Guarantee not sensitive to FX  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. |
| C0120 | Other hedged risks | If other risks are hedged specify their names |
| C0130 | Economic result without hedging | 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.  It shall be equal to: + written premium/fees for the guarantee, minus – expenses incurred to the guarantee, minus – claims due to the guarantee, minus – variation of guarantee technical provisions. |
| C0140 | Economic result with hedging | 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). |

**S.22.01 – Impact of long term guarantees measures and transitionals**

**General comments:**

This section relates to annual submission of information for groups.

This template is relevant when at least one long term guarantee measure or transitional is used by any undertaking within the scope of group supervision.

This template shall reflect the impact on the financial positions when no transitional is used and each LTG measures or transitional is set to zero. For that purpose, a step–by–step approach should be followed taking out each transitional and LTG measure one by one and without recalculating the impact of the remaining measures after each step. As it is possible within a group for both types of transitional measure to be applied the template follows a cumulative step by step approach.

The impacts need to be reported positive if they increase the amount of the item being reported and negative if they decrease the amount of the item (e.g. if amount of SCR increases or if amount of Own Funds increases then positive values shall be reported).

The amounts reported in this template shall be net of Intra Group Transactions.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **ITEM** | | **INSTRUCTIONS** |
| C0010/R0010 | Amount with LTG measures and transitionals – Technical Provisions | Total amount of gross technical provisions including long term guarantee measures and transitional measures | |
| C0020/R0010 | Without transitional on technical provisions – Technical Provisions | Total amount of gross technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. | |
| C0030/R0010 | Impact of transitional on technical provisions – Technical provisions | Amount of the adjustment to the gross technical provisions due to the application of the transitional deduction to technical provisions.  It shall be the difference between the technical provisions without transitional deduction to technical provisions and the technical provisions with LTG and transitional measures. | |
| C0040/R0010 | Without transitional on interest rate – Technical Provisions | Total amount of gross technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. | |
| C0050/R0010 | Impact of transitional on interest rate – Technical provisions | Amount of the adjustment to the gross technical provisions due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the technical provisions reported under C0020. | |
| C0060/R0010 | Without volatility adjustment and without other transitional measures – Technical Provisions | Total amount of gross technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping adjustments due to the matching adjustment, if any.  If volatility adjustment is not applicable report the same amount as in C0040. | |
| C0070/R0010 | Impact of volatility adjustment set to zero – Technical provisions | Amount of the adjustment to the gross technical provisions due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the technical provisions without volatility adjustment and without other transitional measures and the technical provisions reported under C0040. | |
| C0080/R0010 | Without matching adjustment and without all the others – Technical Provisions | Total amount of gross technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. | |
| C0090/R0010 | Impact of matching adjustment set to zero – Technical Provisions | Amount of the adjustment to the gross technical provisions due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the technical provisions without matching adjustment and without all the other transitional measures and the technical provisions reported under C0060. | |
| C0100/R0010 | Impact of all LTG measures and transitionals – Technical Provisions | Amount of the adjustment to the gross technical provisions due to the application of the LTG measures and transitionals. | |
| C0010/R0020 | Amount with LTG measures and transitionals – Basic own funds | | Total amount of basic own funds calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures. |
| C0020/R0020 | Without transitional on technical provisions – Basic own funds | | Total amount of basic own funds calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. |
| C0030/R0020 | Impact of transitional on technical provisions – Basic own funds | | Amount of the adjustment to the Basic own funds due to the application of the transitional deduction to technical provisions.  It shall be the difference between the basic own funds calculated considering the technical provisions without transitional deduction to technical provisions and the basic own funds calculated with the technical provisions with LTG and transitional measures. |
| C0040/R0020 | Without transitional on interest rate – Basic own funds | | Total amount of basic own funds calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. |
| C0050/R0020 | Impact of transitional on interest rate – Basic own funds | | Amount of the adjustment to the basic own funds due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the basic own funds calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the basic own funds calculated with the technical provisions reported under C0020. |
| C0060/R0020 | Without volatility adjustment and without other transitional measures – Basic own funds | | Total amount of basic own funds calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.  If volatility adjustment is not applicable report the same amount as in C0040. |
| C0070/R0020 | Impact of volatility adjustment set to zero – Basic own funds | | Amount of the adjustment to the Basic own funds due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the basic own funds calculated considering the technical provisions without volatility adjustment and without other transitional measures and the basic own funds calculated with the technical provisions reported under C0040. |
| C0080/R0020 | Without matching adjustment and without all the others – Basic own funds | | Total amount of basic own funds calculated considering technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. |
| C0090/R0020 | Impact of matching adjustment set to zero – Basic own funds | | Amount of the adjustment to the basic own funds due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the basic own funds calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the basic own funds calculated with the technical provisions reported under C0060. |
| C0100/R0020 | Impact of all LTG measures and transitionals – Basic own funds | | Amount of the adjustment to the basic own funds due to the application of the LTG measures and transitionals. |
| C0010/R0030 | Amount with LTG measures and transitionals – Basic own funds – Excess of assets over liabilities | | Total amount of excess of assets over liabilities calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures. |
| C0020/R0030 | Without transitional on technical provisions – Basic own funds – Excess of assets over liabilities | | Total amount of excess of assets over liabilities calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. |
| C0030/R0030 | Impact of transitional on technical provisions – Basic own funds – Excess of assets over liabilities | | Amount of the adjustment to the excess of assets over liabilities due to the application of the transitional deduction to technical provisions.  It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without transitional deduction to technical provisions and the excess of assets over liabilities calculated with the technical provisions with LTG and transitional measures. |
| C0040/R0030 | Without transitional on interest rate – Basic own funds – Excess of assets over liabilities | | Total amount of excess of assets over liabilities calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. |
| C0050/R0030 | Impact of transitional on interest rate – Basic own funds – Excess of assets over liabilities | | Amount of the adjustment to the excess of assets over liabilities due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the excess of assets over liabilities calculated with the technical provisions reported under C0020. |
| C0060/R0030 | Without volatility adjustment and without other transitional measures – Basic own funds – Excess of assets over liabilities | | Total amount of excess of assets over liabilities calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.  If volatility adjustment is not applicable report the same amount as in C0040. |
| C0070/R0030 | Impact of volatility adjustment set to zero – Basic own funds – Excess of assets over liabilities | | Amount of the adjustment to the excess of assets over liabilities due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without volatility adjustment and without other transitional measures and the excess of assets over liabilities calculated with the technical provisions reported under C0040. |
| C0080/R0030 | Without matching adjustment and without all the others – Basic own funds – Excess of assets over liabilities | | Total amount of excess of assets over liabilities calculated considering Technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. |
| C0090/R0030 | Impact of matching adjustment set to zero – Basic own funds – Excess of assets over liabilities | | Amount of the adjustment to the excess of assets over liabilities due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the excess of assets over liabilities calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the excess of assets over liabilities calculated with the technical provisions reported under C0060. |
| C0100/R0030 | Impact of all LTG measures and transitionals – Basic own funds – Excess of assets over liabilities | | Amount of the adjustment to the excess of assets over liabilities due to the application of the LTG measures and transitionals. |
| C0010/R0040 | Amount with LTG measures and transitionals – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Total amount of restricted own funds due to ring–fencing calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures. |
| C0020/R0040 | Without transitional on technical provisions – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Total amount of restricted own funds due to ring–fencing calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. |
| C0030/R0040 | Impact of transitional on technical provisions – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Amount of the adjustment to the restricted own funds due to ring–fencing due to the application of the transitional deduction to technical provisions.  It shall be the difference between the restricted own funds due to ring–fencing calculated considering the technical provisions without transitional deduction to technical provisions and the restricted own funds due to ring–fencing calculated with the technical provisions with LTG and transitional measures. |
| C0040/R0040 | Without transitional on interest rate – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Total amount of restricted own funds due to ring–fencing calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. |
| C0050/R0040 | Impact of transitional on interest rate – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Amount of the adjustment to the restricted own funds due to ring–fencing due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the restricted own funds due to ring–fencing calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the restricted own funds due to ring–fencing calculated with the technical provisions reported under C0020. |
| C0060/R0040 | Without volatility adjustment and without other transitional measures – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Total amount of restricted own funds due to ring–fencing calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.  If volatility adjustment is not applicable report the same amount as in C0040. |
| C0070/R0040 | Impact of volatility adjustment set to zero – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Amount of the adjustment to the restricted own funds due to ring–fencing due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the restricted own funds due to ring–fencing calculated considering the technical provisions without volatility adjustment and without other transitional measures and the restricted own funds due to ring–fencing calculated with the technical provisions reported under C0040. |
| C0080/R0040 | Without matching adjustment and without all the others – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Total amount of restricted own funds due to ring–fencing calculated considering technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. |
| C0090/R0040 | Impact of matching adjustment set to zero – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Amount of the adjustment to the restricted own funds due to ring–fencing due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the restricted own funds due to ring–fencing calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the restricted own funds due to ring–fencing calculated with the technical provisions reported under C0060. |
| C0100/R0040 | Impact of all LTG measures and transitionals – Basic own funds – Restricted own funds due to ring–fencing and matching portfolio | | Amount of the adjustment to the restricted own funds due to ring–fencing due to the application of the LTG measures and transitionals. |
| C0010/R0050 | Amount with LTG measures and transitionals – Eligible own funds to meet SCR | | Total amount of eligible own funds to meet SCR calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures. |
| C0020/R0050 | Without transitional on technical provisions – Eligible own funds to meet SCR | | Total amount of eligible own funds to meet SCR calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. |
| C0030/R0050 | Impact of transitional on technical provisions – Eligible own funds to meet SCR | | Amount of the adjustment to the eligible own funds to meet SCR due to the application of the transitional deduction to technical provisions.  It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR calculated with the technical provisions with LTG and transitional measures. |
| C0040/R0050 | Without transitional on interest rate – Eligible own funds to meet SCR | | Total amount of eligible own funds to meet SCR calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. |
| C0050/R0050 | Impact of transitional on interest rate – Eligible own funds to meet SCR | | Amount of the adjustment to the eligible own funds to meet SCR due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR calculated with the technical provisions reported under C0020. |
| C0060/R0050 | Without volatility adjustment and without other transitional measures – Eligible own funds to meet SCR | | Total amount of eligible own funds to meet SCR calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.  If volatility adjustment is not applicable report the same amount as in C0040. |
| C0070/R0050 | Impact of volatility adjustment set to zero – Eligible own funds to meet SCR | | Amount of the adjustment to the eligible own funds to meet SCR due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR calculated with the technical provisions reported under C0040. |
| C0080/R0050 | Without matching adjustment and without all the others – Eligible own funds to meet SCR | | Total amount of eligible own funds to meet SCR calculated considering technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. |
| C0090/R0050 | Impact of matching adjustment set to zero – Eligible own funds to meet SCR | | Amount of the adjustment to the eligible own funds to meet SCR due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the eligible own funds to meet SCR calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR calculated with the technical provisions reported under C0060. |
| C0100/R0050 | Impact of all LTG measures and transitionals – Eligible own funds to meet SCR | | Amount of the adjustment to the eligible own funds to meet SCR due to the application of the LTG measures and transitionals. |
| C0010/R0060 | Amount with LTG measures and transitionals – Eligible own funds to meet SCR–Tier 1 | | Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures. |
| C0020/R0060 | Without transitional on technical provisions – Eligible own funds to meet SCR–Tier 1 | | Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. |
| C0030/R0060 | Impact of transitional on technical provisions – Eligible own funds to meet SCR–Tier 1 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the transitional deduction to technical provisions.  It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions with LTG and transitional measures. |
| C0040/R0060 | Without transitional on interest rate – Eligible own funds to meet SCR–Tier 1 | | Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. |
| C0050/R0060 | Impact of transitional on interest rate – Eligible own funds to meet SCR–Tier 1 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions reported under C0020. |
| C0060/R0060 | Without volatility adjustment and without other transitional measures – Eligible own funds to meet SCR–Tier 1 | | Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.  If volatility adjustment is not applicable report the same amount as in C0040. |
| C0070/R0060 | Impact of volatility adjustment set to zero – Eligible own funds to meet SCR–Tier 1 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions reported under C0040. |
| C0080/R0060 | Without matching adjustment and without all the others – Eligible own funds to meet SCR–Tier 1 | | Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. |
| C0090/R0060 | Impact of matching adjustment set to zero – Eligible own funds to meet SCR–Tier 1 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the eligible own funds to meet SCR–Tier 1 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR–Tier 1 calculated with the technical provisions reported under C0060. |
| C0100/R0060 | Impact of all LTG measures and transitionals – Eligible own funds to meet SCR–Tier 1 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 1 due to the application of the LTG measures and transitionals. |
| C0010/R0070 | Amount with LTG measures and transitionals – Eligible own funds to meet SCR–Tier 2 | | Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures. |
| C0020/R0070 | Without transitional on technical provisions – Eligible own funds to meet SCR–Tier 2 | | Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. |
| C0030/R0070 | Impact of transitional on technical provisions – Eligible own funds to meet SCR–Tier 2 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the transitional deduction to technical provisions.  It shall be the difference between the eligible own funds to meet SCR–Tier 2 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR–Tier 2 calculated with the technical provisions with LTG and transitional measures. |
| C0040/R0070 | Without transitional on interest rate – Eligible own funds to meet SCR–Tier 2 | | Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. |
| C0050/R0070 | Impact of transitional on interest rate – Eligible own funds to meet SCR–Tier 2 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the eligible own funds to meet SCR–Tier 2 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR–Tier 2 calculated with the technical provisions reported under C0020. |
| C0060/R0070 | Without volatility adjustment and without other transitional measures – Eligible own funds to meet SCR–Tier 2 | | Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.  If volatility adjustment is not applicable report the same amount as in C0040. |
| C0070/R0070 | Impact of volatility adjustment set to zero – Eligible own funds to meet SCR–Tier 2 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the eligible own funds to meet SCR–Tier 2 calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR–Tier 2 calculated with the technical provisions reported under C0040. |
| C0080/R0070 | Without matching adjustment and without all the others – Eligible own funds to meet SCR–Tier 2 | | Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. |
| C0090/R0070 | Impact of matching adjustment set to zero – Eligible own funds to meet SCR–Tier 2 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the eligible own funds to meet SCR–Tier 2 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR–Tier 2 calculated with the technical provisions reported under C0060. |
| C0100/R0070 | Impact of all LTG measures and transitionals – Eligible own funds to meet SCR–Tier 2 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 2 due to the application of the LTG measures and transitionals. |
| C0010/R0080 | Amount with LTG measures and transitionals – Eligible own funds to meet SCR–Tier 3 | | Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures. |
| C0020/R0080 | Without transitional on technical provisions – Eligible own funds to meet SCR–Tier 3 | | Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. |
| C0030/R0080 | Impact of transitional on technical provisions – Eligible own funds to meet SCR–Tier 3 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the transitional deduction to technical provisions.  It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without transitional deduction to technical provisions and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions with LTG and transitional measures. |
| C0040/R0080 | Without transitional on interest rate – Eligible own funds to meet SCR–Tier 3 | | Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. |
| C0050/R0080 | Impact of transitional on interest rate – Eligible own funds to meet SCR–Tier 3 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions reported under C0020. |
| C0060/R0080 | Without volatility adjustment and without other transitional measures – Eligible own funds to meet SCR–Tier 3 | | Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.  If volatility adjustment is not applicable report the same amount as in C0040. |
| C0070/R0080 | Impact of volatility adjustment set to zero – Eligible own funds to meet SCR–Tier 3 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without volatility adjustment and without other transitional measures and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions reported under C0040. |
| C0080/R0080 | Without matching adjustment and without all the others – Eligible own funds to meet SCR–Tier 3 | | Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. |
| C0090/R0080 | Impact of matching adjustment set to zero – Eligible own funds to meet SCR–Tier 3 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the eligible own funds to meet SCR–Tier 3 calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the eligible own funds to meet SCR–Tier 3 calculated with the technical provisions reported under C0060. |
| C0100/R0080 | Impact of all LTG measures and transitionals – Eligible own funds to meet SCR–Tier 3 | | Amount of the adjustment to the eligible own funds to meet SCR–Tier 3 due to the application of the LTG measures and transitionals. |
| C0010/R0090 | Amount with LTG measures and transitionals – SCR | | Total amount of SCR calculated considering technical provisions including the adjustments due to the long term guarantee measures and transitional measures |
| C0020/R0090 | Without transitional on technical provisions – SCR | | Total amount of SCR calculated considering technical provisions without the adjustment due to the transitional deduction to technical provisions, but keeping the transitional on interest rates as well as the adjustments due to the volatility adjustment and the matching adjustment.  If transitional deduction to technical provisions is not applicable report the same amount as in C0010. |
| C0030/R0090 | Impact of transitional on technical provisions – SCR | | Amount of the adjustment to the SCR due to the application of the transitional deduction to technical provisions.  It shall be the difference between the SCR calculated considering the technical provisions without transitional deduction to technical provisions and the SCR calculated with the technical provisions with LTG and transitional measures. |
| C0040/R0090 | Without transitional on interest rate – SCR | | Total amount of SCR calculated considering technical provisions without the adjustment due to the transitional adjustment to the relevant risk-free interest rate term structure and without the transitional on technical provisions, but keeping the adjustments due to the volatility adjustment and the matching adjustment.  If transitional adjustment to the relevant risk-free interest rate term structure is not applicable report the same amount as in C0020. |
| C0050/R0090 | Impact of transitional on interest rate – SCR | | Amount of the adjustment to the SCR due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  It shall be the difference between the SCR calculated considering the technical provisions without transitional adjustment to the relevant risk-free interest rate term structure and the SCR calculated with the technical provisions reported under C0020. |
| C0060/R0090 | Without volatility adjustment and without other transitional measures – SCR | | Total amount of SCR calculated considering Technical provisions without the adjustments due to the transitional deduction to technical provisions, the transitional adjustment to the relevant risk-free interest rate term structure and the volatility adjustment, but keeping the adjustments due to the matching adjustment.  If volatility adjustment is not applicable report the same amount as in C0040. |
| C0070/R0090 | Impact of volatility adjustment set to zero – SCR | | Amount of the adjustment to the SCR due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  It shall be the difference between the SCR calculated considering the technical provisions without volatility adjustment and without other transitional measures and the SCR calculated with the technical provisions reported under C0040. |
| C0080/R0090 | Without matching adjustment and without all the others – SCR | | Total amount of SCR calculated considering Technical provisions without any LTG measure.  If matching adjustment is not applicable report the same amount as in C0060. |
| C0090/R0090 | Impact of matching adjustment set to zero – SCR | | Amount of the adjustment to the SCR due to the application of the matching adjustment. It shall include the impact of setting the volatility adjustment and the matching adjustment to zero.  It shall be the difference between the SCR calculated considering the technical provisions without matching adjustment and without all the other transitional measures and the SCR calculated with the technical provisions reported under C0060. |
| C0100/R0090 | Impact of all LTG measures and transitionals – SCR | | Amount of the adjustment to the SCR due to the application of the LTG measures and transitionals. |

**S.23.01 – Own Funds**

**General comments:**

This section relates to opening, quarterly and annual submission for groups.

The template is applicable under all three calculation methods for group solvency capital requirement. Since most of the items are applicable to the part of the group that is covered by method 1, the items applicable when Deduction and Aggregation is used, exclusively or in combination with method 1, are clearly identified in the instructions.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| **Basic own funds before deduction for participations in other financial sector** | | |
| R0010/C0010 | Ordinary share capital (gross of own shares) – total | This is the total ordinary share capital, both held directly and indirectly (before deduction of own shares). This is the total ordinary share capital of the group that fully satisfies the criteria for Tier 1 or Tier 2 items. Any ordinary share capital that does not fully satisfy the criteria shall be treated as preference shares capital and classified accordingly notwithstanding their description or designation. |
|
| R0010/C0020 | Ordinary share capital (gross of own shares) – tier 1 unrestricted | This is the amount of paid up ordinary share capital that meets unrestricted Tier 1– criteria. |
| R0010/C0040 | Ordinary share capital (gross of own shares) – tier 2 | This is the amount of called up ordinary share capital that meets the criteria for Tier 2. |
| R0020/C0010 | Non–available called but not paid in ordinary share capital at group level – total | This is the total amount of called but not paid in ordinary share capital which is deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. |
| R0020/C0020 | Non–available called but not paid in ordinary share capital at group level – tier 1 unrestricted | This is the total amount of called but not paid in ordinary share capital which is deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meets tier 1 unrestricted criteria. |
| R0020/C0040 | Non–available called but not paid in ordinary share capital at group level –tier 2 | This is the amount of called but not paid in ordinary share capital which is deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC which meets the criteria for Tier 2. |
| R0030/C0010 | Share premium account related to ordinary share capital – total | The total share premium account related to ordinary share capital that fully satisfies the criteria for Tier 1 or Tier 2 items. |
| R0030/C0020 | Share premium account related to ordinary share capital – tier 1 unrestricted | This is the amount of the share premium account related to ordinary shares that meets the criteria for Tier 1 unrestricted because it relates to ordinary share capital treated as unrestricted Tier 1. |
| R0030/C0040 | Share premium account related to ordinary share capital – tier 2 | This is the amount of the share premium account related to ordinary shares that meets the criteria for Tier 2 because it relates to ordinary share capital treated as Tier 2. |
| R0040/C0010 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings – total | The initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings that fully satisfies the criteria for Tier 1 or Tier 2 items. |
| R0040/C0020 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings – tier 1 unrestricted | This is the amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings that meets the criteria for Tier 1 unrestricted. |
| R0040/C0040 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings – tier 2 | This is the amount of the initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings that meets Tier 2 criteria. |
| R0050/C0010 | Subordinated mutual member accounts – total | This is the total amount of subordinated mutual member accounts that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items. |
| R0050/C0030 | Subordinated mutual member accounts – tier 1 restricted | This is the amount of subordinated mutual member accounts that meet the criteria for Tier 1 restricted. |
| R0050/C0040 | Subordinated mutual member accounts – tier 2 | This is the amount of subordinated mutual member accounts that meet the criteria for Tier 2. |
| R0050/C0050 | Subordinated mutual member accounts – tier 3 | This is the amount of subordinated mutual member accounts that meet the criteria for Tier 3. |
| R0060/C0010 | Non–available subordinated mutual member accounts at group level – total | This is the total amount of subordinated mutual member accounts which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0060/C0030 | Non–available subordinated mutual member accounts at group level – tier 1 restricted | This is the amount of subordinated mutual member accounts which are deemed non–available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 1 restricted. | |
| R0060/C0040 | Non–available subordinated mutual member accounts at group level – tier 2 | This is the amount of subordinated mutual member accounts which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2. | |
| R0060/C0050 | Non–available subordinated mutual member accounts at group level – tier 3 | This is the amount of subordinated mutual member accounts which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3. | |
| R0070/C0010 | Surplus funds – total | This is the total amount of surplus funds that fall under Article 91 (2) of the Directive 2009/138/EC. |
| R0070/C0020 | Surplus funds – tier 1 unrestricted | These are the surplus funds that fall under Article 91 (2) of the Directive 2009/138/EC and that meet the criteria for Tier 1 unrestricted items. |
| R0080/C0010 | Non–available surplus funds at group level) –total | This is the total amount of surplus funds which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0080/C0020 | Non–available surplus funds at group level) – tier 1 unrestricted | This is the amount of surplus funds that are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items. | |
| R0090/C0010 | Preference shares – total | This is the total amount of preference shares issued that fully satisfy the criteria for Tier 1 restricted, Tier 2 or Tier 3 items. |
| R0090/C0030 | Preference shares – tier 1 restricted | This is the amount of the preference shares issued that meet the criteria for Tier 1 restricted. |
| R0090/C0040 | Preference shares – tier 2 | This is the amount of the preference shares issued that meet the criteria for Tier 2. |
| R0090/C0050 | Preference shares – tier 3 | This is the amount of the preference shares issued that meet the criteria for Tier 3. |
| R0100/C0010 | Non–available preference shares at group level – total | This is the total amount of preference shares which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0100/C0030 | Non–available preference shares at group level – tier 1 Restricted | This is the amount of preference shares which are deemed non – available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meet the criteria for Tier 1 restricted items. | |
| R0100/C0040 | Non–available preference shares at group level – tier 2 | This is the amount of preference shares which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meet the criteria for Tier 2. | |
| R0100/C0050 | Non–available preference shares at group level – tier 3 | This is the amount of preference shares which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meet the criteria for Tier 3. | |
| R0110/C0010 | Share premium account related to preference shares – total | The total share premium account related to preference shares capital that fully satisfies the criteria for Tier 1 restricted, Tier 2 or Tier 3 items. |
| R0110/C0030 | Share premium account related to preference shares – tier 1 restricted | This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 1 restricted items because it relates to preference shares treated as Tier 1 restricted items. |
| R0110/C0040 | Share premium account related to preference shares – tier 2 | This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 2 because it relates to preference shares treated as Tier 2. |
| R0110/C0050 | Share premium account related to preference shares – tier 3 | This is the amount of the share premium account that relates to preference shares that meets the criteria for Tier 3 because it relates to preference shares treated as Tier 3. |
| R0120/C0010 | Non–available share premium account related to preference shares at group level – total | This is the total amount of the share premium account relating to preference shares that is deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0120/C0030 | Non–available share premium account related to preference shares at group level – tier 1 restricted | This is the amount of the share premium account relating to preference shares that is deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meets the criteria for Tier 1 restricted items. | |
| R0120/C0040 | Non–available share premium account related to preference shares at group level – tier 2 | This is the amount of the share premium account relating to preference shares that is deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meets the criteria for Tier 2. | |
| R0120/C0050 | Non–available share premium account related to preference shares at group level – tier 3 | This is the amount of the share premium account relating to preference shares that is deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC and which meets the criteria for Tier 3. | |
| R0130/C0010 | Reconciliation reserve – total | The total reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring–fenced funds). It results mainly from differences between accounting valuation and valuation according to Article 75 of Directive 2009/138/EC. |
| R0130/C0020 | Reconciliation – tier 1 unrestricted | The reconciliation reserve represents reserves (e.g. retained earnings), net of adjustments (e.g. ring–fenced funds). It results mainly from differences between accounting valuation and valuation according to Directive 2009/138/EC. |
| R0140/C0010 | Subordinated liabilities – total | This is the total amount of subordinated liabilities. |
| R0140/C0030 | Subordinated liabilities – tier 1 restricted | This is the amount of subordinated liabilities that meet the criteria for Tier 1 restricted items. |
| R0140/C0040 | Subordinated liabilities – tier 2 | This is the amount of subordinated liabilities that meet the criteria for Tier 2. |
| R0140/C0050 | Subordinated liabilities – tier 3 | This is the amount of subordinated liabilities that meet the criteria for Tier 3. |
| R0150/C0010 | Non–available subordinated liabilities at group level – total | This is the total amount of subordinated liabilities that are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0150/C0030 | Non–available subordinated liabilities at group level – tier 1 restricted | This is the amount of subordinate liabilities that are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 restricted items. | |
| R0150/C0040 | Non–available subordinated liabilities at group level – tier 2 | This is the amount of subordinated liabilities that are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2. | |
| R0150/C0050 | Non–available subordinated liabilities at group level – tier 3 | This is the amount of subordinated liabilities that are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3. | |
| R0160/C0010 | An amount equal to the value of net deferred tax assets – total | This is the total amount of net deferred tax assets. |
| R0160/C0050 | An amount equal to the value of net deferred tax assets – tier 3 | This is the amount of net deferred tax assets that meet the tier 3 classification criteria. |
| R0170/C0010 | An amount equal to the value of net deferred tax assets non available at group level –total | This is the total amount of net deferred tax assets which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0170/C0050 | An amount equal to the value of net deferred tax assets non available at group level –Tier 3 | This is the amount of net deferred tax assets which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3. | |
| R0180/C0010 | Other own fund items approved by the supervisory authority as basic own funds not specified above | This is the total of basic own fund items not identified above and that received supervisory approval. |
| R0180/C0020 | Other own fund items approved by the supervisory authority as basic own funds not specified above – tier 1 unrestricted | This is the amount of basic own fund items not identified above that meet Tier 1 unrestricted criteria and that received supervisory approval. |
| R0180/C0030 | Other own fund items approved by the supervisory authority as basic own funds not specified above – Tier 1 restricted | This is the amount of basic own fund items not identified above which meet the criteria for Tier 1, restricted items and that received supervisory approval. |
| R0180/C0040 | Other own fund items approved by the supervisory authority as basic own funds not specified above – tier 2 | This is the amount of basic own fund items not identified above that meet the criteria for Tier 2 and that received supervisory approval. |
| R0180/C0050 | Other own fund items approved by the supervisory authority as basic own funds not specified above – tier 3 | This is the amount of basic own fund items not identified above that meet the criteria for Tier 3 and that received supervisory approval. |
| R0190/C0010 | Non–available own funds related to other own funds items approved by supervisory authority – total | This is the total amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non–available, as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0190/C0020 | Non–available own funds related to other own funds items approved by supervisory authority – tier 1 unrestricted items | This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items. | |
| R0190/C0030 | Non–available own funds related to other own funds items approved by supervisory authority – tier 1 restricted items | This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 restricted items. | |
| R0190/C0040 | Non–available own funds related to other own funds items approved by supervisory authority – tier 2 | This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2. | |
| R0190/C0050 | Non–available own funds related to other own funds items approved by supervisory authority – tier 3 | This is the amount of own fund items related to other items approved by supervisory authority as basic own funds not specified above which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3. | |
| R0200/C0010 | Minority interests at group level (if not reported as part of another own fund item)– total | This is the total of minority interests in the group being reported upon. This row shall be reported if minority interests have not been already included in other items of basic own fund ("BOF") (i.e. minority interests shall not be counted twice). | |
| R0200/C0020 | Minority interests at group level (if not reported as part of another own fund item)– tier 1 unrestricted | The amount of minority interests in the group being reported upon that meet the criteria for Tier 1 unrestricted items. | |
| R0200/C0030 | Minority interests at group level (if not reported as part of another own fund item)– tier 1 restricted | The amount of minority interests in the group being reported upon that meet the criteria for Tier 1 restricted items. | |
| R0200/C0040 | Minority interests at group level (if not reported as part of another own fund item)– tier 2 | The amount of minority interests in the group being reported upon that meet the criteria for Tier 2. | |
| R0200/C0050 | Minority interests at group level (if not reported as part of another own fund item)– tier 3 | The amount of minority interests in the group being reported upon that meet the criteria for Tier 3. | |
| R0210/C0010 | Non available minority interests at group level – total | This is the total amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0210/C0020 | Non available minority interests at group level – tier 1 unrestricted | This is the amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted. | |
| R0210/C0030 | Non available minority interests at group level – tier 1 restricted | This is the amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 1 restricted. | |
| R0210/C0040 | Non available minority interests at group level – tier 2 | This is the amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2. | |
| R0210/C0050 | Non available minority interests at group level – tier 3 | This is the amount of minority interests which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3. | |
| **Own funds from the financial statements that should not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds** | | |
| R0220/C0010 | Own funds from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds – total | This is the total amount of own fund items from financial statements that are not represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds.  These own fund items are either: i) items that appear in the lists of own fund items, but fail to meet the classification criteria or the transitional provisions; or ii) items intended to perform the role of own funds that are not on the list of own fund items and have not been approved by the supervisory authority, and do not appear on the balance sheet as liabilities. Subordinated liabilities which do not count as basic own funds shall not be reported here, but on the balance sheet (template S.02.01) as subordinated liabilities that do not count as basic own funds. |
| **Deductions** | | | |
| R0230/C0010 | Deductions for participations in other financial undertakings, including non–regulated undertakings carrying out financial activities – total | This is the total deduction for participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non–regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC.  Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities. | |
| R0230/C0020 | Deductions for participations in other financial undertakings, including non–regulated undertakings carrying out financial activities – tier 1 unrestricted | This is the deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non–regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC (to be showed separately in the row R0240).  Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities – tier 1 unrestricted items. | |
| R0230/C0030 | Deductions for in other financial undertakings, including non–regulated undertakings carrying out financial activities – tier 1 restricted | This is the deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non–regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC.  Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities – tier 1 restricted items. | |
| R0230/C0040 | Deductions for participations in other financial undertakings, including non–regulated undertakings carrying out financial activities – tier 2 | This is the deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non–regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC.  Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities – tier 2. | |
| R0230/C0050 | Deductions for participations in other financial undertakings, including non–regulated undertakings carrying out financial activities – tier 3 | This is the deduction of the participations in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non–regulated undertakings carrying out financial activities, including the participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC.  Those participations are deducted from basic own funds and added back as own funds according to the relevant sectoral rules in the rows from R0410 to R0440, thereby facilitating the calculation of SCR ratios both excluding and including other financial sector entities – tier 3. | |
| R0240/C0010 | whereof deducted according to art 228 of the Directive 2009/138/EC– total | This is the total value of participations deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC, as part of the value reported in row R0230 – total | |
| R0240/C0020 | whereof deducted according to art 228 of the Directive 2009/138/EC – tier 1 unrestricted | This is the value of participations that are deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC, as part of the value reported in row R0230 – tier 1 unrestricted | |
| R0240/C0030 | whereof deducted according to art 228 of the Directive 2009/138/EC – tier 1 restricted | This is the value of participations deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC, as part of the value reported in row R0230 – tier 1 restricted | |
| R0240/C0040 | whereof deducted according to art 228 of the Directive 2009/138/EC – tier 2 | This is the value of participations deducted according to Article 228, paragraph 2 of the Directive 2009/138/EC, as part of the value reported in row R0230 – tier 2 | |
| R0250/C0010 | Deductions for participations where there is non–availability of information (Article 229) – total | This is the total deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC. | |
| R0250/C0020 | Deductions for participations where there is non–availability of information (Article 229) – tier 1 unrestricted | This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC – tier 1 unrestricted. | |
| R0250/C0030 | Deductions for participations where there is non–availability of information (Article 229) – tier 1 restricted | This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC – tier 1 restricted. | |
| R0250/C0040 | Deductions for participations where there is non–availability of information (Article 229) – tier 2 | This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC, Tier 2. | |
| R0250/C0050 | Deductions for participations where there is non–availability of information (Article 229) – tier 3 | This is the deduction of the participations in related undertakings when the information necessary for calculating the group solvency is not available, according to article 229 of the Directive 2009/138/EC, Tier 3. | |
| R0260/C0010 | Deduction for participations included via deduction and aggregation ("D&A") when the combination of methods is used – total | This is the total deduction of the participations in related undertakings included with the Deduction and Aggregation when the combination of methods is used. | |
| R0260/C0020 | Deduction for participations included with D&A when the combination of methods is used – tier 1 unrestricted | This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used – tier 1 unrestricted. | |
| R0260/C0030 | Deduction for participations included with D&A when the combination of methods is used – tier 1 restricted | This is the deduction of the participations in related undertakings included with the Deduction and Aggregation when a combination of methods is used – tier 1 restricted. | |
| R0260/C0040 | Deduction for participations included with D&A when the combination of methods is used – tier 2 | This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used – tier 2. | |
| R0260/C0050 | Deduction for participations included with D&A when combination of methods is used – tier 3 | This is the deduction of the participations in related undertakings included with the Deduction and Aggregation method when the combination of methods is used – tier 3. | |
| R0270/C0010 | Total of non–available own fund items – total | This is the total of non– available own fund items. | |
| R0270/C0020 | Total of non–available own fund items – tier 1 unrestricted | This is the non– available own fund items in Tier 1 unrestricted items. | |
| R0270/C0030 | Total of non–available own fund items – tier 1 restricted | This is the non–available own fund items – tier 1 restricted items. | |
| R0270/C0040 | Total of non–available own fund items – tier 2 | This is the non–available own fund items – tier 2. | |
| R0270/C0050 | Total of non–available own fund items – tier 3 | This is the non–available own fund items – tier 3. | |
| R0280/C0010 | Total deductions – total | This is the total amount of deductions not included in the reconciliation reserves. | |
| R0280/C0020 | Total deductions – tier 1 unrestricted | This is the amount of deductions from tier 1 unrestricted not included in the reconciliation reserves. | |
| R0280/C0030 | Total deductions – tier 1 restricted | This is the amount of deductions from tier 1 restricted not included in the reconciliation reserves. | |
| R0280/C0040 | Total deductions – tier 2 | This is the amount of deductions from tier 2 not included in the reconciliation reserves. | |
| R0280/C0050 | Total deductions – tier 3 | This is the amount of deductions from tier 3 not included in the reconciliation reserves. | |
| **Total basic own funds after deductions** | | |
| R0290/C0010 | Total basic own funds after deductions | This is the total amount of basic own fund items after deductions. |
| R0290/C0020 | Total basic own funds after deductions – tier 1 unrestricted | This is the amount of basic own fund items after deductions that meet the criteria for Tier 1 unrestricted items. |
| R0290/C0030 | Total basic own funds after deductions – tier 1 restricted | This is the amount of basic own fund items after deductions that meet the criteria for Tier 1 restricted items. |
| R0290/C0040 | Total basic own funds after deductions – tier 2 | This is the amount of basic own fund items after deductions that meet the criteria for Tier 2. |
| R0290/C0050 | Total basic own funds after deductions – tier 3 | This is the amount of basic own fund items after deductions that meet the criteria for Tier 3. |
| **Ancillary own funds** | | |
| R0300/C0010 | Unpaid and uncalled ordinary share capital callable on demand – total | This is the total amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand. |
| R0300/C0040 | Unpaid and uncalled ordinary share capital callable on demand – tier 2 | This is the amount of issued ordinary share capital that has not been called up or paid up but that is callable on demand that meets the criteria for Tier 2. |
| R0310/C0010 | Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual – type undertakings, callable on demand–total | This is the total amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings that has not been called up or paid up but that is callable on demand. |
| R0310/C0040 | Unpaid and uncalled initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings, callable on demand – tier 2 | This is the amount of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual–type undertakings that has not been called up or paid up but that is callable on demand that meets the criteria for Tier 2. |
| R0320/C0010 | Unpaid and uncalled preference shares callable on demand – total | This is the total amount of preference shares that have not been called up or paid up but that are callable on demand. |
| R0320/C0040 | Unpaid and uncalled preference shares callable on demand – tier 2 | This is the amount of preference shares that have not been called up or paid up but that are callable on demand that meet the criteria for Tier 2. |
| R0320/C0050 | Unpaid and uncalled preference shares callable on demand – tier 3 | This is the amount of preference shares that have not been called up or paid up but that are callable on demand that meet the criteria for Tier 3 |
| R0330/C0010 | A legally binding commitment to subscribe and pay for subordinated liabilities on demand – total | This is the total amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand. |
| R0330/C0040 | A legally binding commitment to subscribe and pay for subordinated liabilities on demand – tier 2 | This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 2. |
| R0330/C0050 | A legally binding commitment to subscribe and pay for subordinated liabilities on demand – tier 3 | This is the amount of legally binding commitments to subscribe and pay for subordinated liabilities on demand that meet the criteria for Tier 3. |
| R0340/C0010 | Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC – total | This is the total amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC. |
| R0340/C0040 | Letters of credit and guarantees under Article 96(2) of the Directive 2009/138/EC – tier 2 | This is the amount of letters of credit and guarantees that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC that meet the criteria for Tier 2. |
| R0350/C0010 | Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC – total | This is the total amount of letters of credit and guarantees that satisfy criteria for Tier 2 or Tier 3, other than those that are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC. |
| R0350/C0040 | Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC – tier 2 | This is the amount of letters of credit and guarantees that meet the criteria for Tier 2, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC. |
| R0350/C0050 | Letters of credit and guarantees other than under Article 96(2) of the Directive 2009/138/EC– tier 3 | This is the amount of letters of credit and guarantees that meet the criteria for Tier 3, other than those which are held in trust for the benefit of insurance creditors by an independent trustee and provided by credit institutions authorised in accordance with Directive 2006/48/EC. |
| R0360/C0010 | Supplementary members calls under first subparagraph of Article 96(3) of the Directive 2009/138/EC – total | This is the total amount of any future claims which mutual or mutual–type associations of ship owners with variable contributions solely insuring risks listed in classes 6, 12 and 17 in Part A of Annex I may have against their members by way of a call for supplementary contributions, within the following 12 months. |
| R0360/C0040 | Supplementary members calls under first subparagraph of Article 96(3) of the Directive 2009/138/EC – tier 2 | This is the amount of any future claims which mutual or mutual–type associations of ship owners with variable contributions solely insuring risks listed in classes 6, 12 and 17 in Part A of Annex I may have against their members by way of a call for supplementary contributions, within the following 12 months. |
| R0370/C0010 | Supplementary members calls – other than under first subparagraph of Article 96(3) of the Directive 2009/138/EC | This is the total amount of any future claims which mutual or mutual–type associations with variable contributions may have against their members by way of a call for supplementary contributions, within the following 12 months, other than those described in the first subparagraph of article 96(3) of the Directive 2009/138/EC. |
| R0370/C0040 | Supplementary members calls – other than under first subparagraph of Article 96(3) of the Directive 2009/138/EC – tier 2 | This is the amount of any future claims which mutual or mutual–type associations of with variable contributions may have against their members by way of a call for supplementary contributions within the following 12 months, other than those described in the first subparagraph of article 96(3) of the Directive 2009/138/EC that meet the criteria for Tier 2. |
| R0370/C0050 | Supplementary members calls – other than under first subparagraph of Article 96(3) of the Directive 2009/138/EC – tier 3 | This is the amount of any future claims which mutual or mutual–type associations with variable contributions may have against their members by way of a call for supplementary contributions within the following 12 months, other than those described in the first subparagraph of article 96(3) of the Framework Directive 2009/138/EC that meet the criteria for Tier 3. |
| R0380/C0010 | Non available ancillary own funds at group level – total | This is the total amount of ancillary own funds which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC. | |
| R0380/C0040 | Non available ancillary own funds at group level – tier 2 | This is the amount of ancillary own funds which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 2. | |
| R0380/C0050 | Non available ancillary own funds at group level – tier 3 | This is the amount of ancillary own funds which are deemed non–available as defined in Article 222(2)–(5) of the Directive 2009/138/EC that meet the criteria for Tier 3. | |
| R0390/C0010 | Other ancillary own funds – total | This is the total amount of other ancillary own funds. |
| R0390/C0040 | Other ancillary own funds – tier 2 | This is the amount of other ancillary own funds that meet criteria for Tier 2. |
| R0390/C0050 | Other ancillary own funds – tier 3 | This is the amount of other ancillary own funds that meet criteria for Tier 3. |
| R0400/C0010 | Total ancillary own funds | This is the total amount of ancillary own fund items. |
| R0400/C0040 | Total ancillary own funds tier 2 | This is the amount of ancillary own fund items that meet the criteria for Tier 2. |
| R0400/C0050 | Total ancillary own funds – tier 3 | This is the amount of ancillary own fund items that meet the criteria for Tier 3. |
| **Own funds of other financial sectors**  **The following items are applicable also in case of D&A and combination of methods** | | | |
| R0410/C0010 | Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies – total | Total of own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0410/C0020 | Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies – Tier 1 unrestricted | Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction – tier 1 unrestricted.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0410/C0030 | Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies – Tier 1 restricted | Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction – tier 1 restricted.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0410/C0040 | Credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies – Tier 2 | Own funds in credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies already net of any relevant Intragroup Transaction – tier 2.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0420/C0010 | Institutions for occupational retirement provision – total | Total of own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0420/C0020 | Institutions for occupational retirement provision –tier 1 unrestricted | Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 1 unrestricted.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC | |
| R0420/C0030 | Institutions for occupational retirement provision –tier 1 restricted | Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 1 restricted.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Article 228, paragraph 2 of the Directive 2009/138/EC | |
| R0420/C0040 | Institutions for occupational retirement provision –tier 2 | Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 2.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC | |
| R0420/C0050 | Institutions for occupational retirement provision –tier 3 | Own funds in institutions for occupational retirement provision, already net of any relevant Intragroup Transaction– tier 3.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Article 228, paragraph 2 of the Directive 2009/138/EC | |
| R0430/C0010 | Non–regulated entities carrying out financial activities – total | Total of own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction. Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0430/C0020 | Non–regulated entities carrying out financial activities – tier 1 unrestricted | Own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction – tier 1 unrestricted.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to Article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0430/C0030 | Non–regulated entities carrying out financial activities – tier 1 restricted | Own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction – tier 1 restricted.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0430/C0040 | Non–regulated entities carrying out financial activities – tier 2 | Own funds in non–regulated entities carrying out financial activities, already net of any relevant Intragroup Transaction – tier 2.  Those items should be also deducted of any non–available own funds according to the relevant sectoral rules and deducted of own funds according to article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0440/C0010 | Total own funds of other financial sectors – total | Total of own funds in other financial sectors.  The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0440/C0020 | Total own funds of other financial sectors – tier 1 unrestricted | Total of own funds in other financial sectors –tier 1 unrestricted.  The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0440/C0030 | Total own funds of other financial sectors – tier 1 restricted | Total of own funds in other financial sectors –tier 1 restricted.  The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0440/C0040 | Total own funds of other financial sectors – tier 2 | Total of own funds in other financial sectors –tier 2.  The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC. | |
| R0440/C0050 | Total own funds of other financial sectors – tier 3 | Total of own funds in other financial sectors –tier 3.  The total own funds deducted in cell R0230/C0010 are brought back here after the adjustment for non– available own funds according to the relevant sectoral rules and after the deduction according to Article 228, paragraph 2 of the Directive 2009/138/EC. | |
| **Own funds when using the D&A, exclusively or in combination of method 1** | | | |
| R0450/C0010 | Own funds aggregated when using the D&A and combination of method – Total – | These are the total eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods; after the deduction of non–available own funds at group level. | |
| R0450/C0020 | Own funds aggregated when using the D&A and combination of method – Tier 1 unrestricted | These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods, classified as Tier 1 unrestricted after the deduction of non–available own funds at group level | |
| R0450/C0030 | Own funds aggregated when using the D&A and combination of method – Tier 1 restricted | These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods, classified as Tier 1 restricted after the deduction of non available own funds at group level | |
| R0450/C0040 | Own funds aggregated when using the D&A and combination of method – Tier 2 | These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods, classified as Tier 2 after the deduction of non available own funds at group level. | |
| R0450/C0050 | Own funds aggregated when using the D&A and combination of method – Tier 3 | These are the eligible own funds of the related undertakings that have to be added for the calculation of the aggregated own funds when using the D&A or a combination of methods, classified as Tier 3 after the deduction of non available own funds at group level. | |
| R0460/C0010 | Own funds aggregated when using the D&A and combination of method net of IGT – Total | These are the total eligible own funds after the elimination of the intra–group transactions for the calculation of the aggregated group eligible own funds.  The own funds figure reported here shall be net of non available own funds and net of IGTs. | |
| R0460/C0020 | Own funds aggregated when using the D&A and combination of method net of IGT – Tier 1 unrestricted | These are the eligible own funds after the elimination of the intra–group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 unrestricted items.  The own funds figure reported here shall be net of non available own funds and net of IGTs. | |
| R0460/C0030 | Own funds aggregated when using the D&A and combination of method net of IGT – Tier 1 restricted | These are the eligible own funds after the elimination of the intra–group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 1 restricted. The own funds figure reported here shall be net of non available own funds and net of IGTs. | |
| R0460/C0040 | Own funds aggregated when using the D&A and combination of method net of IGT – Tier 2 | These are the eligible own funds after the elimination of the intra–group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 2. The own funds figure reported here shall be net of non available own funds and net of IGTs. | |
| R0460/C0050 | Own funds aggregated when using the D&A and combination of method net of IGT – Tier 3 | These are the eligible own funds after the elimination of the intra–group transactions for the calculation of the aggregated group eligible own funds, classified as Tier 3. The own funds figure reported here shall be net of non available own funds and net of IGTs. | |
| R0520/C0010 | Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) –total | This is the total own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via D&A. | |
| R0520/C0020 | Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) – tier 1 unrestricted | This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via D&A and that meet the criteria to be included in Tier 1 unrestricted items. | |
| R0520/C0030 | Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) – tier 1 restricted | This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via D&A and that meet the criteria to be included in Tier 1 restricted items. | |
| R0520/C0040 | Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A) – tier 2 | This is the own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated group SCR but excluding the own funds from other financial sector and from the undertakings included via D&A and that meet the criteria to be included in Tier 2. | |
| R0520/C0050 | Total available own funds to meet the consolidated group SCR (excluding the other financial sector and the undertakings included via D&A)– tier 3 | This is the own funds of the undertaking, comprising basic own funds after deductions, plus ancillary own funds, that are available to meet the consolidated group SCR but excluding the other financial sector and from the undertakings included via D&A and that meet the criteria to be included in Tier 3. | |
| R0530/C0010 | Total available own funds to meet the minimum consolidated group SCR –total | This is the total own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sector and from the undertakings included via D&A. | |
| R0530/C0020 | Total available own funds to meet the minimum consolidated group SCR– tier 1 unrestricted | This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier 1 unrestricted. | |
| R0530/C0030 | Total available own funds to meet the minimum consolidated group SCR – tier 1 restricted | This is the own funds of the group, comprising basic own funds after deductions, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier 1 restricted items. | |
| R0530/C0040 | Total available own funds to meet the minimum consolidated group SCR – tier 2 | This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the minimum SCR for a group and that meet the criteria to be included in Tier 2. | |
| R0560/C0010 | Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – total | This is the total group own funds which are eligible to cover the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A ) under the limits  For the purpose of the eligibility of those own fund items the consolidated group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of the Delegated Regulation (EU) 2015/35) consistently. | |
| R0560/C0020 | Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – tier 1 unrestricted | This is the group own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A), that meet the criteria for Tier 1 unrestricted items. | |
| R0560/C0030 | Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – tier 1 Restricted | This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A), that meet the criteria for Tier 1 restricted items. | |
| R0560/C0040 | Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – tier 2 | This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A), that meet the criteria for Tier 2. | |
| R0560/C0050 | Total eligible own funds to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A) – tier 3 | This is the own funds which are eligible under the limits set out to meet the consolidated group SCR (excluding own funds from other financial sector and from the undertakings included via D&A), that meet the criteria for Tier 3. | |
| R0570/C0010 | Total eligible own funds to meet the minimum consolidated group SCR– total | This is the total eligible own funds to meet the minimum consolidated group SCR. | |
| R0570/C0020 | Total eligible own funds to meet the minimum consolidated group SCR – tier 1 unrestricted | This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 1 unrestricted items. | |
| R0570/C0030 | Total eligible e own funds to meet the minimum consolidated group SCR – tier 1 restricted | This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 1 restricted items. | |
| R0570/C0040 | Total eligible own funds to meet the minimum consolidated group SCR – tier 2 | This is the eligible own funds of the group, that are available to meet the minimum consolidated group SCR that meet the criteria to be included in Tier 2. | |
| R0590/C0010 | Consolidated Group SCR | Consolidated group SCR calculated for the consolidated data in accordance with Article 336, (a), (b), (c) and (d) of Delegated Regulation (EU) 2015/35.  For quarterly reporting this is the latest SCR to be calculated and reported, either the annual one or a more recent one in case the SCR has been recalculated (e.g. due to a change in risk profile), including capital add on. | |
| R0610/C0010 | Minimum consolidated Group SCR | Minimum consolidated group SCR calculated for the consolidated data (method 1) as per Article 230 or 231 of the Solvency II Directive 2009/138/EC. | |
| R0630/C0010 | Ratio of Eligible own funds to the consolidated group SCR (excluding other financial sectors and the undertakings included via D&A) | This is the solvency ratio calculated as the total of eligible own funds to meet the consolidated group SCR divided by the consolidated group SCR, excluding capital requirements and own funds from other financial sectors and the undertakings included via D&A.  For the purpose of this ratio the consolidated group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of the Delegated Regulation (EU) 2015/35)). | |
| R0650/C0010 | Ratio of Eligible own funds to Minimum Consolidated Group SCR | This is the minimum solvency ratio calculated as the total of eligible own funds to meet the Minimum Consolidated group SCR divided by the Minimum Consolidated group SCR (excluding other financial sectors and the undertakings included via D&A). | |
| R0660/C0010 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) | This is the total eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A, to meet the total group SCR. | |
| R0660/C0020 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) – tier 1 unrestricted | This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A, to meet the total group SCR that meet the criteria to be included in Tier 1 unrestricted | |
| R0660/C0030 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) – tier 1 restricted | This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A to meet the total group SCR that meet the criteria to be included in Tier 1 restricted | |
| R0660/C0040 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) – tier 2 | This is the eligible own funds, including the own funds from the other financial sectors and from the undertakings included via D&A to meet the total group SCR that meet the criteria to be included in Tier 2 | |
| R0660/C0050 | Total eligible own funds to meet the group SCR (including own funds from other financial sector and from undertakings included via D&A) – tier 3 | This is the eligible available own funds, including the own funds from the other financial sectors and from the undertakings included via D&A to meet the total group SCR that meet the criteria to be included in Tier 3 | |
| R0670/C0010 | SCR for entities included with D&A method | This is the total of solvency capital requirements for undertakings included with Deduction and Aggregation method. This cell shall include sum of the proportional share of the SCR for undertakings included in the group solvency calculation through D&A. It’s only relevant in case of D&A and combination of methods. | |
| R0680/C0010 | Group SCR | The group SCR is the sum of the consolidated group SCR calculated in accordance with Article 336, (a), (b), (c) and (d) of Delegated Regulation (EU) 2015/35 (R0590/C0010) and the SCR for entities included with D&A (R0670/C0010). | |
| R0690/C0010 | Ratio of Eligible own funds to the group SCR including other financial sectors and D&A undertakings | This is solvency ratio calculated as the total of eligible own funds to meet the group SCR divided by the group SCR, including other financial sectors and D&A undertakings | |
| **Reconciliation Reserve** | | |
| R0700/C0060 | Excess of assets over liabilities | This is the excess of assets over liabilities as reported in the Solvency 2 balance sheet. |
| R0710/C0060 | Own shares (held directly and indirectly) | This is the amount of own shares held by the participating insurance or reinsurance undertaking, the insurance holding company or the mixed financial holding company and the related undertakings, both directly and indirectly . |
| R0720/C0060 | Foreseeable dividends, distributions and charges | These are the dividends, distributions and charges foreseeable by the undertaking. |
| R0730/C0060 | Other basic own fund items | These are the basic own fund items included in points (a)(i) to (v) of Article 69, Article 72(a) and Article 76(a), as well as those basic own fund items approved by the supervisory authority in accordance with Article 79 of the Delegated Regulation (EU) 2015/35. |
| R0740/C0060 | Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds | This is the total amount of the adjustment to the reconciliation reserve due to the existence of restricted own fund items in respect of ring–fenced funds and matching portfolios at group level. |
| R0750/C0060 | Other non available own funds | These are other non available own funds of related undertakings according to Article 335 (1)(d) and (f) of Delegated Regulation (EU) 2015/35. | |
| R0760/C0060 | Reconciliation reserve – total | This is the reconciliation reserve of the undertaking, before deductions for participations. |
| R0770/C0060 | Expected profits included in future premiums (EPIFP) – Life business | The reconciliation reserve includes an amount of the excess of assets over liabilities that corresponds to the expected profit in future premiums (EPIFP). This cell represents that amount for the life business of the undertaking. |
| R0780/C0060 | Expected profits included in future premiums (EPIFP) – Non– life business | The reconciliation reserve includes an amount of the excess of assets over liabilities that corresponds to the expected profit in future premiums (EPIFP). This cell represents that amount for the non–life business of the undertaking. |
| R0790/C0060 | Total Expected profits included in future premiums (EPIFP) | This is the total amount calculated as expected profits included in future premiums. |

**S.23.02 – Detailed information by tiers on own funds**

**General comments:**

This section relates to annual submission for groups when method 1 is used, either exclusively or in combination with method 2.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| R0010/C0010 | Ordinary share capital –Paid in – total | This is the total of paid in ordinary share capital, including own shares. |
| R0010/C0020 | Ordinary share capital – Paid in – tier 1 | This is the total of paid in ordinary share capital that meets the criteria for Tier 1, including own shares. |
| R0020/C0010 | Ordinary share capital –Called up but not yet paid in – total | This is the total amount of ordinary shares that have been called up but not yet paid in, including own shares. |
| R0020/C0040 | Ordinary share capital –Called up but not yet paid in – tier 2 | This is the amount of ordinary shares that have been called up but not yet paid in that meet the criteria for Tier 2, including own shares. |
| R0030/C0010 | Own shares held – total | This is the total amount of own shares held by the undertaking. |
| R0030/C0020 | Own shares held – tier 1 | This is the total amount of own shares held by the undertaking, that meet the criteria for Tier 1. |
| R0100/C0010 | Total ordinary share capital | This is the total of ordinary share capital. Note that own shares held will be included in either paid in or called up but not yet paid in. |
| R0100/C0020 | Total ordinary share capital – tier 1 | This is the total of ordinary share capital that meets the criteria for Tier 1. Note that own shares held will be included in either paid in or called up but not yet paid in. |
| R0100/C0040 | Total ordinary share capital – tier 2 | This is the total of ordinary share capital that meets the criteria for Tier 2. |
| R0110/C0010 | Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking –Paid in – total | This is the total of paid in initial funds, members' contributions or the equivalent basic own–fund item for mutual and mutual–type undertaking. |
| R0110/C0020 | Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking –Pain in – tier 1 | This is the total of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 1. |
| R0120/C0010 | Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking –Called up but not yet paid in – total | This is the total of called up but not yet paid in initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking |
| R0120/C0040 | Initial funds, members' contributions or the equivalent basic own–fund items for mutual and mutual–type undertaking –Called up but not yet paid in – tier 2 | This is the total of initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 2. |
| R0200/C0010 | Total initial funds, members’ contributions or the equivalent basic own fund item for mutual and mutual type undertaking | This is the total initial funds, members’ contributions or the equivalent basic own fund item for mutual and mutual type undertaking. |
| R0200/C0020 | Total initial funds, members’ contributions or the equivalent basic own fund item for mutual and mutual type undertaking – tier 1 | This is the total of the initial funds, members’ contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 1. |
| R0200/C0040 | Total initial funds, members’ contributions or the equivalent basic own fund item for mutual and mutual type undertaking – tier 2 | This is the total of the initial funds, members’ contributions or the equivalent basic own fund item for mutual and mutual type undertaking that meets the criteria for Tier 2. |
| R0210/C0010 | Subordinated mutual member accounts – Dated subordinated – total | This is the total amount of dated subordinated mutual member accounts. |
| R0210/C0020 | Subordinated mutual member accounts – Dated subordinated – tier 1 | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 1. |
| R0210/C0030 | Subordinated mutual member accounts – Dated subordinated – tier 1 of which counted under transitionals | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0210/C0040 | Subordinated mutual member accounts – Dated subordinated – tier 2 | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 2. |
| R0210/C0050 | Subordinated mutual member accounts – Dated subordinated – tier 2 of which counted under transitionals | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0210/C0060 | Subordinated mutual member accounts – Dated subordinated – tier 3 | This is the total amount of dated subordinated mutual member accounts that meet the criteria for Tier 3. |
| R0220/C0010 | Subordinated mutual member accounts – Undated subordinated with a call option – total | This is the total of undated subordinated mutual member accounts with a call option. |
| R0220/C0020 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 1 | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 1. |
| R0220/C0030 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 1 of which counted under transitionals | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0220/C0040 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 2 | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 2. |
| R0220/C0050 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 2 of which counted under transitionals | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0220/C0060 | Subordinated mutual member accounts – Undated subordinated with a call option – tier 3 | This is the total of undated subordinated mutual member accounts with a call option that meet the criteria for Tier 3. |
| R0230/C0010 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – total | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem. |
| R0230/C0020 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 1 | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 1. |
| R0230/C0030 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 1 of which counted under transitionals | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0230/C0040 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 2 | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 2. |
| R0230/C0050 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 2 of which counted under transitionals | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0230/C0060 | Subordinated mutual member accounts – Undated subordinated with no contractual opportunity to redeem – tier 3 | This is the total of undated subordinated mutual member accounts with no contractual opportunity to redeem that meet the criteria for Tier 3. |
| R0300/C0010 | Total subordinated mutual member accounts | This is the total subordinated mutual member accounts. |
| R0300/C0020 | Total subordinated mutual member accounts – tier 1 | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 1. |
| R0300/C0030 | Total subordinated mutual member accounts – tier 1 of which counted under transitionals | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0300/C0040 | Total subordinated mutual member accounts – tier 2 | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 2. |
| R0300/C0050 | Total subordinated mutual member accounts – tier 2 of which counted under transitionals | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0300/C0060 | Total subordinated mutual member accounts – tier 3 | This is the total of the subordinated mutual member accounts that meet the criteria for Tier 3. |
| R0310/C0010 | Dated preference shares – total | This is the total dated preference shares. |
| R0310/C0020 | Dated preference shares – tier 1 | This is the total of dated preference shares that meet the criteria for Tier 1. |
| R0310/C0030 | Dated preference shares – tier 1 of which counted under transitionals | This is the total of dated preference shares that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0310/C0040 | Dated preference shares – tier 2 | This is the total of dated preference shares that meet the criteria for Tier 2. |
| R0310/C0050 | Dated preference shares – tier 2 of which counted under transitionals | This is the total of dated preference shares that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0310/C0060 | Dated preference shares – tier 3 | This is the total of dated preference shares that meet the criteria for Tier 3. |
| R0320/C0010 | Undated preference shares with a call option – total | This is the total undated preference shares with a call option. |
| R0320/C0020 | Undated preference shares with a call option – tier 1 | This is the total of undated preference shares with a call option that meet the criteria for Tier 1. |
| R0320/C0030 | Undated preference shares with a call option – tier 1 of which counted under transitionals | This is the total of undated preference shares with a call option that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0320/C0040 | Undated preference shares with a call option – tier 2 | This is the total of undated preference shares with a call option that meet the criteria for Tier 2. |
| R0320/C0050 | Undated preference shares with a call option – tier 2 of which counted under transitionals | This is the total of undated preference shares with a call option that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0320/C0060 | Undated preference shares with a call option – tier 3 | This is the total of undated preference shares with a call option that meet the criteria for Tier 3. |
| R0330/C0010 | Undated preference shares with no contractual opportunity to redeem – total | This is the total undated preference shares with no contractual opportunity to redeem. |
| R0330/C0020 | Undated preference shares with no contractual opportunity to redeem – tier 1 | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 1. |
| R0330/C0030 | Undated preference shares with no contractual opportunity to redeem – tier 1 of which counted under transitionals | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0330/C0040 | Undated preference shares with no contractual opportunity to redeem – tier 2 | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 2. |
| R0330/C0050 | Undated preference shares with no contractual opportunity to redeem – tier 2 of which counted under transitionals | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0330/C0060 | Undated preference shares with no contractual opportunity to redeem – tier 3 | This is the total of undated preference shares with no contractual opportunity to redeem that meet the criteria for Tier 3. |
| R0400/C0010 | Total preference shares | This is the total preference shares. |
| R0400/C0020 | Total preference shares – tier 1 | This is the total of preference shares that meet the criteria for Tier 1. |
| R0400/C0030 | Total preference shares – tier 1 of which counted under transitionals | This is the total of preference shares that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0400/C0040 | Total preference shares – tier 2 | This is the total of preference shares that meet the criteria for Tier 2. |
| R0400/C0050 | Total preference shares – tier 2 of which counted under transitionals | This is the total of preference shares that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0400/C0060 | Total preference shares – tier 3 | This is the total of preference shares that meet the criteria for Tier 3. |
| R0410/C0010 | Dated subordinated liabilities – total | This is the total of dated subordinated liabilities. |
| R0410/C0020 | Dated subordinated liabilities– tier 1 | This is the amount of dated subordinated liabilities that meet the criteria for Tier 1. |
| R0410/C0030 | Dated subordinated liabilities – tier 1 of which counted under transitionals | This is the amount of dated subordinated liabilities that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0410/C0040 | Dated subordinated liabilities– tier 2 | This is the amount of dated subordinated liabilities that meet the criteria for Tier 2. |
| R0410/C0050 | Dated subordinated liabilities– tier 2 of which counted under transitionals | This is the amount of dated subordinated liabilities that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0410/C0060 | Dated subordinated liabilities– tier 3 | This is the amount of dated subordinated liabilities that meet the criteria for Tier 3. |
| R0420/C0010 | Undated subordinated liabilities with a contractual opportunity to redeem – total | This is the total of undated subordinated liabilities that have a contractual opportunity to redeem. |
| R0420/C0020 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 1 | This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 1. |
| R0420/C0030 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 1 of which counted under transitionals | This is the amount of undated subordinated liabilities with a contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0420/C0040 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 2 | This is the amount of undated subordinated liabilities with a contractual opportunity to redeem that meet the criteria for Tier 2. |
| R0420/C0050 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 2 of which counted under transitionals | This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0420/C0060 | Undated subordinated liabilities with a contractual opportunity to redeem – tier 3 | This is the amount of undated subordinated liabilities with contractual opportunity to redeem that meet the criteria for Tier 3. |
| R0430/C0010 | Undated subordinated liabilities with no contractual opportunity to redeem – total | This is the total of undated subordinated liabilities with no contractual opportunity to redeem. |
| R0430/C0020 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 1 | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 1. |
| R0430/C0030 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 1 of which counted under transitionals | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0430/C0040 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 2 | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 2. |
| R0430/C0050 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 2 of which counted under transitionals | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0430/C0060 | Undated subordinated liabilities with no contractual opportunity to redeem – tier 3 | This is the amount of undated subordinated liabilities with no contractual opportunity to redeem that meet the criteria for Tier 3. |
| R0500/C0010 | Total subordinated liabilities – total | This is the total of subordinated liabilities. |
| R0500/C0020 | Total subordinated liabilities – tier 1 | This is the total of subordinated liabilities that meet the criteria for Tier 1. |
| R0500/C0030 | Total subordinated liabilities – tier 1 of which counted under transitionals | This is the total of subordinated liabilities that meet the criteria for Tier 1 that are counted under the transitional provisions. |
| R0500/C0040 | Total subordinated liabilities – tier 2 | This is the amount of subordinated liabilities that meet the criteria for Tier 2. |
| R0500/C0050 | Total subordinated liabilities – tier 2 of which counted under transitionals | This is the amount of subordinated liabilities that meet the criteria for Tier 2 that are counted under the transitional provisions. |
| R0500/C0060 | Total subordinated liabilities – tier 3 | This is the amount of subordinated liabilities that meet the criteria for Tier 3. |
| R0510/C0070 | Ancillary own fund items for which an amount was approved – tier 2 initial amounts approved | This the initial amount approved for ancillary own funds for which an amount was approved under Tier 2. |
| R0510/C0080 | Ancillary own fund items for which an amount was approved – tier 2 current amounts | This is the current amount for ancillary own funds for which an amount was approved under Tier 2. |
| R0510/C0090 | Ancillary own fund items for which an amount was approved – tier 3 initial amounts approved | This the initial amount approved for ancillary own funds for which an amount was approved under Tier 3. |
| R0510/C0100 | Ancillary own fund items for which an amount was approved – tier 3 current amounts | This is the current amount for ancillary own funds for which an amount was approved under Tier 3. |
| R0520/C0080 | Ancillary own fund items for which a method was approved – tier 2 current amounts | This is the current amount for ancillary own funds for which a method was approved under Tier 2. |
| R0520/C0100 | Ancillary own fund items for which a method was approved – tier 3 current amounts | This is the current amount for ancillary own funds for which a method was approved under Tier 3. |
| R0600/C0110 | Excess of assets over liabilities – attribution of valuation differences –Difference in the valuation of assets | This is the difference in the valuation of assets. |
| R0610/C0110 | Excess of assets over liabilities – attribution of valuation differences – Difference in the valuation of technical provisions | This is the difference in the valuation of technical provisions. |
| R0620/C0110 | Excess of assets over liabilities – attribution of valuation differences –Difference in the valuation of other liabilities | This is the difference in the valuation of other liabilities. |
| R0630/C0110 | Total of reserves and retained earnings from financial statements | This is total reserves and retained earnings taken from the financial statements. |
| R0640/C0110 | Other, please explain why you need to use this line. | This is the amount of any other items not already identified. When reporting a value in R0640/C0110, the value in R0640/C0120 shall provide an explanation and details of such items. |
| R0640/C0120 | Other, please explain why you need to use this line | This is the explanation of other items reported in R0640/C0110. |
| R0650/C0110 | Reserves from financial statements adjusted for Solvency II valuation differences | This is the total of reserves from the financial statements after adjustment for valuation differences.  This item shall include values from financial statement such as retained earnings, reserve capital, net profit, profits from previous years, revaluation capital (fund), other reserve capital. |
| R0660/C0110 | Excess of assets over liabilities attributable to basic own fund items (excluding the reconciliation reserve) | This is the excess of assets over liabilities attributable to basic own funds, excluding reconciliation reserve. |
| R0700/C0110 | Excess of assets over liabilities | This is the amount of excess of assets over liabilities. |

**S.23.03 – Annual movements on own funds**

**General comments:**

This section relates to annual submission for groups when method 1 is used, either exclusively or in combination with method 2.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| **Ordinary share capital – movements in the reporting period** | | |
| R0010/C0010 | Ordinary share capital –Paid in – balance brought forward | This is the balance of paid in ordinary share capital brought forward from the previous reporting period. |
| R0010/C0020 | Ordinary share capital –Paid in – increase | This is the increase in paid in ordinary share capital over the reporting period. |
| R0010/C0030 | Ordinary share capital –Paid in – reduction | This is the reduction in paid in ordinary share capital over the reporting period. |
| R0010/C0060 | Ordinary share capital –Paid in – balance carried forward | This is the balance of paid in ordinary share capital carried forward to the next reporting period. |
| R0020/C0010 | Ordinary share capital –Called up but not yet paid in – balance brought forward | This is the balance of called up but not yet paid in ordinary share capital brought forward from the previous reporting period. |
| R0020/C0020 | Ordinary share capital –Called up but not yet paid in – increase | This is the increase in called up but not yet paid in ordinary share capital over the reporting period. |
| R0020/C0030 | Ordinary share capital –Called up but not yet paid in – reduction | This is the reduction in called up but not yet paid in ordinary share capital over the reporting period. |
| R0020/C0060 | Ordinary share capital –Called up but not yet paid in – balance carried forward | This is the balance of called up but not yet paid in ordinary share capital carried forward to the next reporting period. |
| R0030/C0010 | Own shares held – balance brought forward | This is the balance of own shares held, brought forward from the previous reporting period. |
| R0030/C0020 | Own shares held – increase | This is the increase in own shares held, brought over the reporting period. |
| R0030/C0030 | Own shares held – reduction | This is the reduction in own shares held, brought over the reporting period. |
| R0030/C0060 | Own shares held – balance carried forward | This is the balance of own shares held carried forward to the next reporting period. |
| R0100/C0010 | Total ordinary share capital – balance brought forward | This is the balance of total ordinary share capital brought forward from the previous reporting period. R0100/C0010 includes own shares held. |
| R0100/C0020 | Total ordinary share capital – increase | This is the increase in total ordinary share capital over the reporting period. |
| R0100/C0030 | Total ordinary share capital – reduction | This is the reduction in total ordinary share capital over the reporting period. |
| R0100/C0060 | Total ordinary share capital – balance carried forward | This is the balance of total ordinary share capital carried forward to the next reporting period. |
| **Share premium account related to ordinary share capital – movements in the reporting period** | | |
| R0110/C0010 | Share premium account related to ordinary share capital –Tier 1 – balance brought forward | This is the balance of the share premium account related to ordinary share capital that is tier 1 brought forward from the previous reporting period. |
| R0110/C0020 | Share premium account related to ordinary share capital –Tier 1 – increase | This is the increase in the share premium account related to ordinary share capital that is tier 1 over the reporting period. |
| R0110/C0030 | Share premium account related to ordinary share capital –Tier 1 – reduction | This is the reduction in the share premium account related to ordinary share capital that is tier 1 over the reporting period. |
| R0110/C0060 | Share premium account related to ordinary share capital –Tier 1 – balance carried forward | This is the balance of the share premium account related to ordinary share capital that is tier 1 carried forward to the next reporting period. |
| R0120/C0010 | Share premium account related to ordinary share capital –Tier 2 – balance brought forward | This is the balance of the share premium account related to ordinary share capital that is tier 2 brought forward from the previous reporting period. |
| R0120/C0020 | Share premium account related to ordinary share capital –Tier 2 – increase | This is the increase in the share premium account related to ordinary share capital that is tier 2 over the reporting period. |
| R0120/C0030 | Share premium account related to ordinary share capital –Tier 2 – reduction | This is the reduction in the share premium account related to ordinary share capital that is tier 2 over the reporting period. |
| R0120/C0060 | Share premium account related to ordinary share capital –Tier 2 – balance carried forward | This is the balance of the share premium account related to ordinary share capital that is tier 2 carried forward to the next reporting period. |
| R0200/C0010 | Share premium account related to ordinary share capital –Total – balance brought forward | This is the total balance of the share premium account related to ordinary share capital brought forward from the previous reporting period. |
| R0200/C0020 | Share premium account related to ordinary share capital –Total – increase | This is the increase in the total share premium account related to ordinary share capital over the reporting period. |
| R0200/C0030 | Share premium account related to ordinary share capital –Total – reduction | This is the reduction in the total share premium account related to ordinary share capital over the reporting period. |
| R0200/C0060 | Share premium account related to ordinary share capital –Total – balance carried forward | This is the balance of the share premium account related to ordinary share capital carried forward to the next reporting period. |
| **Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – movements in the reporting period** | | |
| R0210/C0010 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings ––Paid in – balance brought forward | This is the balance of the paid in initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings brought forward from the previous reporting period. |
| R0210/C0020 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Paid in – increase | This is the increase in the paid in initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings over the reporting period. |
| R0210/C0030 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Paid in – reduction | This is the reduction in the paid in initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings over the reporting period. |
| R0210/C0060 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Paid in – balance carried forward | This is the balance of the paid in initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings carried forward to the next reporting period. |
| R0220/C0010 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Called up but not yet paid in – balance brought forward | This is the balance of the called up but not yet paid in initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings brought forward from the previous reporting period. |
| R0220/C0020 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Called up but not yet paid in – increase | This is the increase in the called up but not yet paid in initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings over the reporting period. |
| R0220/C0030 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Called up but not yet paid in – reduction | This is the reduction in the called up but not yet paid in initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings over the reporting period. |
| R0220/C0060 | Initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings –Called up but not yet paid in – balance carried forward | This is the balance of the called up but not yet paid in initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings carried forward to the next reporting period. |
| R0300/C0010 | Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – balance brought forward | This is the balance of the total initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings brought forward from the previous reporting period. |
| R0300/C0020 | Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – increase | This is the increase in the total initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings over the reporting period. |
| R0300/C0030 | Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – reduction | This is the decrease in the total initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings over the reporting period. |
| R0300/C0060 | Total initial funds, members' contributions or the equivalent basic own fund item for mutual and mutual type undertakings – balance carried forward | This is the balance of the total initial funds, members' contributions or the equivalent basic own – fund item for mutual and mutual type undertakings carried forward to the next reporting period. |
| **Subordinated mutual member accounts – movements in the reporting period** | | |
| R0310/C0010 | Subordinated mutual member accounts **–** Tier 1 – balance brought forward | This is the balance of tier 1 subordinated mutual member accounts brought forward from the previous reporting period. |
| R0310/C0070 | Subordinated mutual member accounts **–**Tier 1 – issued | This is the amount of tier 1 subordinated mutual member accounts issued over the reporting period. |
| R0310/C0080 | Subordinated mutual member accounts **–**Tier 1 – redeemed | This is the amount of tier 1 subordinated mutual member accounts redeemed over the reporting period. |
| R0310/C0090 | Subordinated mutual member accounts **–**Tier 1 – movements in valuation | This is the amount reflecting movement in valuation tier 1 subordinated mutual member accounts over the reporting period. |
| R0310/C0100 | Subordinated mutual member accounts **–**Tier 1 – regulatory action | This is the amount reflecting an increase/decrease in tier 1 subordinated mutual member accounts due to regulatory action over the reporting period. |
| R0310/C0060 | Subordinated mutual member accounts **–**Tier 1 – balance carried forward | This is the balance of tier 1 subordinated mutual member accounts carried forward to the next reporting period. |
| R0320/C0010 | Subordinated mutual member accounts **–**Tier 2 – balance brought forward | This is the balance of tier 2 subordinated mutual member accounts brought forward from the previous reporting period. |
| R0320/C0070 | Subordinated mutual member accounts **–**Tier 2 – issued | This is the amount of tier 2 subordinated mutual member accounts issued over the reporting period. |
| R0320/C0080 | Subordinated mutual member accounts **–**Tier 2 – redeemed | This is the amount of tier 2 subordinated mutual member accounts redeemed over the reporting period. |
| R0320/C0090 | Subordinated mutual member accounts **–**Tier 2 – movements in valuation | This is the amount reflecting movement in valuation tier 2 subordinated mutual member accounts over the reporting period. |
| R0320/C0100 | Subordinated mutual member accounts **–**Tier 2 – regulatory action | This is the amount reflecting an increase/decrease in tier 2 subordinated mutual member accounts due to regulatory action over the reporting period. |
| R0320/C0060 | Subordinated mutual member accounts **–**Tier 2 – balance carried forward | This is the balance of tier 2 subordinated mutual member accounts carried forward to the next reporting period. |
| R0330/C0010 | Subordinated mutual member accounts **–**Tier 3 – balance brought forward | This is the balance of tier 3 subordinated mutual member accounts brought forward from the previous reporting period. |
| R0330/C0070 | Subordinated mutual member accounts **–**Tier 3 – issued | This is the amount of tier 3 subordinated mutual member accounts issued over the reporting period. |
| R0330/C0080 | Subordinated mutual member accounts **–**Tier 3 – redeemed | This is the amount of tier 3 subordinated mutual member accounts redeemed over the reporting period. |
| R0330/C0090 | Subordinated mutual member accounts **–**Tier 3 – movements in valuation | This is the amount reflecting movement in valuation tier 3 subordinated mutual member accounts over the reporting period. |
| R0330/C0100 | Subordinated mutual member accounts **–**Tier 3 – regulatory action | This is the amount reflecting an increase/decrease in tier 3 subordinated mutual member accounts due to regulatory action over the reporting period. |
| R0330/C0060 | Subordinated mutual member accounts **–**Tier 3 – balance carried forward | This is the balance of tier 3 subordinated mutual member accounts carried forward to the next reporting period. |
| R0400/C0010 | Total subordinated mutual member accounts **–**– balance brought forward | This is the total balance of subordinated mutual member accounts brought forward from the previous reporting period. |
| R0400/C0070 | Total subordinated mutual member accounts **–** issued | This is the total amount of subordinated mutual member accounts issued over the reporting period. |
| R0400/C0080 | Total subordinated mutual member accounts **–** redeemed | This is the total amount of subordinated mutual member accounts redeemed over the reporting period. |
| R0400/C0090 | Total subordinated mutual member accounts– movements in valuation | This is the amount reflecting the total movement in valuation subordinated mutual member accounts over the reporting period. |
| R0400/C0100 | Total subordinated mutual member accounts **–** regulatory action | This is the amount reflecting the total increase/decrease in subordinated mutual member accounts due to regulatory action over the reporting period. |
| R0400/C0060 | Total subordinated mutual member accounts **–** balance carried forward | This is the total balance of subordinated mutual member accounts carried forward to the next reporting period. |
| **Surplus funds** |  | |
| R0500/C0010 | Surplus funds –Balance brought forward | This is the balance of surplus funds brought forward from the previous reporting period. |
| R0500/C0060 | Surplus funds –Balance carried forward | This is the balance of surplus funds carried forward to the next reporting period. |
| **Preference shares – movements in the reporting period** | | |
| R0510/C0010 | Preference shares –Tier 1 – balance brought forward | This is the balance of Tier 1 preference shares brought forward from the previous reporting period. |
| R0510/C0020 | Preference shares –Tier 1 – increase | This is the increase in Tier 1 preference shares over the reporting period. |
| R0510/C0030 | Preference shares –Tier 1 – reduction | This is the reduction in Tier 1 preference shares over the reporting period. |
| R0510/C0060 | Preference shares –Tier 1 – balance carried forward | This is the balance of Tier 1 preference shares carried forward to the next reporting period. |
| R0520/C0010 | Preference shares –Tier 2 – balance brought forward | This is the balance of Tier 2 preference shares brought forward from the previous reporting period. |
| R0520/C0020 | Preference shares –Tier 2 – increase | This is the increase in Tier 2 preference shares over the reporting period. |
| R0520/C0030 | Preference shares –Tier 2 – reduction | This is the reduction in Tier 2 preference shares over the reporting period. |
| R0520/C0060 | Preference shares –Tier 2 – balance carried forward | This is the balance of Tier 2 preference shares carried forward to the next reporting period. |
| R0530/C0010 | Preference shares –Tier 3 – balance brought forward | This is the balance of Tier 3 preference shares brought forward from the previous reporting period. |
| R0530/C0020 | Preference shares –Tier 3 – increase | This is the increase in Tier 3 preference shares over the reporting period. |
| R0530/C0030 | Preference shares –Tier 3 – reduction | This is the reduction in Tier 3 preference shares over the reporting period. |
| R0530/C0060 | Preference shares –Tier 3 – balance carried forward | This is the balance of Tier 3 preference shares carried forward to the next reporting period. |
| R0600/C0010 | Total preference shares – balance brought forward | This is the balance of total preference shares brought forward from the previous reporting period. |
| R0600/C0020 | Total preference shares – increase | This is the increase in total preference shares over the reporting period. |
| R0600/C0030 | Total preference shares – reduction | This is the reduction in total preference shares over the reporting period. |
| R0600/C0060 | Total preference shares – balance carried forward | This is the balance of total preference shares carried forward to the next reporting period. |
| **Share premium relating to preference shares** | | |
| R0610/C0010 | Share premium relating to preference shares –Tier 1 – balance brought forward | This is the balance of the share premium account relating to preference shares that is tier 1 brought forward from the previous reporting period. |
| R0610/C0020 | Share premium relating to preference shares –Tier 1 – increase | This is the increase in the share premium account relating to preference shares that is tier 1 over the reporting period. |
| R0610/C0030 | Share premium relating to preference shares –Tier 1 – reduction | This is the reduction in the share premium account relating to preference shares that is tier 1 over the reporting period. |
| R0610/C0060 | Share premium relating to preference shares –Tier 1 – balance carried forward | This is the balance of the share premium account relating to preference shares that is tier 1 carried forward to the next reporting period. |
| R0620/C0010 | Share premium relating to preference shares –Tier 2 – balance brought forward | This is the balance of the share premium account relating to preference shares that is tier 2 brought forward from the previous reporting period. |
| R0620/C0020 | Share premium relating to preference shares –Tier 2– increase | This is the increase in the share premium account relating to preference shares that is tier 2 over the reporting period. |
| R0620/C0030 | Share premium relating to preference shares –Tier 2 – reduction | This is the reduction in the share premium account relating to preference shares that is tier 2 over the reporting period. |
| R0620/C0060 | Share premium relating to preference shares –Tier 2 – balance carried forward | This is the balance of the share premium account relating to preference shares that is tier 2 carried forward to the next reporting period. |
| R0630/C0010 | Share premium relating to preference shares –Tier 3 – balance brought forward | This is the balance of the share premium account relating to preference shares that is tier 3 brought forward from the previous reporting period. |
| R0630/C0020 | Share premium relating to preference shares –Tier 3 – increase | This is the increase in the share premium account relating to preference shares that is tier 3 over the reporting period. |
| R0630/C0030 | Share premium relating to preference shares –Tier 3 – reduction | This is the reduction in the share premium account relating to preference shares that is tier 3 over the reporting period. |
| R0630/C0060 | Share premium relating to preference shares –Tier 3 – balance carried forward | This is the balance of the share premium account relating to preference shares that is tier 3 carried forward to the next reporting period. |
| R0700/C0010 | Share premium relating to preference shares –Total – balance brought forward | This is the balance of the total share premium account relating to preference shares that is brought forward from the previous reporting period. |
| R0700/C0020 | Share premium relating to preference shares –Total – increase | This is the increase in the total share premium account relating to preference shares over the reporting period. |
| R0700/C0030 | Share premium relating to preference shares –Total – reduction | This is the reduction in the total share premium account relating to preference shares over the reporting period. |
| R0700/C0060 | Share premium relating to preference shares –Total – balance carried forward | This is the balance of the total share premium account relating to preference shares that is carried forward to the next reporting period. |
| **Subordinated liabilities – movements in the reporting period** | | |
| R0710/C0010 | Subordinated liabilities –Tier 1 – balance brought forward | This is the balance of Tier 1 subordinated liabilities brought forward from the previous reporting period. |
| R0710/C0070 | Subordinated liabilities –Tier 1 – issued | This is the amount of Tier 1 subordinated liabilities issued over the reporting period. |
| R0710/C0080 | Subordinated liabilities –Tier 1 – redeemed | This is the amount of Tier 1 subordinated liabilities redeemed over the reporting period. |
| R0710/C0090 | Subordinated liabilities –Tier 1 – movements in valuation | This is an amount reflecting the movements in valuation of Tier 1 subordinated liabilities over the reporting period. |
| R0710/C0100 | Subordinated liabilities –Tier 1 – regulatory action | This is an amount reflecting change to Tier 1 subordinated liabilities due to regulatory action. |
| R0710/C0060 | Subordinated liabilities –Tier 1 – balance carried forward | This is the balance of Tier 1 subordinated liabilities carried forward to the next reporting period. |
| R0720/C0010 | Subordinated liabilities –Tier 2 – balance brought forward | This is the balance of Tier 2 subordinated liabilities brought forward from the previous reporting period. |
| R0720/C0070 | Subordinated liabilities –Tier 2 – issued | This is the amount of Tier 2 subordinated liabilities issued over the reporting period. |
| R0720/C0080 | Subordinated liabilities –Tier 2 – redeemed | This is the amount of Tier 2 subordinated liabilities redeemed over the reporting period. |
| R0720/C0090 | Subordinated liabilities –Tier 2 – movements in valuation | This is an amount reflecting the movements in valuation of Tier 2 subordinated liabilities over the reporting period. |
| R0720/C0100 | Subordinated liabilities –Tier 2 – regulatory action | This is an amount reflecting change to Tier 2 subordinated liabilities due to regulatory action. |
| R0720/C0060 | Subordinated liabilities –Tier 2 – balance carried forward | This is the balance of Tier 2 subordinated liabilities carried forward to the next reporting period. |
| R0730/C0010 | Subordinated liabilities –Tier 3– balance brought forward | This is the balance of Tier 3 subordinated liabilities brought forward from the previous reporting period. |
| R0730/C0070 | Subordinated liabilities –Tier 3 – issued | This is the amount of Tier 3 subordinated liabilities issued over the reporting period. |
| R0730/C0080 | Subordinated liabilities –Tier 3 – redeemed | This is the amount of Tier 3 subordinated liabilities redeemed over the reporting period. |
| R0730/C0090 | Subordinated liabilities –Tier 3 – movements in valuation | This is an amount reflecting the movements in valuation of Tier 3 subordinated liabilities over the reporting period. |
| R0730/C0100 | Subordinated liabilities –Tier 3 – regulatory action | This is an amount reflecting change to Tier 3 subordinated liabilities due to regulatory action. |
| R0730/C0060 | Subordinated liabilities –Tier 3 – balance carried forward | This is the balance of Tier 3 subordinated liabilities carried forward to the next reporting period. |
| R0800/C0010 | Total subordinated liabilities – balance brought forward | This is the balance of total subordinated liabilities brought forward from the previous reporting period. |
| R0800/C0070 | Total subordinated liabilities – issued | This is the amount of total subordinated liabilities issued over the reporting period. |
| R0800/C0080 | Total subordinated liabilities – redeemed | This is the amount of total subordinated liabilities redeemed over the reporting period. |
| R0800/C0090 | Total subordinated liabilities – movements in valuation | This is an amount reflecting the movements in valuation of total subordinated liabilities over the reporting period. |
| R0800/C0100 | Total subordinated liabilities – regulatory action | This is an amount reflecting change to total subordinated liabilities due to regulatory action. |
| R0800/C0060 | Total subordinated liabilities – balance carried forward | This is the balance of total subordinated liabilities carried forward to the next reporting period. |
| **An amount equal to the value of deferred tax assets** | | |
| R0900/C0010 | An amount equal to the value of net deferred tax assets –Balance brought forward | This is the balance of an amount equal to the value of deferred tax assets brought forward from the previous reporting period. |
| R0900/C0060 | An amount equal to the value of net deferred tax assets –Balance carried forward | This is the balance of an amount equal to the value of deferred tax assets carried forward to the next reporting period. |
| **Other items approved by supervisory authority as basic own funds not specified above – movements in the reporting period** | | |
| R1000/C0010 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 unrestricted items – balance brought forward | This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items brought forward from the previous reporting period. |
| R1000/C0070 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as unrestricted items – issued | This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items issued over the reporting period. |
| R1000/C0080 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as unrestricted items – redeemed | This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items redeemed over the reporting period |
| R1000/C0090 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as unrestricted items – movements in valuation | This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items. |
| R1000/C0060 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as unrestricted items – balance carried forward | This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as unrestricted items carried forward to the next reporting period. |
| R1010/C0010 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items –– balance brought forward | This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items brought forward from the previous reporting period. |
| R1010/C0070 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items –– issued | This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items issued over the reporting period. |
| R1010/C0080 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items –– redeemed | This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items redeemed over the reporting period |
| R1010/C0090 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items –– movements in valuation | This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items. |
| R1010/C0060 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 to be treated as restricted items –– balance carried forward | This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 1 to be treated as restricted items carried forward to the next reporting period. |
| R1020/C0010 | Other items approved by supervisory authority as basic own funds not specified above –Tier 2 – balance brought forward | This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 brought forward from the previous reporting period. |
| R1020/C0070 | Other items approved by supervisory authority as basic own funds not specified above –Tier 2 – issued | This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 issued over the reporting period. |
| R1020/C0080 | Other items approved by supervisory authority as basic own funds not specified above –Tier 2 – redeemed | This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 redeemed over the reporting period |
| R1020/C0090 | Other items approved by supervisory authority as basic own funds not specified above –Tier 2 – movements in valuation | This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 2. |
| R1020/C0060 | Other items approved by supervisory authority as basic own funds not specified above –Tier 2– balance carried forward | This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 2 carried forward to the next reporting period. |
| R1030/C0010 | Other items approved by supervisory authority as basic own funds not specified above –Tier 3 – balance brought forward | This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 brought forward from the previous reporting period. |
| R1030/C0070 | Other items approved by supervisory authority as basic own funds not specified above –Tier 3 – issued | This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 issued over the reporting period. |
| R1030/C0080 | Other items approved by supervisory authority as basic own funds not specified above –Tier 3 – redeemed | This is the amount of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 redeemed over the reporting period. |
| R1030/C0090 | Other items approved by supervisory authority as basic own funds not specified above –Tier 3 – movements in valuation | This is an amount reflecting movements in valuation of other items approved by supervisory authority as basic own funds not specified above that are Tier 3. |
| R1030/C0060 | Other items approved by supervisory authority as basic own funds not specified above –Tier 3 – balance carried forward | This is the balance of other items approved by supervisory authority as basic own funds not specified above that are Tier 3 carried forward to the next reporting period. |
| R1100/C0010 | Total of other items approved by supervisory authority as basic own fund items not specified above – balance brought forward | This is the balance of total other items approved by supervisory authority as basic own funds not specified above brought forward from the previous reporting period. |
| R1100/C0070 | Total of other items approved by supervisory authority as basic own fund items not specified above – issued | This is the amount of total other items approved by supervisory authority as basic own funds not specified above issued over the reporting period. |
| R1100/C0080 | Total of other items approved by supervisory authority as basic own fund items not specified above –redeemed | This is the amount of total other items approved by supervisory authority as basic own funds not specified above that are redeemed over the reporting period. |
| R1100/C0090 | Total of other items approved by supervisory authority as basic own fund items not specified above – movements in valuation | This is an amount reflecting movements in valuation of total other items approved by supervisory authority as basic own funds not specified above. |
| R1100/C0060 | Total of other items approved by supervisory authority as basic own fund items not specified above – balance carried forward | This is the balance of total other items approved by supervisory authority as basic own funds not specified above carried forward to the next reporting period. |
| **Ancillary own funds – movements in the reporting period** | | |
| R1110/C0010 | Ancillary own funds –Tier 2 – balance brought forward | This is the balance of Tier 2 ancillary own funds brought forward from the previous reporting period. |
| R1110/C0110 | Ancillary own funds –Tier 2 – new amount made available | This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period. |
| R1110/C0120 | Ancillary own funds –Tier 2 – reduction to amount available | This is the reduction to the amount available Tier 2 ancillary own funds over the reporting period. |
| R1110/C0130 | Ancillary own funds –Tier 2 – called up to basic own fund | This is the amount of Tier 2 ancillary own funds that are called up to a basic own fund item over the reporting period. |
| R1110/C0060 | Ancillary own funds –Tier 2 – balance carried forward | This is the balance of Tier 2 ancillary own funds carried forward to the next reporting period. |
| R1120/C0010 | Ancillary own funds –Tier 3 – balance brought forward | This is the balance of Tier 3 ancillary own funds brought forward from the previous reporting period. |
| R1120/C0110 | Ancillary own funds –Tier 3– new amount made available | This is the new amount of Tier 3 ancillary own funds to be made available over the reporting period. |
| R1120/C0120 | Ancillary own funds –Tier 3 – reduction to amount available | This is the reduction to the amount available Tier 3 ancillary own funds over the reporting period. |
| R1120/C0130 | Ancillary own funds –Tier 3 – called up to basic own fund | This is the amount of Tier 3 ancillary own funds that are called up to a basic own fund item over the reporting period. |
| R1120/C0060 | Ancillary own funds –Tier 3– balance carried forward | This is the balance of Tier 3 ancillary own funds carried forward to the next reporting period. |
| R1200/C0010 | Total ancillary own funds – balance brought forward | This is the balance of total ancillary own funds brought forward from the previous reporting period. |
| R1200/C0110 | Total ancillary own funds – new amount made available | This is the new amount of Tier 2 ancillary own funds to be made available over the reporting period. |
| R1200/C0120 | Total ancillary own funds – reduction to amount available | This is the reduction to the amount available total ancillary own funds over the reporting period. |
| R1200/C0130 | Total ancillary own funds – called up to basic own fund | This is the amount of total ancillary own funds that are called up to a basic own fund item over the reporting period. |
| R1200/C0060 | Total ancillary own funds – balance carried forward | This is the balance of total ancillary own funds carried forward to the next reporting period. |

**S.23.04 – List of items on own funds**

**General comments:**

This section relates to annual submission for groups regardless of the method used for the calculation of the group solvency.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Description of subordinated mutual member accounts | This shall list subordinated mutual member accounts for a group. |
| C0020 | Subordinated mutual member accounts – Amount (in reporting currency) | This is the amount of individual subordinated mutual member accounts. |
| C0030 | Subordinated mutual member accounts – Tier | This shall indicate the tier of the subordinated mutual member accounts.  One of the options in the following closed list shall be used:  1 – Tier 1  2 – Tier 1 – unrestricted  3 – Tier 1 – restricted  4 – Tier 2  5 – Tier 3 |
| C0040 | Subordinated mutual member accounts – Currency Code | Identify the ISO 4217 alphabetic code of the currency. This is the original currency. |
| C0050 | Subordinated mutual member accounts –issuing entity | This shall indicate whether the issuing entity of the subordinated mutual member accounts is within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC. The following close list shall be used:  1 – Belonging to the same group  2 – Not belonging to the same group |
| C0060 | Subordinated mutual member accounts – Lender (if specific) | Indicate the lender of the mutual member accounts. |
| C0070 | Subordinated mutual member accounts – Counted under transitionals? | This shall indicate whether the subordinated mutual member accounts are counted under the transitional provisions.  One of the options in the following closed list shall be used:  1– Counted under transitionals  2– Not counted under transitionals |
| C0080 | Subordinated mutual member accounts – Counterparty (if specific) | This shall list the counterparty of the subordinated mutual member accounts |
| C0090 | Subordinated mutual member accounts – Issue date | This is the issue date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd). |
| C0100 | Subordinated mutual member accounts – Maturity date | This is the maturity date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd). |
| C0110 | Subordinated mutual member accounts – First call date | This is the first call date of the subordinated mutual member accounts. This shall be in ISO8601 format (yyyy–mm–dd). |
| C0120 | Subordinated mutual member accounts – Details of further call dates | These are the further call dates of the subordinated mutual member accounts. |
| C0130 | Subordinated mutual member accounts – Details of incentives to redeem | These are the incentives to redeem the subordinated mutual member accounts. |
| C0140 | Subordinated mutual member accounts – Notice period | This is the notice of the subordinated mutual member accounts. The date shall be entered here, using ISO8601 format (yyyy–mm–dd). |
| C0150 | Subordinated mutual member account – Name of supervisory authority having given authorisation | This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis. |
| C0160 | Subordinated mutual member account – Buy back during the year | Explanation if the item has been bought back during the year. |
| C0170 | Subordinated mutual member accounts – % of the issue held by entities in the group | This is the % of the issue of subordinated mutual member accounts held by entities within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC. |
| C0180 | Subordinated mutual member accounts – Contribution to group subordinated mutual member accounts | This is the contribution of the mutual member accounts to total group subordinated mutual member accounts. |
| C0190 | Description of preference shares | This shall list individual preference shares |
| C0200 | Preference shares – Amount | This is the amount of the preference shares. |
| C0210 | Preference shares – Counted under transitionals? | This shall indicate whether the preference shares are counted under the transitional provisions.  One of the options in the following closed list shall be used:  1– Counted under transitionals  2– Not counted under transitionals |
| C0220 | Preference shares – Counterparty (if specific) | This shall list the holder of the preference shares if limited to a single party. If the shares are broadly issued, no data is required. |
| C0230 | Preference shares – Issue date | This is the issue date of the preference share. This shall be in ISO 8601 format (yyyy–mm–dd). |
| C0240 | Preference shares – First call date | This is the first call date of the preference share. This shall be in ISO 8601 format (yyyy–mm–dd). |
| C0250 | Preference shares – Details of further call dates | These are the further call dates of the preference shares. |
| C0260 | Preference shares – Details of incentives to redeem | These are the incentives to redeem the preference share. |
| C0270 | Description of subordinated liabilities | This shall list the individual subordinated liabilities for an individual undertaking. |
| C0280 | Subordinated liabilities –Amount | This is the amount of individual subordinated liabilities. |
| C0290 | Subordinated liabilities –Tier | This shall indicate the tier of the subordinated liabilities. |
| C0300 | Subordinated liabilities – Currency Code | Identify the ISO 4217 alphabetic code of the currency. |
| C0310 | Subordinated liabilities – Issuing entity | This shall indicate whether the issuing entity of the subordinated liabilities is within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC.  The following close list shall be used:  1 – Belonging to the same group  2 – Not belonging to the same group |
| C0320 | Subordinated liabilities – Lender (if specific) | This shall list the lender of the subordinated liabilities if specific. If not specific this item shall not be reported. |
| C0330 | Subordinated liabilities – Counted under transitionals? | This shall indicate whether the subordinated liability is counted under the transitional provisions.  One of the options in the following closed list shall be used:  1– Counted under transitionals  2– Not counted under transitionals |
| C0340 | Subordinated liabilities – Counterparty of subordinated liabilities – (if specific) | This shall list the counterparty of the subordinated liabilities. |
| C0350 | Subordinated liabilities – Issue date | This is the issue date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd). |
| C0360 | Subordinated liabilities – Maturity date | This is the maturity date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd). |
| C0370 | Subordinated liabilities – First call date | This is the first call date of the subordinated liabilities. This shall be in ISO 8601 format (yyyy–mm–dd). |
| C0380 | Subordinated liabilities – Further call dates | These are the further call dates of the subordinated liabilities. |
| C0390 | Subordinated liabilities – Details of incentives to redeem | These are the details about the incentives to redeem the subordinated liabilities. |
| C0400 | Subordinated liabilities – Notice period | This is the notice of the subordinated liabilities. The date shall be entered here, using ISO8601 format (yyyy–mm–dd). |
| C0410 | Subordinated liabilities – Name of supervisory authority having given authorisation for subordinated liabilities | This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis. |
| C0420 | Subordinated liabilities – Buy back during the year of subordinated liabilities | Explanation if the item has been bought back. |
| C0430 | Subordinated liabilities – % of the issue held by entities in the group | This is the % of the issue held by entities within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC. |
| C0440 | Subordinated liabilities – Contribution to group subordinated liabilities | This is the contribution of the subordinated liabilities to total group subordinated liabilities. |
| C0450 | Other items approved by supervisory authority as basic own funds not specified above | This shall list the other individual items approved by the supervisory authority for an individual undertaking. |
| C0460 | Other items approved by supervisory authority as basic own funds not specified above –Amount | This is the amount of other individual items approved by the supervisory authority. |
| C0470 | Other items approved by supervisory authority as basic own funds not specified above –Currency code | Identify the ISO 4217 alphabetic code of the currency. |
| C0480 | Other items approved by supervisory authority as basic own funds not specified above –Tier 1 | This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 1. |
| C0490 | Other items approved by supervisory authority as basic own funds not specified above –Tier 2 | This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 2. |
| C0500 | Other items approved by supervisory authority as basic own funds not specified above –Tier 3 | This is the amount of other individual items approved by the supervisory authority that meet the criteria for Tier 3. |
| C0510 | Other items approved by supervisory authority as basic own funds not specified above –Date of authorisation | This is the date of authorisation of other individual items approved by the supervisory authority. It shall be in ISO8601 format (yyyy–mm–dd). |
| C0520 | Other items approved by supervisory authority as basic own funds not specified above –Name of supervisory authority having given authorisation for other basic own fund items not specified above | This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis. |
| C0530 | Other items approved by supervisory authority as basic own funds not specified above – Name of entity concerned | This is the name of the entity concerned. |
| C0540 | Other items approved by supervisory authority as basic own funds not specified above –Buy back during the year | Explanation if the item has been bought back. |
| C0550 | Other items approved by supervisory authority as basic own funds not specified above –% of the issue held by entities in the group | This is the % of the issue held by entities within the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC. |
| C0560 | Other items approved by supervisory authority as basic own funds not specified above –Contribution to group other basic own funds | This is the contribution of the other individual items approved by the supervisory authority to group other basic own funds. |
| C0570 | Own funds– from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds – Description | This cell shall contain a description of the own fund items from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds. |
| C0580 | Own funds from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds – Total amount | This is the total amount of the own fund items from the financial statements that shall not be represented by the reconciliation reserve and do not meet the criteria to be classified as Solvency II own funds. |
| C0590 | Ancillary own funds –Description | This is details of each ancillary own fund for an individual undertaking. |
| C0600 | Ancillary own funds – Amount | This is the amount for each ancillary own fund. |
| C0610 | Ancillary own funds – Counterpart | This is the counterpart of each ancillary own fund. |
| C0620 | Ancillary own funds – Issue date | This is the issue date of each ancillary own fund. This shall be in ISO8601 format (yyyy–mm–dd). |
| C0630 | Ancillary own fund – Date of authorisation | This is the date of authorisation of each ancillary own fund. This shall be in 1SO8601 format (yyyy–mm–dd). |
| C0640 | Ancillary own fund – Name of supervisory authority having given authorisation | This is the name of the supervisory authority which has issued the authorisation, with country in parenthesis. |
| C0650 | Ancillary own fund – Name of entity concerned | This is the name of the entity concerned by the ancillary own fund. |
| **Adjustment for ring fenced funds and matching adjustment portfolios** | | |
| C0660/R0020 | Ring–fenced fund/ matching adjustment 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. |
| C0670/R0020 | Ring–fenced fund/ matching adjustment portfolio – Notional SCR | This is the notional SCR of each ring–fenced fund/each matching adjustment portfolio. |
| C0680/R0020 | Ring–fenced fund/ matching adjustment portfolio – Notional SCR (negative results set to zero) | This is the notional SCR. When the value is negative zero shall be reported. |
| C0690/R0020 | Ring–fenced fund/ matching adjustment portfolio – Excess of assets over liabilities | This is the amount of excess of assets over liabilities of each ring–fenced fund/matching adjustment portfolio. This value shall reflect any deduction of future transfers attributable to shareholders. |
| C0700/R0020 | Ring–fenced fund/ matching adjustment portfolio – Future transfers attributable to shareholders | Value of future transfers attributable to shareholders” according to Article 80 (2) of Delegated Regulation (EU) 2015/35. |
| C0710/R0010 | Ring fenced funds/matching adjustment portfolios – Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds | This is the total deduction for ring–fenced funds and matching adjustment portfolios. |
| C0710/R0020 | Ring fenced funds/matching adjustment portfolio – Adjustment for restricted own fund items in respect of matching adjustment portfolios and ring fenced funds | This is the deduction for each ring–fenced fund/matching adjustment portfolio. |
| **Calculation of non available own funds at group level (such a calculation has to be done undertaking by undertaking)** | | |
| **Non available own funds at group level – exceeding the contribution of solo SCR to group SCR** | | |
| C0720 | Related (Re)insurance undertakings, Insurance Holding Company, Mixed Financial Holding Company, ancillary entities and SVP included in the scope of the group calculation | Name of undertaking |
| C0730 | Country | ISO 3166–1 alpha–2 code of the country where the entity has its head office |
| C0740 | Contribution of solo SCR to Group SCR | Contribution of solo SCR to group SCR  If the method 1 is applied, the contribution of a subsidiary undertaking to the group shall be calculated according the formula:  Contrj = SCRj × SCR fully consolidated diversified/∑i SCRisolo  Where:  – SCRisolo is the solo SCR of the parent undertaking and each insurance, reinsurance and intermediate insurance holding and mixed financial holding company over which a dominant influence is exercised and that are included in the SCR fully consolidated  – SCRj is the solo SCR of the entity j  – the ratio is the proportional adjustment due to the recognition of diversification effects in the part fully consolidated (in the case where the SCR diversified (numerator) calculated in accordance to Article 336(a) of the Delegated Regulation (EU) 2015/35 is greater than the sum of the individual SCR of the participating undertaking and each related insurance and reinsurance undertaking included in the calculation of the SCR diversified (denominator) the value of the ratio is capped to 1).  The assessment of non available own funds shall be made also for own funds in non controlled undertakings taking into account the proportionality principle.  For method 2 the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR. |
| C0750 | Non available minority interests | Non available minority interests, when the method 1 is applied, that is any minority interests in the eligible own funds (after deducting other non available own funds) of (re) insurance subsidiary exceeding the contribution of the solo SCR to the group SCR. |
| C0760 | Non available own funds related to other own fund items approved by supervisory authority | Total amount for non available own funds related to other own fund items approved by supervisory authority. |
| C0770 | Non available surplus funds | Non available surplus funds at group level both in EEA and non–EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0780 | Non available called up but not yet paid in capital | Non available called up but not yet paid in capital at group level both in EEA and non–EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0790 | Non available ancillary own funds | Non available ancillary own funds at group level both in EEA and non–EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0800 | Non available subordinated mutual member accounts | Non available subordinated mutual member accounts at group level both in EEA and non–EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0810 | Non available preference shares | Non available preference shares at group level both in EEA and non–EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0820 | Non available Subordinated Liabilities | Non available Subordinated Liabilities at group level both in EEA and non–EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0830 | An amount equal to the value of non available net deferred tax assets at the group level | An amount equal to the value of non available net deferred tax assets at the group level both in EEA and non–EEA entities (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0840 | Non available share premium account related to preference shares at group level | Non available share premium account related to preference shares at group level. |
| C0850 | Total non available excess own funds | Non available excess own funds at group level. |
| C0860 | Non available minority interests | This is the overall total amount of non – available minority interests at group level. |
| C0870 | Non available own funds related to other own fund items approved by supervisory authority | Total amount for non available own funds related to other own fund items approved by supervisory authority. |
| C0880 | Non available surplus funds | This is the overall total amount of non available surplus funds at group level. |
| C0890 | Non available called but not paid in capital | This is the total overall amount of non available called but not paid in capital at group level. |
| C0900 | Non available ancillary own funds | This is the total overall amount of non available ancillary own funds at group level. |
| C0910 | Non available subordinated mutual member accounts | This is the total overall amount of non available subordinated mutual member accounts |
| C0920 | Non available preference shares | This is the total overall amount of non available preference shares at group level. |
| C0930 | Non available Subordinated Liabilities | This is the total overall amount of non available subordinated liabilities at group level. |
| C0940 | An amount equal to the value of non available net deferred tax assets at the group level | This is the total overall amount equal to the value of non available net deferred tax assets at the group level |
| C0950 | Non available share premium account related to preference shares at group level | This is the total overall amount of non available share premium account related to preference shares at group level |
| C0960 | Total non available excess own funds | This is the total overall amount of non available excess own funds.  According to Article 222(4) of the Directive 2009/138/EC, the total non available own funds is calculated, undertaking by undertaking, by adding up own funds indicated in Article 222(2) of the directive (i.e. surplus funds and any subscribed but not paid–up capital) and in Article330 of Delegated Regulation (EU) 2015/35 (i.e. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets).The part of such own funds that exceeds the contribution of the related undertaking to the group SCR cannot be considered as available for covering the group SCR.  If the total amount of such own funds does not exceed the contribution of the related undertaking to the group SCR, such limitation doesn’t apply. |

**S.25.01 – Solvency Capital Requirement – for groups on Standard Formula**

**General comments:**

This section relates to opening and annual submission of information for individual entities, ring fenced–funds, matching adjustment portfolios and remaining part.

Template SR.25.01 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of template S.01.03.

Template SR.25.01 is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a) 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).

Where the entity has MAP or RFF (except those under the scope of Article 304 of Directive 2009/138/EC) when reporting at the level of the whole undertaking, the notional Solvency Capital Requirement ("nSCR") at risk module level and the loss–absorbing capacity (LAC) of technical provisions and deferred taxes to be reported shall be calculated as follows:

* Where the undertaking applies the full adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level the nSCR is calculated as if no loss of diversification exists and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part;
* Where the undertaking applies the Simplification at risk sub–module level to aggregate the nSCR of the RFF/MAP at entity level the nSCR is calculated considering a direct summation at sub–module level method and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part,
* Where the undertaking applies the simplification at risk module level to aggregate the nSCR of the RFF/MAP at entity level the nSCR is calculated considering a direct summation at module level method and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part.

The adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level shall be allocated (C0050) to the relevant risk modules (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non–life underwriting risk). The amount to be allocated to each relevant risk module shall be calculated as follows:

* Calculation of “q factor” = , where
  + = Adjustment calculated according to one of the three methods referred above
  + = Basic solvency capital requirement calculated according to the information reported in this template (C0040/R0100)
  + = nSCR for intangible assets risk according to the information reported in this template (C0040/R0070)
* Multiplication of this “q factor” by the nSCR of each relevant risk module (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non–life underwriting risk)

For group reporting the following specific requirements shall be met:

1. The information until R0460 is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. When combination method is being used, the information until R0460 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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| Z0010 | Article 112 | Identifies whether the reported figures have been requested under Article 112(7) of Solvency II, 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 | Fund/Portfolio number | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| R0010–R0050/  C0030 | Net solvency capital requirement | Amount of the net capital charge for each risk module, as calculated using the standard formula.  The difference between the net and the gross SCR is the consideration of the future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35.  This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.  These cells do not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification. |
| R0010–R0050/  C0040 | Gross solvency capital requirement | Amount of the gross capital charge for each risk module, as calculated using the standard formula.  The difference between the net and the gross SCR is the consideration of the future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35.  This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.  These cells do not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification. |
| R0010–R0050/  C0050 | Allocation of RFF adjustment due to RFF and Matching adjustments portfolios | Part of the adjustment allocated to each risk module according to the procedure described in the general comments.  This amount shall be positive. |
| R0060/C0030 | Net solvency capital requirement Diversification | Amount of the diversification effects between Basic SCR of net risk modules due to the application of the correlation matrix defined in Annex IV of Directive 2009/138/EC.  This amount shall be reported as a negative value. |
| R0060/C0040 | Gross solvency capital requirement Diversification | Amount of the diversification effects between Basic SCR of gross risk modules due to the application of the correlation matrix defined in Annex IV of Directive 2009/138/EC.  This amount shall be reported as a negative value. |
| R0070/C0030 | Net solvency capital requirement Intangible asset risk | Amount of the capital charge, after the adjustment for the loss–absorbing capacity of technical provisions, for intangible assets risk, as calculated using the standard formula. |
| R0070/C0040 | Gross solvency capital requirement Intangible assets risk | The future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35for intangible assets risk is zero under standard formula hence R0070/C0040 equals R0070/C0030. |
| R0100/C0030 | Net solvency capital requirement – Basic Solvency Capital Requirement | Amount of the basic capital requirements, after the consideration of future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35, as calculated using the standard formula.  This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.  This cell does not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.  This amount shall be calculated as a sum of the net capital charges for each risk module within the standard formula, including adjustment for diversification effect within standard formula. |
| R0100/C0040 | Gross solvency capital requirement – Basic Solvency Capital Requirement | Amount of the basic capital requirements, before the consideration of future discretionary benefits according to Article 205 of Delegated Regulation (EU) 2015/35, as calculated using the standard formula.    This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.  This cell does not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. These figures represent the SCR as if there was no loss of diversification.  This amount shall be calculated as a sum of the gross capital charges for each risk module within the standard formula, including adjustment for diversification effect within standard formula |
| **Calculation of Solvency Capital Requirement** | | |
| R0120/C0100 | Adjustment due to RFF/MAP nSCR aggregation | Adjustment to correct the bias on SCR calculation due to aggregation of RFF/MAP nSCR at risk module level.  This amount shall be positive. |
| R0130/C0100 | Operational risk | Amount of the capital requirements for operational risk module as calculated using the standard formula. |
| R0140/C0100 | Loss–absorbing capacity of technical provisions | Amount of the adjustment for loss–absorbing capacity of technical provisions calculated according to the standard formula.  This amount shall be reported as a negative value.  At RFF/MAP level and at entity level where there are no RFF (other than those under Article 304 of Directive 2009/138/EC) nor MAP it is the maximum between zero and the amount corresponding to the minimum between the amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance and the difference between gross and net basic solvency capital requirement.  Where there are RFF (other than those under Article 304 of Directive 2009/138/EC) or MAP, this amount shall be calculated as the sum of the loss–absorbing capacity of technical provisions of each RFF/MAP and remaining part, taking into account the net future discretionary benefits as a top limit. |
| R0150/C0100 | Loss–absorbing capacity of deferred taxes | Amount of the adjustment for loss–absorbing capacity of deferred taxes calculated according to the standard formula.  This amount shall be negative. |
| R0160/C0100 | Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC | Amount of the capital requirement, calculated according to the rules stated in article 17 of Directive 2003/41/EC, for ring–fenced funds relating to pension business operated under article 4 of Directive 2003/41/EC to which transitional measures are applied. This item is to be reported only during the transitional period. |
| R0200/C0100 | Solvency capital requirement excluding capital add–on | Amount of the total diversified SCR before any capital add–on. |
| R0210/C0100 | Capital add–ons already set | Amount of capital add–on that had been set at the reporting reference date. It will not include capital add–ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data. |
| R0220/C0100 | Solvency capital requirement for undertakings under consolidated method | Amount of the Solvency Capital Requirement for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC.  It should include all components of the consolidated SCR (R0200 + R0210), including capital requirements of undertakings from other financial sectors (R0500), capital requirement for non-controlled participation requirements (R0540) and capital requirement for residual undertakings (R0550). |
| **Other information on SCR** | | |
| R0400/C0100 | Capital requirement for duration–based equity risk sub–module | Amount of the capital requirement for duration–based equity risk sub–module. |
| R0410/C0100 | Total amount of notional Solvency Capital Requirements for remaining part | Amount of the notional SCRs of remaining part when group has RFF. |
| R0420/C0100 | Total amount of notional Solvency Capital Requirements for ring–fenced funds | Amount of the sum of notional SCRs of all ring–fenced funds when group has RFF (other than those related to business operated in accordance with article 4 of Directive 2003/41/EC (transitional)). |
| R0430/C0100 | Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios | Amount of the sum of notional SCRs of all matching adjustment portfolios. |
| R0440/C0100 | Diversification effects due to RFF nSCR aggregation for Article 304 | Amount of the adjustment for a diversification effect between ring–fenced funds under Article 304 of Directive 2009/138/EC and the remaining part where applicable. |
| R0450/C0100 | Method used to calculate the adjustment due to RFF/MAP nSCR aggregation | Method used to calculate the adjustment due to RFF nSCR aggregation. One of the options in the following closed list shall be used:  1 – Full recalculation  2 – Simplification at risk sub–module level  3 – Simplification at risk module level  4 – No adjustment  When the group has no RFF (or have only RFF under Article 304 of Directive 2009/138/EC) it shall select option 4. |
| R0460/C0100 | Net future discretionary benefits | Amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance. |
| R0470/C0100 | Minimum consolidated group solvency capital requirement | Amount of the minimum consolidated group Solvency Capital Requirement as stated in article 230 of Directive 2009/138/EC. This item is applicable to group reporting only. |
| R0500/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) | Amount of capital requirement for other financial sectors.  This item is only applicable to group reporting where the group includes an undertaking which is subject to non–insurance capital requirements, such as a bank, and is the capital requirement calculated in accordance with the appropriate requirements.  R0500 is expected to be equal to the sum of R0510, R0520 and R0530. |
| R0510/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies | Amount of capital requirement for credit institutions, investment firms and financial institutions.  This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules. |
| R0520/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Institutions for occupational retirement provisions | Amount of capital requirement for institutions for occupational retirement provisions.  This item is only applicable to group reporting where the group includes undertaking which are institutions for occupational retirement provision and subject to non–insurance capital requirements calculated in accordance with the relevant sectoral rules. |
| R0530/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Capital requirement for non–regulated entities carrying out financial activities | Amount of capital requirement for non–regulated entities carrying out financial activities. This figure represents a notional solvency requirement, calculated if the relevant sectoral rules were to be applied.  This item is only applicable to group reporting where the group includes undertakings which are non – regulated entities carrying out financial activities. |
| R0540/C0100 | Capital requirement for non–controlled participation requirements | Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries.    This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2. |
| R0550/C0100 | Capital requirement for residual undertakings | Amount determined in accordance with Article 336 (1) (d) of Delegated Regulation (EU) 2015/35. |
| R0560/C0100 | SCR for undertakings included via D and A | Amount of the Solvency Capital Requirement for undertakings included under method 2 as defined in Article 233 of Directive 2009/138/EC when the combination of methods is used. |
| R0570/C0100 | Solvency capital requirement | Overall SCR for all undertakings regardless of the method used.  The total solvency capital requirement is expected to be equal to the sum of R0220 and R0560. |

**S.25.02 – Solvency Capital Requirement – for groups using the standard formula and partial internal model**

**General comments:**

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

The components to be reported shall be agreed between national supervisory authorities and groups.

Template SR.25.02 shall be reported by ring–fenced fund, matching adjustment portfolio and the remaining part for every group under a partial internal model. This includes undertakings where a partial internal model is applied to a full ring–fenced fund and/or matching adjustment portfolio while the other ring–fenced funds and/or matching adjustment portfolios are under the standard formula. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03

Template SR.25.02 is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a) 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).

For those undertakings under a partial internal model to which the adjustment due to the aggregation of the nSCR of RFF/MAP is applicable, where the entity has MAP or RFF (except those under the scope of Article 304 of Directive 2009/138/EC) when reporting at the level of the whole undertaking, the nSCR at risk module level and the loss–absorbing capacity (LAC) of technical provisions and deferred taxes to be reported shall be calculated as follows:

* Where the undertaking applies the full adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level: the nSCR is calculated as if no RFF and the LAC shall be calculated as the sum of the LAC across all RFF/MAP and remaining part;
* Where the undertaking applies the Simplification at risk sub–module level to aggregate the nSCR of the RFF/MAP at entity level the the nSCR and LAC are calculated considering a direct summation at sub–module level method,
* Where the undertaking applies the Simplification at risk module level to aggregate the nSCR of the RFF/MAP at entity level the nSCR and LAC are calculated considering a direct summation at module level method.

The adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level shall be allocated (C0060) to the relevant risk modules (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non–life underwriting risk) when calculated according to the standard formula. The amount to be allocated to each relevant risk module shall be calculated as follows:

* Calculation of “q factor” = , where
  + = Adjustment calculated according to one of the three methods referred above
  + = Basic solvency capital requirement calculated according the information reported in this template
  + = nSCR for intangible assets risk according to the information reported in this template
* Multiplication of this “q factor” by the nSCR of each relevant risk module (i.e. market risk, counterparty default risk, life underwriting risk, health underwriting risk and non–life underwriting risk)

For group reporting the following specific requirements shall be met:

1. The information until R0470 is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. When combination method is being used, the information until R0470 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.

|  |  |  |  |
| --- | --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** | |
| 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 | Fund/Portfolio number | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. | |
| C0010 | Unique number of component | Unique number of each component agreed with their national supervisory authority to identify uniquely components from their model. This number shall always be used with the appropriate component description reported in each item. Where the partial internal model allow the same split by risk module as the one in the standard formula, the following numbers of components shall be used:  – 1 – Market risk  – 2 – Counterparty default risk  – 3 – Life underwriting risk  – 4 – Health underwriting risk  – 5 – Non–life underwriting risk  – 6 – Intangible asset risk  – 7 – Operational risk  – 8 – LAC Technical Provisions (negative amount)  – 9 – LAC Deferred Taxes (negative amount)  Where standard formula risk modules cannot be reported, groups shall attribute a number to each component different from 1 to 7.  This number shall always be used with the appropriate component description reported in each item C0020. The numbers of the components shall be kept consistent over time. | |
| C0020 | Components description | Identification, using free text, of each of the components that can be identified by the group. These components shall be aligned with standard formula risk modules if possible according to the partial internal model. Each component shall be identified using a separate entry. Groups shall identify and report components consistently across different reporting periods, unless there has been some change to the internal model affecting the categories.  Loss–absorbing capacity of technical provisions and/or deferred taxes not embedded within components shall be reported as separated components. | |
| C0030 | Calculation of the Solvency Capital Requirement | Amount of the capital charge for each component regardless of the method of calculation (either standard formula or partial internal model), after the adjustments for loss–absorbing capacity of technical provision and/or deferred taxes when they are embedded in the component calculation.  For the components Loss absorbing capacity of technical provisions and/or deferred taxes when reported as a separate component it shall be the amount of the loss–absorbing capacity (these amounts shall be reported as negative values)  For components calculated using the standard formula this cell represents the gross nSCR. For components calculated using the partial internal model, this represents the value considering the future management actions which are embedded in the calculation, but not those which are modelled as a separate component.  This amount shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable where applicable.  When applicable, this cell does not include the allocation of the adjustment due to the aggregation of the nSCR of the RFF/MAP at entity level. | |
| C0050 | Allocation from adjustments due to RFF and Matching adjustment portfolios | Where applicable, part of the adjustment allocated to each risk module according to the procedure described in the general comments.  This amount shall be positive. | |
| C0060 | Consideration of the future management actions regarding technical provisions and/or deferred taxes | To identify if the future management actions relating to the loss absorbing capacity of technical provisions and/or deferred taxes are embedded in the calculation, the following closed list of options shall be used:  1 – Future management actions regarding the loss–absorbing capacity of technical provisions embedded within the component  2 – Future management actions regarding the loss–absorbing capacity of deferred taxes embedded within the component  3 – Future management actions regarding the loss–absorbing capacity of technical provisions and deferred taxes embedded within the component  4 – No embedded consideration of future management actions. | |
| C0070 | Amount modelled | For each component this cell represents the amount calculated according to the partial internal model. Therefore, the amount calculated with the Standard Formula shall be the difference between the amounts reported in C0030 and C0070. | |
| R0110/C0100 | Total of undiversified components | Sum of all components. | |
| R0060/C0100 | Diversification | The total amount of the diversification among components reported in C0030.  This amount does not include diversification effects inside each component, which shall be embedded in the values reported in C0030.  This amount shall be reported as negative value. | |
| R0120/C0100 | Adjustment due to RFF/MAP nSCR aggregation | When applicable, adjustment to correct the bias on SCR calculation due to aggregation of RFF/MAP nSCR at risk module level. | |
| R0160/C0100 | Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC | Amount of the capital requirement, calculated according to the rules stated in article 17 of Directive 2003/41/EC, for ring–fenced funds relating to pension business operated under article 4 of Directive 2003/41/EC to which transitional measures are applied. This item is to be reported only during the transitional period. | |
| R0200/C00100 | Solvency capital requirement, excluding capital add–ons | Amount of the total diversified SCR before any capital add–on. | |
| R0210/C0100 | Capital add–ons already set | Amount of capital add–ons that had been set at the reporting reference date. It will not include capital add–ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data. | |
| R0220/C0100 | Solvency capital requirement for undertakings under consolidated method | Amount of the Solvency Capital Requirement for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC.  It should include all components of the consolidated SCR (R0200 + R0210), including capital requirements of undertakings from other financial sectors (R0500), capital requirement for non-controlled participation requirements (R0540) and capital requirement for residual undertakings (R0550). | |
|  |  |  | |
| **Other information on SCR** | | |
| R0300/C0100 | Amount/Estimate of the overall loss–absorbing capacity of technical provisions | Amount/Estimate of the overall adjustment for loss–absorbing capacity of technical provisions, including the part embedded in the components and the part reported as a single component.  This amount shall be positive. | |
| R0310/C0100 | Amount/Estimate of the loss absorbing capacity for deferred taxes | Amount/Estimate of the overall adjustment for loss–absorbing capacity for deferred taxes, including the part embedded in the components and the part reported as a single component. | |
| R0400/C0100 | Capital requirement for duration–based equity risk sub–module | Amount of the capital requirement for duration–based equity risk sub–module. | |
| R0410/C0100 | Total amount of notional Solvency Capital Requirements for remaining part | Amount of the notional SCRs of remaining part when group has RFF. | |
| R0420/C0100 | Total amount of Notional Solvency Capital Requirements for ring fenced funds | Amount of the sum of notional SCRs of all ring–fenced funds when group has RFF (other than those related to business operated in accordance with Article 4 of Directive 2003/41/EC (transitional)). | |
| R0430/C0100 | Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios | Amount of the sum of notional SCRs of all matching adjustment portfolios  This item does not have to be reported when reporting SCR calculation at RFF or matching adjustment portfolio level. | |
| R0440/C0100 | Diversification effects due to RFF nSCR aggregation for article 304 | Amount of the adjustment for a diversification effect between ring fenced funds under Article 304 of Directive 2009/138/EC and the remaining part where applicable.  It shall be equal to the difference between the sum of the nSCR for each RFF/MAP/RP and the SCR reported in R0200/C0100. | |
| R0450/C0100 | Method used to calculate the adjustment due to RFF nSCR aggregation | Method used to calculate the adjustment due to RFF nSCR aggregation. One of the following option shall be used:  1 – Full recalculation  2 – Simplification at risk sub–module level  3 – Simplification at risk module level  4 – No adjustment  When the group has no RFF (or have only RFF under Article 304 of Directive 2009/138/EC) it shall select option 4. | |
| R0460/C0100 | Net future discretionary benefits | Amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance | |
| R0470/C0100 | Minimum consolidated group solvency capital requirement | Amount of the minimum consolidated group Solvency Capital Requirement as stated in article 230 of Directive 2009/138/EC. This item is applicable to group reporting only. | |
| R0500/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) | Amount of capital requirement for other financial sectors.  R0500 is expected to be equal to the sum of R0510, R0520 and R0530.  This item is only applicable to group reporting where the group includes an undertaking which is subject to non–insurance capital requirements, such as a bank, and is the capital requirement calculated in accordance with the appropriate requirements. | |
| R0510/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies | Amount of capital requirement for credit institutions, investment firms and financial institutions.  This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules. | |
| R0520/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Institutions for occupational retirement provisions | Amount of capital requirement for institutions for occupational retirement provisions.  This item is only applicable to group reporting where the group includes undertaking which are institutions for occupational retirement provision and subject to non–insurance capital requirements calculated in accordance with the relevant sectoral rules. | |
| R0530/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Capital requirement for non–regulated entities carrying out financial activities | Amount of capital requirement for non–regulated entities carrying out financial activities. This figure represents a notional solvency requirement, calculated if the relevant sectoral rules were to be applied.  This item is only applicable to group reporting where the group includes undertakings which are non–regulated entities carrying out financial activities. | |
| R0540/C0100 | Capital requirement for non–controlled participation requirements | Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries.    This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2. | |
| R0550/C0100 | Capital requirement for residual undertakings | Amount determined in accordance with Article 336 (1) (d) of Delegated Regulation (EU) 2015/35. | |
| R0560/C0100 | SCR for undertakings included via D and A | Amount of the Solvency Capital Requirement for undertakings included under method 2 as defined in Article 233 of Directive 2009/138/EC when the combination of methods is used. | |
| R0570/C0100 | Solvency capital requirement | Overall SCR for all undertakings regardless of the method used.  The total solvency capital requirement is expected to be equal to the sum of R0220 and R0560. | |

**S.25.03 – Solvency Capital Requirement – for groups using full internal model**

**General comments:**

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

The components to be reported shall be agreed between national supervisory authorities and groups.

Template SR.25.03 has to be filled in for each ring–fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part for every group under a full internal model. However, where a RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.25.03 is only applicable in relation to RFF/MAP from undertakings consolidated according to Article 335, paragraph 1, (a) 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).

For group reporting the following specific requirements shall be met:

1. The information until R0470 is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. When combination method is being used, the information until R0470 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.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| 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 | Fund/Portfolio 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. |
| C0010 | Unique number of component | Unique number of each component of the full internal model, agreed with their national supervisory authority to identify uniquely components from their model. This number shall always be used with the appropriate component description reported in each item C0020.  The numbers of the components shall be kept consistent over time. |
| C0020 | Components description | Identification, using free text, of each of the components that can be identified by the undertaking within the full internal model. These components may not exactly align with the risks defined for the standard formula. Each component shall be identified using a separate entry. Groups shall identify and report components consistently across different reporting periods, unless there has been some change to internal model affecting the categories.    Loss–absorbing capacity of technical provisions and/or deferred taxes modelled but not within components shall be reported as separated components. |
| C0030 | Calculation of the Solvency Capital Requirement | Amount of the net capital charge for each component, after the adjustments for the future management actions relating to technical provision and/or deferred taxes when applicable, calculated by the full internal model on an undiversified basis, to the extent that these adjustments are modelled within components.  Loss absorbing capacity of technical provisions and/or deferred taxes modelled but not within components shall be reported as negative values. |
| C0060 | Consideration of the future management actions regarding technical provisions and/or deferred taxes | To identify if the future management actions relating to the loss absorbing capacity of technical provisions and/or deferred taxes are embedded in the calculation, the following closed list of options shall be used:  1 – Future management actions regarding the loss–absorbing capacity of technical provisions embedded within the component  2 – Future management actions regarding the loss–absorbing capacity of deferred taxes embedded within the component  3 – Future management actions regarding the loss–absorbing capacity of technical provisions and deferred taxes embedded within the component  4 – No embedded consideration of future management actions. |
| R0110/C0100 | Total of undiversified components | Sum of all components. |
| R0060/C0100 | Diversification | The total amount of the diversification among components reported in C0030 calculated using the full internal model.  This amount does not include diversification effects inside each component, which shall be embedded in the values reported in C0030.  This amount shall be negative. |
| R0160/C0100 | Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC | Amount of the capital requirement, calculated according to the rules stated in article 17 of Directive 2003/41/EC, for ring–fenced funds relating to pension business operated under article 4 of Directive 2003/41/EC to which transitional measures are applied. This item is to be reported only during the transitional period. |
| R0200/C0100 | Solvency capital requirement, excluding capital add–on | Amount of the total diversified SCR before any capital add–on. |
| R0210/C0100 | Capital add–ons already set | Amount of capital add–on that had been set at the reporting reference date. It will not include capital add–ons set between that date and the submission of the data to the supervisory authority, nor any set after the submission of the data. |
| R0220/C0100 | Solvency capital requirement | Amount of total SCR calculated using full internal model. |
| **Other information on SCR** | | |
| R0300/C0100 | Amount/estimate of the overall loss–absorbing capacity of technical provisions | Amount/Estimate of the overall adjustment for loss–absorbing capacity of technical provisions, including the part embedded in each component and the part reported as a single component. |
| R0310/C0100 | Amount/estimate of the overall loss–absorbing capacity of deferred taxes | Amount/Estimate of the overall adjustment for loss–absorbing capacity for deferred taxes, including the part embedded in each component and the part reported as a single component. |
| R0410/C0100 | Total amount of notional Solvency Capital Requirements for remaining part | Amount of the notional SCRs of remaining part when group has RFF. |
| R0420/C0100 | Total amount of Notional Solvency Capital Requirements for ring fenced funds | Amount of the sum of notional SCRs of all ring–fenced funds when group has RFF (other than those related to business operated in accordance with article 4 of Directive 2003/41/EC (transitional)). |
| R0430/C0100 | Total amount of Notional Solvency Capital Requirements for matching adjustment portfolios | Amount of the sum of notional SCRs of all matching adjustment portfolios. |
| R0440/C0100 | Diversification effects due to RFF nSCR aggregation for Article 304 | Amount of the adjustment for a diversification effect between ring fenced funds under Article 304 of Directive 2009/138/EC and remaining part where applicable. |
| R0460/C0100 | Net future discretionary benefits | Amount of technical provisions without risk margin in relation to future discretionary benefits net of reinsurance |
| R0470/C0100 | Minimum consolidated group solvency capital requirement | Amount of the minimum consolidated group Solvency Capital Requirement as stated in article 230 of Directive 2009/138/EC. This item is applicable to group reporting only. |
| R0500/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) | Amount of capital requirement for other financial sectors.  R0500 is expected to be equal to the sum of R0510, R0520 and R0530.  This item is only applicable to group reporting where the group includes an undertaking which is subject to non–insurance capital requirements, such as a bank, and is the capital requirement calculated in accordance with the appropriate requirements. |
| R0510/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies | Amount of capital requirement for credit institutions, investment firms and financial institutions.  This item is only applicable to group reporting where the group includes undertakings which are credit institutions, investment firms and financial institutions, alternative investment funds managers, UCITS management companies and they are subject to capital requirements, calculated in accordance with the relevant sectoral rules. |
| R0520/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Institutions for occupational retirement provisions | Amount of capital requirement for institutions for occupational retirement provisions.  This item is only applicable to group reporting where the group includes undertaking which are institutions for occupational retirement provision and subject to non–insurance capital requirements calculated in accordance with the relevant sectoral rules. |
| R0530/C0100 | Capital requirement for other financial sectors (Non–insurance capital requirements) – Capital requirement for non–regulated entities carrying out financial activities | Amount of capital requirement for non–regulated entities carrying out financial activities. This figure represents a notional solvency requirement, calculated if the relevant sectoral rules were to be applied.  This item is only applicable to group reporting where the group includes undertakings which are non – regulated entities carrying out financial activities. |
| R0540/C0100 | Capital requirement for non–controlled participation requirements | Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies which are not subsidiaries.    This item is only applicable to group reporting and corresponds, for those entities which are not subsidiaries, to the capital requirement calculated in accordance with Solvency 2. |
| R0550/C0100 | Capital requirement for residual undertakings | Amount determined in accordance with Article 336 (1) (d) of Delegated Regulation (EU) 2015/35. |

**S.26.01 – Solvency Capital Requirement – Market risk**

**General comments:**

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

The template SR.26.01 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.26.01 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).

Amounts before and after shock shall be filled in with the amount of assets and liabilities sensitive to that shock. For the liabilities the assessment shall be done at the most granular level available between contract and homogeneous risk group. This means that if a contract/HRG is sensitive to a shock the amount of liabilities associated to that contract/HRG shall be reported as amount sensitive to that shock.

For group reporting the following specific requirements shall be met:

1. This information is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. 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;
3. 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 | 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 | Fund/Portfolio number | | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| R0010/C0010 | Simplifications spread risk – bonds and loans | | Identify whether an undertaking within the scope of group supervision used simplifications for the calculation of spread risk with regard to bonds and loans. One of the options in the following closed list shall be used:  1 – Simplifications used  2 – Simplifications not used  If R0010/C0010 = 1, only C0060 and C0080 shall be filled in for R0410. |
| R0020/C0010 | Captives simplifications – interest rate risk | | Identify whether a captive undertaking within the scope of group supervision used simplifications for the calculation of interest rate 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 R0100–R0120 |
| R0030/C0010 | Captives simplifications – spread risk on bonds and loans | | Identify whether a captive undertaking within the scope of group supervision used simplifications for the calculation of spread risk with regard to bonds and loans. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used |
| R0040/C0010 | Captives simplifications – market risk concentration | | Identify whether a captive undertaking within the scope of group supervision used simplifications for the calculation of market risk concentration. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used |
| **Interest rate risk** | | |  |
| R0100/C0060 | Absolute value after shock – Net solvency capital requirement – interest rate risk | | This is the net capital charge for interest rate risk, i.e. after adjustment for the loss absorbing capacity of technical provisions.  If R0020/C0010=1, this item represents the net capital charge for interest rate risk calculated using simplified calculations for captive undertakings within the scope of group supervision. |
| R0100/C0080 | Absolute value after shock – Gross solvency capital requirement – interest rate risk | | This is the gross capital charge for interest rate risk, i.e. before the loss absorbing capacity of technical provisions.  If R0020/C0010=1, this item represents the gross capital charge for interest rate risk calculated using simplified calculations for captive undertakings within the scope of group supervision. |
| R0110–R0120/  C0020 | Initial absolute values before shock – Assets – Interest rate risk – interest rate down/up shock | | This is the total value of the assets sensitive to interest rate down/up risk, before shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0110–R0120/  C0030 | Initial absolute values before shock – Liabilities – Interest rate risk – interest rate down/up shock | | This is the total value of the liabilities sensitive to interest rate down/up risk, before shock.  The amount of technical provisions ("TP") shall be net of reinsurance and SPV recoverables. |
| R0110–R0120/  C0040 | Absolute values after shock – Assets – Interest rate risk – interest rate down/up shock | | This is the absolute value of assets sensitive to interest rate down/up risks after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0110–R0120/  C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Interest rate risk– interest rate down/up shock | | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to interest rate down/up risks after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0110–R0120/  C0060 | Absolute value after shock – Net solvency capital requirement – interest rate risk– interest rate down/up shock | | This is the net capital charge for interest rate down/up risk, after adjustment for the loss absorbing capacity of technical provisions.    If R0020/C0010=1, this item represents the net capital charge for interest rate down/up risk calculated using simplifications. |
| R0110–R0120/  C0070 | Absolute values after shock – Liabilities (before the loss–absorbing capacity of technical provisions) – Interest rate risk – Interest rate down/up shock | | This is the absolute value of liabilities (before the loss absorbing capacity of technical provisions) sensitive to interest rate down/up risks after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0110–R0120/  C0080 | Absolute value after shock – Gross solvency capital – interest rate risk – interest rate down/up shock | | This is the gross capital charge for the interest rate down/up risk, i.e. before the loss absorbing capacity of Technical provisions  If R0020/C0010=1, this item represents the gross capital charge for interest rate down/up risk calculated using simplifications. |
| **Equity risk** | | |  |
| R0200/C0060 | Absolute value after shock – Net solvency capital requirement – equity risk | | This is the net capital charge for equity risk, i.e. after adjustment for the loss absorbing capacity of technical provisions. |
| R0200/C0080 | Absolute value after shock – Gross solvency capital requirement – equity risk | | This is the gross capital charge for equity risk, i.e. before the loss absorbing capacity of technical provisions. |
| R0210/C0020 | Initial absolute values before shock – Assets – equity risk – type 1 equities | | This is the initial absolute value of the assets sensitive to the equity risk charge related to type 1 equities  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0210/C0030 | Initial absolute values before shock – Liabilities – equity risk – type 1 equities | | This is the initial absolute value of the liabilities sensitive to equity risk related to type 1 equities.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0210/C0040 | Absolute values after shock – Assets – Equity risk – type 1 equities | | This is the absolute value of the assets sensitive to the equity risk charge related to type 1 equities category, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0210/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk –type 1 equities | | This is the absolute value of the liabilities sensitive to equity risk charge related to type 1 equities, after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0210/C0060 | Absolute value after shock – Net solvency capital requirement – equity risk –type 1 equities | | This is the net capital charge for equity risk (for type 1 equities), after adjustment for the loss absorbing capacity of technical provisions. |
| R0210/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – equity risk –type 1 equities | | This is the absolute value of the liabilities sensitive to equity risk charge related to type 1 equities, after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0210/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk –type 1 equities | | This is the gross capital charge for equity risk for type 1 equities, i.e. before the loss absorbing capacity of technical provisions. |
| R0220–R0240/  C0020 | Initial absolute values before shock – Assets – equity risk –type 1 equities | | This is the initial absolute value of the assets sensitive to the equity risk (for each kind of type 1 equity).  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0220–R0240/  C0040 | Absolute values after shock – Assets – equity risk –type 1 equities | | This is the absolute value of the assets sensitive the equity risk charge, (for each kind of type 1 equity), after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0250/C0020 | Initial absolute values before shock – Assets – equity risk –type 2 equities | | This is the initial absolute value of the assets sensitive to the equity risk for type 2 equities  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0250/C0030 | Initial absolute values before shock – Liabilities – equity risk –type 2 equities | | This is the initial absolute value of liabilities sensitive to the equity riskfor type 2 equities.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0250/C0040 | Absolute values after shock – Assets – Equity risk – type 2 equities | | This is the absolute value of the assets sensitive to equity risk charge for type 2 equities, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0250/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk –type 2 equities | | This is the absolute value of liabilities sensitive to equity risk (for type 2 equities), after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0250/C0060 | Absolute value after shock – Net solvency capital requirement – equity risk –type 2 equities | | This is the net capital charge for equity risk (for type 2 equities) after adjustment for the loss absorbing capacity of technical provisions. |
| R0250/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) equity risk –type 2 equities | | This is the absolute value of the liabilities sensitive to equity risk (for type 2 equities), after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0250/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk – type 2 equities | | This is the gross capital charge for equity risk for type 2 equities, i.e. before the loss absorbing capacity of technical provisions |
| R0260–R0280/  C0020 | Initial absolute values before shock – Assets – equity risk –type 2 equities | | This is the value of the assets sensitive to the equity risk (for each kind of type 2 equities)  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0260–R0280/  C0040 | Absolute values after shock – Assets – equity risk –type 2 equities | | This is the absolute value of the assets sensitive to equity risk (for each kind of type 2 equities), after the equity shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
|
| R0290/C0020 | Initial absolute values before shock – Assets – Equity risk –qualifying infrastructure equities | | This is the initial absolute value of the assets sensitive to the equity risk for qualifying infrastructure equities.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0290/C0030 | Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities | | This is the initial absolute value of liabilities sensitive to the equity riskfor qualifying infrastructure equities.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0290/C0040 | Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities | | This is the absolute value of the assets sensitive to equity risk charge for qualifying infrastructure equities, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0290/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities | | This is the absolute value of liabilities sensitive to equity risk (for qualifying infrastructure equities), after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0290/C0060 | Absolute value after shock – Net solvency capital requirement – Equity risk –qualifying infrastructure equities | | This is the net capital charge for equity risk (for qualifying infrastructure equities) after adjustment for the loss absorbing capacity of technical provisions. |
| R0290/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities | | This is the absolute value of the liabilities sensitive to equity risk (for qualifying infrastructure equities), after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0290/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure equities | | This is the gross capital charge for equity risk for qualifying infrastructure equities, i.e. before the loss absorbing capacity of technical provisions. |
| **Property risk** | | | |
| R0300/C0020 | Initial absolute values before shock – Assets – Property risk | | This is the absolute value of the assets sensitive to the property risk~~.~~  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0300/C0030 | Initial absolute values before shock – Liabilities – Property risk | | This is the value of the liabilities sensitive to the property risk.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0300/C0040 | Absolute values after shock – Assets – Property risk | | This is the absolute value of the assets sensitive to property risk charge, after the property shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0300/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Property risk | | This is the absolute value of the liabilities underlying property risk charge, after the property shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0300/C0060 | Absolute value after shock – Net solvency capital requirement – property risk | | This is the net capital charge for property risk, after adjustment for the loss absorbing capacity of technical provisions. |
| R0300/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – property risk | | This is the absolute value of the liabilities underlying property risk charge, after the property shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0300/C0080 | Absolute value after shock – Gross solvency capital requirement – Property risk | | This is the gross capital charge for property risk, i.e. before the loss absorbing capacity of technical provisions. |
| **Spread risk** | | |  |
| R0400/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk | | This is the net capital charge for spread risk, after adjustment for the loss absorbing capacity of technical provisions. |
| R0400/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk | | This is the gross capital charge for spread risk, before the loss absorbing capacity of technical provisions. |
| R0410/C0020 | Initial absolute values before shock – Assets – spread risk – bonds and loans | | This is the absolute value of the assets sensitive to the spread risk on bonds and loans.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0410/C0030 | Initial absolute values before shock – Liabilities – spread risk – bonds and loans | | This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans~~.~~  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0410/C0040 | Absolute values after shock – Assets – spread risk – bonds and loans | | This is the absolute value of the assets sensitive to the spread risk on bonds and loans, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0410/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – bonds and loans | | This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans, after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0410/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – bonds and loans | | This is the net capital charge for spread risk on bonds and loans, after adjustment for the loss absorbing capacity of technical provisions.  If R0010/C0010 = 1, this item represents the net solvency capital requirement for spread risk – bonds and loans, calculated using simplifications |
| R0410/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – bonds and loans | | This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans, after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0410/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – bonds and loans | | This is the gross capital charge for spread risk on bonds and loans, i.e. before the loss absorbing capacity of technical provisions.  If R0010/C0010 = 1, this item represents gross solvency capital requirement for spread risk – bonds and loans calculated using simplifications. |
| R0411/C0020 | Initial absolute values before shock – Assets – Spread risk – bonds and loans (qualifying infrastructure investment) | | This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0411/C0030 | Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (qualifying infrastructure investment) | | This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0411/C0040 | Absolute values after shock – Assets – Spread risk – bonds and loans (qualifying infrastructure investment) | | This is the absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0411/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure investment) | | This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans that are qualifying infrastructure investment, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0411/C0060 | Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure investment) | | This is the net capital charge for spread risk on bonds and loans that are qualifying infrastructure investment, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  If R0010/C0010 = 1, this item should not be reported. |
| R0411/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure investment) | | This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure investment, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0411/C0080 | Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure investment) | | This is the gross capital charge for spread risk on bonds and loans that are qualifying infrastructure investment, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  If R0010/C0010 = 1, this item should not be reported. |
| R0412/C0020 | Initial absolute values before shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment) | | This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0412/C0030 | Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (other than qualifying infrastructure investment) | | This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0412/C0040 | Absolute values after shock – Assets – Spread risk – bonds and loans (other than qualifying infrastructure investment) | | This is the absolute value of the assets sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0412/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (other than qualifying infrastructure investment) | | This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans other than qualifying infrastructure investment, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0412/C0060 | Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment) | | This is the net capital charge for spread risk on bonds and loans other than qualifying infrastructure investment, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  If R0010/C0010 = 1, this item should not be reported. |
| R0412/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (other than qualifying infrastructure investment) | | This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans other than qualifying infrastructure investment, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0412/C0080 | Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (other than qualifying infrastructure investment) | | This is the gross capital charge for spread risk on bonds and loans other than qualifying infrastructure investment, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0411 and R0412 could be derived from the method used for the calculation. When the split is not possible only R0410 should be filled in.  If R0010/C0010 = 1, this item should not be reported. |
| R0420/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – credit derivatives | | This is the net capital charge for spread risk on credit derivatives, after adjustment for the loss absorbing capacity of technical provisions. |
| R0420/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – credit derivatives | | This is the gross capital charge for spread risk on credit derivatives, i.e. before the loss absorbing capacity of technical provisions. |
| R0430–R0440/  C0020 | Initial absolute values before shock – Assets – spread risk – credit derivatives – downward/upward shock on credit derivatives | | This is the absolute value of assets sensitive to the downward/upward shock in respect to the spread risk on credit derivatives.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0430–R0440/  C0030 | Initial absolute values before shock – Liabilities – spread risk – credit derivatives – downward/upward shock on credit derivatives | | This is the absolute value of the liabilities sensitive to the downward/upward shock in respect to spread risk on credit derivatives.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0430–R0440/  C0040 | Absolute values after shock – Assets – spread risk – credit derivatives – downward/upward shock on credit derivatives | | This is the absolute value of the assets sensitive the downward/upward shock for spread risk on credit derivatives, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0430–R0440/  C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk –credit derivatives – downward/upward shock on credit derivatives | | This is the absolute value of the liabilities sensitive to the downward/upward shock for spread risk on credit derivatives, after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0430–R0440/  C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – credit derivatives – downward/upward shock on credit derivatives | | This is the net capital charge for the downward/upward shock for spread risk on credit derivatives, after adjustment for the loss absorbing capacity of technical provisions. |
| R0430–R0440/  C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk –credit derivatives – downward/upward shock on credit derivatives | | This is the absolute value of the liabilities sensitive to the downward/upward shock for spread risk on credit derivatives, after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0430–R0440/  C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – credit derivatives – downward/upward shock on credit derivatives | | This is the gross capital charge for the downward/upward shock for spread risk on credit derivatives, i.e. before the loss absorbing capacity of technical provisions. |
| R0450/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions | | This is the absolute value of the assets sensitive to the spread risk on securitisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0450/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions | | This is the absolute value of the liabilities sensitive to the spread risk on securitisation positions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0450/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions | | This is the absolute value of the assets sensitive to the spread risk on securitisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0450/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions | | This is the absolute value of the liabilities sensitive to the spread risk on securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0450/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions | | This is the net capital charge for spread risk on securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0450/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – spread risk – securitisation positions | | This is the absolute value of the liabilities sensitive to the spread risk on securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0450/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions | | This is the gross capital charge for spread risk on securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0460/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – type 1 | | This is the absolute value of the assets sensitive to the spread risk on type 1 securitisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0460/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – type 1 | | This is the absolute value of the liabilities sensitive to the spread risk on type 1 securitisation positions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0460/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – type 1 | | This is the absolute value of the assets sensitive to the spread risk on type 1 securitisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0460/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – type 1) | | This is the absolute value of the liabilities sensitive to the spread risk on type 1 securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0460/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – type 1 | | This is the net capital charge for spread risk on type 1 securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0460/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – type 1 | | This is the absolute value of the liabilities sensitive to the spread risk on type 1 securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0460/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – type 1 | | This is the gross capital charge for spread risk on type 1 securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0470/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – type 2 | | This is the absolute value of the assets sensitive to the spread risk on type 2 securitisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0470/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – type 2 | | This is the absolute value of the liabilities sensitive to the spread risk on type 2 securitisation positions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0470/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – type 2 | | This is the absolute value of the assets sensitive to the spread risk on type 2 securitisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0470/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – type 2) | | This is the absolute value of the liabilities sensitive to the spread risk on type 2 securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0470/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – type 2 | | This is the net capital charge for spread risk on type 2 securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0470/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – type 2 | | This is the absolute value of the liabilities sensitive to the spread risk on type 2 securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0470/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – type 2 | | This is the gross capital charge for spread risk on type 2 securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0480/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – resecuritisation | | This is the absolute value of the assets sensitive to the spread risk on resecuritisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0480/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – resecuritisation | | This is the absolute value of the liabilities sensitive to the spread risk on resecuritisation positions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0480/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – resecuritisation | | This is the absolute value of the assets sensitive to the spread risk on resecuritisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0480/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – resecuritisation) | | This is the absolute value of the liabilities sensitive to the spread risk on resecuritisation positions, after the shock and after the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0480/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – resecuritisation | | This is the net capital charge for spread risk on resecuritisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0480/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – resecuritisation | | This is the absolute value of the liabilities sensitive to the spread risk on resecuritisation positions, after the shock but before the loss absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0480/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – resecuritisation | | This is the gross capital charge for spread risk on resecuritisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| **Concentration risk** | | |  |
| R0500/C0020 | Initial absolute values before shock – Assets – market risk concentrations | | This is the absolute value of the asset sensitive to the market risk concentrations  For captive undertakings within the scope of group supervision, if R0040/C0010=1, this item represents the absolute value of the assets sensitive to the market risk concentration, after taking into account simplifications allowed for captives.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0500/C0060 | Absolute value after shock – Net solvency capital requirement – market risk concentrations | | This is the net capital charge for market risk concentrations, after adjustment for the loss absorbing capacity of technical provisions, aggregated for each single name exposure.  For captive undertakings within the scope of group supervision, if cell R0040/C0010=1, this item represents net capital charge for market risk concentration, calculated using simplified calculation. |
| R0500/C0080 | Absolute value after shock – Gross solvency capital requirement – market risk concentrations | | This is the gross capital charge for market risk concentrations, aggregated for each single name exposure, i.e. before the loss absorbing capacity of technical provisions. |
| **Currency risk** |  | |  |
| R0600/C0060 | Absolute value after shock – Net solvency capital requirement (after the loss absorbing capacity of technical provisions) – currency risk | | This is the sum for the different currencies of:  – the capital requirement (including after the loss absorbing capacity of technical provisions) for an increase in value of the foreign currency against the local currency;  – the capital requirement (including after the loss absorbing capacity of technical provisions) for a decrease in value of the foreign currency against the local currency. |
| R0600/C0080 | Absolute value after shock – Gross solvency capital requirement – currency risk | | This is the sum for the different currencies of:  – the capital requirement (before the loss absorbing capacity of technical provisions) for an increase in value of the foreign currency against the local currency;  – the capital requirement (before the loss absorbing capacity of technical provisions) for a decrease in value of the foreign currency against the local currency. |
| R0610–R0620/  C0020 | Initial absolute values before shock – Assets – Currency risk – increase/ decrease in the value of the foreign currency | | This is the total value of the assets sensitive to currency increase/decrease risk, before shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0610–R0620/  C0030 | Initial absolute values before shock – Liabilities – Currency risk – increase/ decrease in the value of the foreign currency | | This is the total value of the liabilities sensitive to currency increase/decrease risk, before shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0610–R0620/  C0040 | Absolute values after shock – Assets – Currency risk – increase/ decrease in the value of the foreign currency | | This is the absolute value of assets sensitive to currency increase/decrease risk after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0610–R0620/  C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Currency risk – increase/ decrease in the value of the foreign currency | | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to currency increase/decrease risk after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0610–R0620/  C0060 | Absolute value after shock – Net solvency capital requirement (after the loss absorbing capacity of technical provisions) – Currency risk – increase/ decrease in the value of the foreign currency | | This is the net capital charge for currency increase/decrease risk, after adjustment for the loss absorbing capacity of technical provisions. In R0610 only the currencies where the increase shock is the largest shall be reported and in R0620 only the currencies where the decrease shock is the largest shall be reported. |
| R0610–R0620/  C0070 | Absolute values after shock (before the loss–absorbing capacity of technical provisions) – Currency risk – increase/ decrease in the value of the foreign currency | | This is the absolute value of liabilities (before the loss absorbing capacity of technical provisions) sensitive to currency increase/decrease risk after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0610–R0620/  C0080 | Absolute value after shock – Gross solvency capital requirement (excluding the loss–absorbing capacity of technical provisions) – Currency risk – increase/ decrease in the value of the foreign currency | | This is the gross capital charge for the currency increase/decrease risk, i.e. excluding before the loss absorbing capacity of Technical provisions. In R0610 only the currencies where the increase shock is the largest shall be reported and in R0620 only the currencies where the decrease shock is the largest shall be reported. |
| **Diversification within market risk module** | | | |
| R0700/C0060 | Diversification within market risk module –net | This is the diversification effect within the market risk module as a result of the aggregation of the net capital requirements (after loss absorbing capacity of technical provisions) of the single risk sub–modules.  Diversification shall be reported as a negative value when it reduces the capital requirement. | |
| R0700/C0080 | Diversification within market risk module – gross | This is the diversification effect within the market risk module as a result of the aggregation of the gross capital requirements (before loss absorbing capacity of technical provisions) of the single risk sub–modules.  Diversification shall be reported as a negative value when it reduces the capital requirement. | |
| **Total solvency capital requirement for market risk** | | | |
| R0800/C0060 | Total net solvency capital requirements for market risk | This is the total net capital charge for all market risks, after loss absorbing capacity of technical provisions, calculated using the standard formula. | |
| R0800/C0080 | Gross solvency capital for market risk | This is the total gross capital charge for all market risks, excluding loss absorbing capacity of technical provisions, calculated using the standard formula. | |

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

**General comments**

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

Template SR.26.02 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.26.02 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).

For group reporting the following specific requirements shall be met:

1. 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;
2. 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;
3. 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 | 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 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 | Fund/Portfolio number | | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| R0010/C0010 | Simplifications | | Identify whether an undertakings within the scope of group supervision 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 requirement | | This is the gross capital charge (before the loss–absorbency capacity of technical provisions) for counterparty default risk arising from all Type 1 exposures as defined for Solvency II purposes. |
| R0110–R0200/C0020 | Name of single name exposure | | Describe the name of the 10 largest single exposures. |
| R0110–R0200/  C0030 | Code of single name exposure | | Identification code using the Legal Entity Identifier (LEI) if available.  If not available this item shall not be reported |
| R0110–R0200/  C0040 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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. |
| **Further details on mortgages** | | | |
| R0500/C0090 | Losses stemming from type 2 mortgage loans | Amount of the overall losses stemming from mortgage loans that has been classified as type 2 exposures according to Article 191 (13) of Delegated Regulation (EU) 2015/35. | |
| R0510/C0090 | Overall losses stemming from mortgage loans | Amount of the overall losses stemming from mortgage loans according to Article 191 (13) of Delegated Regulation (EU) 2015/35. | |

**S.26.03 – Solvency Capital Requirements – Life underwriting risk**

**General comments:**

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

Template SR.26.03 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.26.03 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).

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

Amounts before and after shock shall be filled in with the amount of assets and liabilities sensitive to that shock. For the liabilities the assessment shall be done at the most granular level available between contract and homogeneous risk group. This means that if a contract/HRG is sensitive to a shock the amount of liabilities associated to that contract/HRG shall be reported as amount sensitive to that shock.

For group reporting the following specific requirements shall be met:

1. This information is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. 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;
3. 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 | 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 | Fund/Portfolio number | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| R0010/C0010 | Simplifications used: mortality risk | Identify whether an undertaking within the scope of group supervision 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 | Simplifications used – longevity | Identify whether an undertaking within the scope of group supervision 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 | Simplifications used: disability– morbidity risk – | Identify whether an undertaking within the scope of group supervision 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 | Simplifications used: lapse risk | Identify whether an undertaking within the scope of group supervision 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 | Simplifications used: life expense risk – | Identify whether an undertaking within the scope of group supervision 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 | Simplifications used: life catastrophe risk | Identify whether an undertaking within the scope of group supervision 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 | Initial absolute values before shock – Assets – Mortality risk | This is the absolute value of the assets sensitive to mortality risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
|
| R0100/C0030 | Initial absolute values before shock – Liabilities – Mortality risk | This is the absolute value of liabilities sensitive to mortality risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0100/C0040 | Absolute values after shock – Assets – Mortality risk | This is the absolute value of the assets sensitive 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 | 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) sensitive 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 | Absolute value after shock – Net solvency capital requirement – 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 | 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) sensitive 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 | Absolute value after shock – Gross solvency capital requirement – 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 | Initial absolute values before shock – Assets – Longevity risk | This is the absolute value of the assets sensitive to longevity risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0200/C0030 | Initial absolute values before shock – Liabilities – Longevity risk | This is the absolute value of liabilities sensitive to longevity risk charge, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0200/C0040 | Absolute values after shock – Assets – Longevity risk | This is the absolute value of the assets sensitive 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 | 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 sensitive 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 | Absolute value after shock – Net solvency capital requirement – 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 | 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) sensitive 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 | Absolute value after shock – Gross solvency capital requirement – 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 | Initial absolute values before shock – Assets – Disability – morbidity risk | This is the absolute value of the assets sensitive to disability – morbidity risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0300/C0030 | Initial absolute values before shock – Liabilities – Disability– morbidity risk | This is the absolute value of liabilities sensitive to disability – morbidity risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0300/C0040 | Absolute values after shock – Assets – Disability – morbidity risk | This is the absolute value of the assets sensitive 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 | 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) sensitive 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 | Absolute value after shock – Net solvency capital requirement – 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 | 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) sensitive 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 | Absolute value after shock – Gross solvency capital requirement – 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 | Absolute value after shock – Net solvency capital requirement – 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 | Absolute value after shock – Gross solvency capital requirement – 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 | Initial absolute values before shock – Assets – Lapse risk– risk of increase in lapse rates | This is the absolute value of the assets sensitive 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 | Initial absolute values before shock – Liabilities – Lapse risk – risk of increase in lapse rates | This is the absolute value of liabilities sensitive 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 | Absolute values after shock – Assets – Lapse risk –risk of increase in lapse rates | This is the absolute value of the assets sensitive 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. |
| R0410/C0050 | 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 (after the loss absorbing capacity of technical provisions) sensitive 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. |
| R0410/C0060 | Absolute value after shock – Net solvency capital requirement – 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 | 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) sensitive 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. |
| R0410/C0080 | Absolute value after shock – Gross solvency capital requirement – 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 | Initial absolute values before shock – Assets – Lapse risk – risk of decrease in lapse rates | This is the absolute value of the assets sensitive 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 | Initial absolute values before shock – Liabilities – Lapse risk – risk of decrease in lapse rates | This is the absolute value of liabilities sensitive 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 | Absolute values after shock – Assets – Lapse risk – risk of decrease in lapse rates | This is the absolute value of the assets sensitive 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. |
| R0420/C0050 | 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) sensitive 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 | Absolute value after shock – Net solvency capital requirement – 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 | 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) sensitive 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. |
| R0420/C0080 | Absolute value after shock – Gross solvency capital requirement – 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 | Initial absolute values before shock – Assets – Lapse risk– mass lapse risk | This is the absolute value of the assets sensitive to mass lapse risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0430/C0030 | Initial absolute values before shock – Liabilities – Lapse risk –mass lapse risk | This is the absolute value of liabilities sensitive to mass lapse risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0430/C0040 | Absolute values after shock – Assets – Lapse risk – mass lapse risk | This is the absolute value of the assets sensitive to mass lapse risk charge, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0430/C0050 | 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) sensitive to mass lapse risk charge, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0430/C0060 | Absolute value after shock – Net solvency capital requirement – 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 | 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 sensitive 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. |
|
| R0430/C0080 | Absolute value after shock – Gross solvency capital requirement – 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). |
| R0500/C0020 | Initial absolute values before shock – Assets – Life – expense risk | This is the absolute value of the assets sensitive to life – expense risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0500/C0030 | Initial absolute values before shock – Liabilities – Life – expense risk | This is the absolute value of liabilities sensitive to life –expense risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0500/C0040 | Absolute values after shock – Assets – Life – expense risk | This is the absolute value of the assets sensitive to life expense risk, after the shock (i.e. shock as prescribed by standard formula: a 10 % 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. |
| R0500/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Life – expense risk | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive 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. |
| R0500/C0060 | Absolute value after shock – Net solvency capital requirement – 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 | 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) sensitive 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 | Absolute value after shock – Gross solvency capital requirement – Life –expense risk | This is the gross capital charge for expense risk (before the loss absorbing capacity of technical provisions).  If R0050/C0010=1, this cell represents gross capital charge for life expense risk calculated using simplified calculations. |
| R0600/C0020 | Initial absolute values before shock – Assets – Revision risk | This is the absolute value of the assets sensitive to revision risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0600/C0030 | Initial absolute values before shock – Liabilities – Revision risk | This is the absolute value of liabilities sensitive to revision risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0600/C0040 | Absolute values after shock – Assets – Revision risk | This is the absolute value of the assets sensitive 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 | 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) sensitive 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. |
|
|
|
|
|
| R0600/C0060 | Absolute value after shock – Net solvency capital requirement – Revision risk | This is the net capital charge for revision risk after adjustment for the loss absorbing capacity of technical provisions. |
| R0600/C0070 | 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. |
|
| R0600/C0080 | Absolute value after shock – Gross solvency capital requirement – Revision risk | This is the gross capital charge (before the loss–absorbing capacity of technical provisions) for revision risk. |
| R0700/C0020 | Initial absolute values before shock – Assets – Life Catastrophe risk | This is the absolute value of the assets sensitive to life catastrophe risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0700/C0030 | Initial absolute values before shock – Liabilities – Life Catastrophe risk | This is the absolute value of liabilities sensitive to life catastrophe risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0700/C0040 | Absolute values after shock – Assets – Life Catastrophe risk | This is the absolute value of the assets sensitive to life catastrophe risk, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0700/C0050 | 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) sensitive to life catastrophe risk charge, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0700/C0060 | Absolute value after shock ~~–~~ Net solvency capital requirement – life catastrophe risk | This is the net capital charge for life catastrophe risk after adjustment for the loss absorbing capacity of technical provisions.    If R0060/C0010=1, this item represents net capital charge for life catastrophe risk calculated using simplified calculations. |
| R0700/C0070 | 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) sensitive to life catastrophe risk, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0700/C0080 | Absolute value after shock ~~–~~ Gross solvency capital requirement – life catastrophe risk | This is the gross capital charge for life catastrophe risk (before the loss absorbing capacity of technical provisions).  If R0060/C0010=1, this item represents gross capital charge for life catastrophe risk calculated using simplified calculations. |
| R0800/C0060 | 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 | 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 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 | 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 | Total gross solvency capital requirement for life underwriting risk | This is the total gross capital charge for life underwriting risk, before the loss absorbing capacity of technical provisions. |
| **Further details on revision risk** | | |
| R1000/C0090 | USP – Factors applied for the revision risk shock | Revision shock – group specific parameter ("USP") as calculated by the group and approved by the supervisory authority.  This item is not reported where no group specific parameter is used. |

**S.26.04 – Solvency Capital Requirement – Health underwriting risk**

**General Comments:**

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

Template SR.26.04 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.26.04 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).

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

Amounts before and after shock shall be filled in with the amount of assets and liabilities sensitive to that shock. For the liabilities the assessment shall be done at the most granular level available between contract and homogeneous risk group. This means that if a contract/HRG is sensitive to a shock the amount of liabilities associated to that contract/HRG shall be reported as amount sensitive to that shock.

For group reporting the following specific requirements shall be met:

1. This information is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. 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;
3. 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 | 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 | Fund/Portfolio number | | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| R0010/C0010 | Simplifications used – health mortality risk | | Identify whether an undertakings within the scope of group supervision used simplifications for the calculation of health 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 | Simplifications used – health longevity risk | | Identify whether an undertaking within the scope of group supervision used simplifications for the calculation of health 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 | Simplifications used: health disability– morbidity risk – Medical expense | | Identify whether an undertaking within the scope of group supervision used simplifications for the calculation of health disability morbidity risk – Medical expense. The following options shall be used:  1 – Simplifications used  2 – Simplifications not used  If R0030/C0010 = 1, only C0060/R0310 and C0080/R0310 shall not be filled in. |
| R0040/C0010 | Simplifications used: health disability– morbidity risk – Income protection | | Identify whether an undertaking within the scope of group supervision used simplifications for the calculation of health disability morbidity risk – Income protection. 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 R0340. |
| R0050/C0010 | Simplifications used: SLT lapse risk | | Identify whether an undertaking within the scope of group supervision used simplifications for the calculation of NSLT lapse risk, referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35. 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 R0400 to R0420.  R0430 shall be fully completed in any case |
| R0060/C0010 | Simplifications used: health expense risk | | Identify whether an undertaking within the scope of group supervision used simplifications for the calculation of health expense 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 R0500. |
| **SLT health underwriting risk** | | | |
| R0100/C0020 | Initial absolute values before shock – Assets – Health mortality risk | This is the absolute value of the assets sensitive to health mortality risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0100/C0030 | Initial absolute values before shock – Liabilities – Health mortality risk | This is the absolute value of liabilities sensitive to health mortality risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0100/C0040 | Absolute values after shock – Assets – Health mortality risk | This is the absolute value of the assets sensitive to health mortality risk charge, after the shock (i.e. permanent increase in mortality rates).  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0100/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Health mortality risk | This is the absolute value of the liabilities (after the loss absorbing capacity of technical provisions) sensitive to health mortality risk charge, after the shock (i.e. permanent increase in mortality rates).  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0100/C0060 | Absolute value after shock – Net solvency capital requirement – Health mortality risk | This is the net capital charge for health mortality risk, after adjustment for the loss absorbing capacity of technical provisions.  If R0010/C0010=1, this item represents net capital charge for health mortality risk calculated using simplifications. | |
| R0100/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Health mortality risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) sensitive to health mortality risk charge, after the shock (permanent increase in mortality rates).  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0100/C0080 | Absolute value after shock – Gross solvency capital requirement – Health mortality risk | This is the gross capital charge (before the loss absorbing capacity of technical provisions) for health mortality risk.  If R0010/C0010=1, this item represents gross capital charge for health mortality risk calculated using simplifications. | |
| R0200/C0020 | Initial absolute values before shock – Assets – Health longevity risk | This is the absolute value of the assets sensitive to health longevity risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0200/C0030 | Initial absolute values before shock – Liabilities – Health longevity risk | This is the absolute value of liabilities sensitive to health longevity risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0200/C0040 | Absolute values after shock – Assets – Health longevity risk | This is the absolute value of the assets sensitive to health 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 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Health longevity risk | This is the absolute value of the liabilities (after the loss absorbing capacity of technical provisions) sensitive to health 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 | Absolute value after shock – Net solvency capital requirement – Health longevity risk | This is the net capital charge for health longevity risk, after adjustment for the loss absorbing capacity of technical provisions.  If R0020/C0010=1, this item represents net capital charge for health longevity risk calculated using simplifications. | |
| R0200/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Health longevity risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) sensitive to health longevity risk, after the shock (permanent decrease in mortality rates).  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0200/C0080 | Absolute value after shock – Gross solvency capital requirement – Health longevity risk | This is the gross capital charge (before the loss absorbing capacity of technical provisions) for health longevity risk.  If R0020/C0010=1, this item represents gross capital charge for health longevity risk calculated using simplifications. | |
| R0300/C0060 | Absolute value after shock – Net solvency capital requirement –Health disability – morbidity risk | This is the net capital charge for health disability – morbidity risk, after adjustment for the loss absorbing capacity of technical provisions. | |
| R0300/C0080 | Absolute value after shock – Gross solvency capital requirement – Health disability – morbidity risk | This is the gross capital charge (before the loss absorbing capacity of technical provisions) for health disability – morbidity risk. | |
| R0310/C0060 | Absolute value after shock – Net solvency capital requirement –Health disability – morbidity risk – Medical expense | This is the net capital charge for health disability – morbidity risk – Medical expense, after adjustment for the loss absorbing capacity of technical provisions.  If R0030/C0010=1, this item represents net capital charge for health disability – morbidity risk – Medical expense calculated using simplifications. | |
| R0310/C0080 | Absolute value after shock – Gross solvency capital requirement – Health disability – morbidity risk – Medical expense | This is the gross capital charge (before the loss absorbing capacity of technical provisions) for health disability – morbidity risk – Medical expense.  If R0030/C0010=1, this item represents gross capital charge for health disability – morbidity risk – Medical expense calculated using simplifications. | |
| R0320/C0020 | Initial absolute values before shock – Assets – Health disability – morbidity risk – Medical expense – increase of medical payments | This is the absolute value of the assets sensitive to health disability – morbidity risk – Medical expense charge due to an increase of medical payments, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell.  If R0030/C0010=1, this row shall not be filled in. | |
| R0320/C0030 | Initial absolute values before shock – Liabilities – Health disability – morbidity risk – Medical expense – increase of medical payments | This is the absolute value of liabilities sensitive to health disability – morbidity risk – Medical expense charge due to an increase of medical payments, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables.  If R0030/C0010=1, this row shall not be filled in. | |
| R0320/C0040 | Absolute values after shock – Assets – Health disability – morbidity risk – Medical expense – increase of medical payments | This is the absolute value of the assets sensitive to health disability – morbidity risk – Medical expense charge due to an increase of medical payments, after the shock (i.e. as prescribed by standard formula).  Recoverables from reinsurance and SPVs shall not be included in this cell.  If R0030/C0010=1, this row shall not be filled in. | |
| R0320/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Health disability – morbidity risk – Medical expense – increase of medical payments | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to health disability – morbidity risk – Medical expense charge due to an increase of medical payments, after the shock (i.e. as prescribed by standard formula).  The amount of TP shall be net of reinsurance and SPV recoverables.  If R0030/C0010=1, this row shall not be filled in. | |
| R0320/C0060 | Absolute value after shock – Net solvency capital requirement –Health disability – morbidity risk – Medical expense – increase of medical payments | This is the net capital charge for health disability – morbidity risk – Medical expense – increase of medical payments, after adjustment for the loss absorbing capacity of technical provisions. If R0030/C0010=1, this row shall not be filled in. | |
| R0320/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Health disability – morbidity risk – Medical expense – increase of medical payments | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) underlying health disability – morbidity risk – Medical expense charge expenses – increase of medical payments, after the shock (i.e. as prescribed by standard formula) as used to compute the risk.  The amount of TP shall be net of reinsurance and SPV recoverables.  If R0030/C0010=1, this row shall not be filled in. | |
| R0320/C0080 | Absolute value after shock – Gross solvency capital requirement – Health disability – morbidity risk – Medical expense – increase of medical payments | This is the gross capital charge (before the loss absorbing capacity of technical provisions) for health disability – morbidity risk – Medical expense – increase of medical payments.  If R0030/C0010=1, this row shall not be filled in. | |
| R0330/C0020 | Initial absolute values before shock – Assets – Health disability – morbidity risk – Medical expense – decrease of medical payments | This is the absolute value of the assets sensitive to health disability – morbidity risk – Medical expense charge due to an decrease of medical payments, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell.  If R0030/C0010=1, this row shall not be filled in. | |
| R0330/C0030 | Initial absolute values before shock – Liabilities – Health disability – morbidity risk – Medical expense – decrease of medical payments | This is the absolute value of liabilities sensitive to health disability – morbidity risk – Medical expense charge due to an decrease of medical payments, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables.  If R0030/C0010=1, this row shall not be filled in. | |
| R0330/C0040 | Absolute values after shock – Assets – Health disability – morbidity risk – Medical expense – decrease of medical payments | This is the absolute value of the assets sensitive to health disability – morbidity risk – Medical expense charge due to an decrease of medical payments, after the shock (i.e. as prescribed by standard formula).  Recoverables from reinsurance and SPVs shall not be included in this cell.  If R0030/C0010=1, this row shall not be filled in. | |
| R0330/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Health disability – morbidity risk – Medical expense – decrease of medical payments | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to health disability – morbidity risk – Medical expense charge due to an decrease of medical payments, after the shock (i.e. as prescribed by standard formula).  The amount of TP shall be net of reinsurance and SPV recoverables.  If R0030/C0010=1, this row shall not be filled in. | |
| R0330/C0060 | Absolute value after shock – Net solvency capital requirement –Health disability – morbidity risk – Medical expense – decrease of medical payments | This is the net capital charge for health disability – morbidity risk – Medical expense – decrease of medical payments, after adjustment for the loss absorbing capacity of technical provisions.  If R0030/C0010=1, this row shall not be filled in. | |
| R0330/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Health disability – morbidity risk – Medical expense – decrease of medical payments | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) underlying health disability – morbidity risk – Medical expense charge – decrease of medical payments, after the shock (i.e. as prescribed by standard formula) as used to compute the risk.  The amount of TP shall be net of reinsurance and SPV recoverables.  If R0030/C0010=1, this row shall not be filled in. | |
| R0330/C0080 | Absolute value after shock – Gross solvency capital requirement – Health disability – morbidity risk – Medical expense – increase of medical payments | This is the gross capital charge (before the loss absorbing capacity of technical provisions) for health disability – morbidity risk – Medical expense – decrease of medical payments.  If R0030/C0010=1, this row shall not be filled in. | |
| R0340/C0020 | Initial absolute values before shock – Assets – Health disability – morbidity risk – Income protection | This is the absolute value of the assets sensitive to health disability – morbidity risk – Income protection, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0340/C0030 | Initial absolute values before shock – Liabilities – Health disability – morbidity risk – Income protection | This is the absolute value of liabilities sensitive to health disability – morbidity risk – Income protection charge, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0340/C0040 | Absolute values after shock – Assets – Health disability – morbidity risk – Income protection | This is the absolute value of the assets sensitive to health disability – morbidity risk – Income protection charge, after the shock (i.e. as prescribed by standard formula).  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0340/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Health disability – morbidity risk – Income protection | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to health disability – morbidity risk – Income protection, after the shock (i.e. as prescribed by standard formula).  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0340/C0060 | Absolute value after shock – Net solvency capital requirement –Health disability – morbidity risk – Income protection | This is the net capital charge for health disability – morbidity risk – Income protection, after adjustment for the loss absorbing capacity of technical provisions.  If R0040/C0010=1, this item represents net capital charge for health disability – morbidity risk – Income protection calculated using simplifications. | |
| R0340/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Health disability – morbidity risk – Income protection | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) underlying health disability – morbidity risk – Income protection charge, after the shock (i.e. as prescribed by standard formula) as used to compute the risk.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0340/C0080 | Absolute value after shock – Gross solvency capital requirement – Health disability – morbidity risk – Income protection | This is the gross capital charge (before the loss absorbing capacity of technical provisions) for health disability – morbidity risk – Income protection.  If R0040/C0010=1, this item represents gross capital charge for health disability – morbidity risk – Income protection calculated using simplifications. | |
| R0400/C0060 | Absolute value after shock – Net solvency capital requirement – SLT Health lapse risk | This is the overall net capital charge for SLT health lapse risk referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, after adjustment for the loss absorbing capacity of technical provisions. | |
| R0400/C0080 | Absolute value after shock – Gross solvency capital requirement – SLT Health lapse risk | This is the overall gross capital charge (before the loss absorbing capacity for technical provisions) for SLT health lapse risk referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35. | |
| R0410/C0020 | Initial absolute values before shock – Assets – SLT health lapse risk– risk of increase in lapse | This is the absolute value of the assets sensitive 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 | Initial absolute values before shock – Liabilities – SLT health lapse risk – risk of increase in lapse | This is the absolute value of liabilities sensitive 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 | Absolute values after shock – Assets – SLT health lapse risk –risk of increase in lapse | This is the absolute value of the assets sensitive to the risk of an increase in lapse rates after the shock (i.e. permanent increase in the rates of lapse).  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0410/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – SLT health lapse risk –risk of increase in lapse | This is the absolute value of the liabilities (after the loss absorbing capacity of technical provisions) sensitive to the risk of an increase in lapse rates, after the shock (i.e. permanent increase of the rates of lapse).  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0410/C0060 | Absolute value after shock – Net solvency capital requirement – SLT health lapse risk –risk of increase in lapse | 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 R0050/C0010=1, this item represents net capital charge for a permanent increase in SLT health lapse rates referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, calculated using simplified calculation for SLT health lapse rate | |
| R0410/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – SLT health lapse risk – risk of increase in lapse | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) underlying the risk of a permanent increase in lapse rates, after the shock (permanent increase in lapse rates) as used to compute the risk.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0410/C0080 | Absolute value after shock – Gross solvency capital requirement – SLT health lapse risk –risk of increase in lapse | This is the gross capital charge (excluding the loss absorbing capacity for technical provisions) for the risk of a permanent increase in lapse rates.  If R0050/C0010=1, this item represents gross capital charge for a permanent increase in lapse rates, calculated using simplified calculation for SLT health lapse rate referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35. | |
| R0420/C0020 | Initial absolute values before shock – Assets – SLT health lapse risk– risk of decrease in lapse | This is the absolute value of the assets sensitive 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 | Initial absolute values before shock – Liabilities – SLT health lapse risk – risk of decrease in lapse | This is the absolute value of liabilities sensitive 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 | Absolute values after shock – Assets – SLT health lapse risk –risk of decrease in lapse | This is the absolute value of the assets sensitive to the risk of a permanent decrease in lapse rates, after the shock (i.e. permanent decrease in the rates of lapse).  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0420/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – SLT health lapse risk –risk of decrease in lapse | This is the absolute value of the liabilities (after the loss absorbing capacity of technical provisions) sensitive to the risk of a permanent decrease in lapse rates, after the shock (i.e. permanent decrease of the rates of lapse).  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0420/C0060 | Absolute value after shock – Net solvency capital requirement – SLT health lapse risk –risk of decrease in lapse | 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 R0050/C0010=1, this item represents net capital charge for a permanent decrease in SLT health rates referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, calculated using simplified calculation for SLT health lapse rate | |
| R0420/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – SLT health lapse risk –risk of decrease in lapse | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) sensitive 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. | |
| R0420/C0080 | Absolute value after shock – Gross solvency capital requirement – SLT health lapse risk –risk of decrease in lapse | This is the gross capital charge (before the loss absorbing capacity for technical provisions) for the risk of a permanent decrease in lapse rates  If R0050/C0010=1, this item represents gross capital charge for a permanent decrease in SLT health rates referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, calculated using simplified calculation for SLT health lapse rate. | |
| R0430/C0020 | Initial absolute values before shock – Assets – SLT health lapse risk– mass lapse risk | This is the absolute value of the assets sensitive to mass lapse risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0430/C0030 | Initial absolute values before shock – Liabilities – SLT health lapse risk –mass lapse risk | This is the absolute value of liabilities sensitive to mass lapse risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0430/C0040 | Absolute values after shock – Assets – SLT health lapse risk – mass lapse risk | This is the absolute value of the assets sensitive to mass lapse risk, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0430/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – SLT health lapse risk – mass lapse risk | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to mass lapse risk, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0430/C0060 | Absolute value after shock – Net solvency capital requirement – SLT health lapse risk – mass lapse risk | This is the net capital charge for SLT health lapse risk – mass lapse risk, referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, after adjustment for the loss absorbing capacity of technical provisions. | |
| R0430/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Health lapse risk – mass lapse risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) sensitive to mass lapse risk, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
|
| R0430/C0080 | Absolute value after shock – Gross solvency capital requirement – SLT health lapse risk – mass lapse risk | This is the gross capital charge (excluding the loss absorbing capacity for technical provisions) for SLT health lapse risk – mass lapse risk referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35. | |
| R0500/C0020 | Initial absolute values before shock – Assets – Health expense risk | This is the absolute value of the assets sensitive to expense risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0500/C0030 | Initial absolute values before shock – Liabilities – Health expense risk | This is the absolute value of liabilities sensitive to expense risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0500/C0040 | Absolute values after shock – Assets – Health expense risk | This is the absolute value of the assets sensitive to health expense risk, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0500/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Health expense risk | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to health expense risk, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0500/C0060 | Absolute value after shock – Net solvency capital requirement – Health expense risk | This is the net capital charge for health expense risk, after adjustment for the loss absorbing capacity of technical provisions.  If R0060/C0010=1, this item represents net capital charge for health expense risk calculated using simplified calculations. | |
| R0500/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Health expense risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) sensitive to expense risk charge, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0500/C0080 | Absolute value after shock – Gross solvency capital requirement – Health expense risk | This is the gross capital charge (excluding the loss absorbing capacity of technical provisions) for health expense risk.  If R0060/C0010=1, this item represents gross capital charge for health expense risk calculated using simplified calculations. | |
| R0600/C0020 | Initial absolute values before shock – Assets – Health revision risk | This is the absolute value of the assets sensitive to health revision risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0600/C0030 | Initial absolute values before shock – Liabilities –Health revision risk | This is the absolute value of liabilities sensitive to health revision risk charge, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0600/C0040 | Absolute values after shock – Assets – Health revision risk | This is the absolute value of the assets sensitive to health revision risk, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. | |
| R0600/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Health revision risk | This is the absolute value of liabilities (after the loss absorbing capacity of technical provisions) sensitive to health revision risk, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. | |
|
|
| R0600/C0060 | Absolute value after shock ~~–~~ Net solvency capital requirement – Health revision risk | This is the net capital charge for health revision risk, after adjustment for the loss absorbing capacity of technical provisions. | |
| R0600/C0070 | Absolute value after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Health revision risk | This is the absolute value of the liabilities (before the loss absorbing capacity of technical provisions) sensitive to health revision risk charge, after the shock (i.e. as prescribed by standard formula, a % increase in the annual amount payable for annuities exposed to revision risk).  The amount of TP shall be net of reinsurance and SPV recoverables. | |
| R0600/C0080 | Absolute value after shock – Gross solvency capital requirement – Health revision risk | This is the gross capital charge (before the loss absorbing capacity of technical provisions) for health revision risk. | |
| R0700/C0060 | Diversification within SLT health underwriting risk module – Net | This is the diversification effect within the SLT health underwriting risk module referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, 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. | |
| R0700/C0080 | Diversification within SLT health underwriting risk module – Gross | This is the diversification effect within the SLT health underwriting risk module referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, as a result of the aggregation of the gross capital requirements (before 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/C0060 | Net solvency capital requirements – SLT health underwriting risk | This is the total net capital charge for SLT health underwriting risk referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, after adjustment of the loss absorbing capacity of technical provisions. | |
| R0800/C0080 | Gross solvency capital – SLT health underwriting risk | This is the total gross capital charge for SLT health underwriting risk, before adjustment of the loss absorbing capacity of technical provisions. | |
| **Further details on revision risk** | | | |
| R0900/C0090 | Revision shock USP | | Revision shock – group specific parameter as calculated by the group and approved by the supervisory authority.  This item is not reported where no group specific parameter is used. |
| **NSLT health premium and reserve risk** | | | |
| R1000–R1030/  C0100 | Standard deviation for premium risk – USP | | This is the group specific standard deviation for premium risk for each lines of business and its proportional reinsurance as calculated by the group and approved or prescribed by the supervisory authority.  This item is not reported where no group specific parameter is used. |
| R1000–R1030/C0110 | USP Standard Deviation gross/net | | Identify if the USP standard Deviation was applied gross or net. One of the options in the following closed list shall be used: 1 – USP gross  2 – USP net |
| R1000–R1030/  C0120 | Standard deviation for premium risk – USP – Adjustment factor for non – proportional reinsurance | | This is the group specific adjustment factor for non–proportional reinsurance of each line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, which allows groups to take into account the risk–mitigating effect of particular per risk excess of loss reinsurance – as calculated by the group and approved or prescribed by the supervisory authority  Where no group specific parameter is used, this cell shall be left blank. |
| R1000–R1030/  C0130 | Standard deviation for reserve risk – USP | | This is the group specific standard deviation for reserve risk for each line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, and its proportional reinsurance as calculated by the group and approved or prescribed by the supervisory authority.  This item is not reported where no group specific parameter is used. |
| R1000–R1030/  C0140 | Volume measure for premium and reserve risk – volume measure for premium risk: Vprem | | The volume measure for premium risk for each line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, and its proportional reinsurance |
| R1000–R1030/  C0150 | Volume measure for premium and reserve risk –Volume measure reserve risk: Vres | | The volume measure for reserve risk for each line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, and its proportional reinsurance |
| R1000–R1030/  C0160 | Volume measure for premium and reserve risk – Geographical Diversification | | This represents the geographical diversification to be used for the volume measure for premium and reserve risk for each line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, and its proportional reinsurance.  If the factor for geographical diversification is not calculated, then this item is set to the default value of 1. |
| R1000–R1030/  C0170 | Volume measure for premium and reserve risk – V | | The volume measure for NSLT health premium and reserve risk referred to in Title I Chapter V Sections 4 and 12 of Delegated Regulation (EU) 2015/35, for each line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, and its proportional reinsurance. |
| R1040/C0170 | Total Volume measure for premium and reserve risk | | The total volume measure for premium and reserve risk, equal to the sum of the volume measures for premium and reserve risk for all lines of business. |
| R1050/C0100 | Combined standard deviation | | This is the combined standard deviation for premium and reserve risk for all segments. |
|
|
|
| R1100/C0180 | Solvency capital requirement – NSLT health premium and reserve risk | | This is the total capital charge for the NSLT health premium and reserve risk sub module referred to in Title I Chapter V Sections 4 and 12 of Delegated Regulation (EU) 2015/35. |
|
| R1200/C0190 | Initial absolute values before shock – Assets – Lapse risk | | This is the absolute value of the assets sensitive to the NSLT health lapse risk referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R1200/C0200 | Initial absolute values before shock – Liabilities – Lapse risk | | This is the absolute value of liabilities sensitive to the NSLT health lapse risk referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R1200/C0210 | Absolute values after shock – Assets – Lapse risk | | This is the absolute value of the assets sensitive to the NSLT health lapse risk referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R1200/C0220 | Absolute values after shock Liabilities – Lapse risk | | This is the absolute value of the liabilities sensitive to lapse risk, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R1200/C0230 | Absolute value after shock– Solvency capital requirement – Lapse risk | | This is the capital charge for NSLT health lapse risk referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35. |
| R1300/C0240 | Diversification within NSLT health underwriting risk – gross | | This is the diversification effect within the NSLT health underwriting risk sub–module referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, as a result of the aggregation of the capital requirements for NSLT health premium and reserve risk and NSLT health lapse risk.  Diversification shall be reported as a negative value if they reduce the capital requirement. |
|
| R1400/C0240 | Total solvency capital requirement for NSLT health underwriting | | This is the total capital charge for the NSLT health underwriting risk sub module referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35. |
| **Health catastrophe risk** | | | |
| R1500/C0250 | Net solvency capital requirement for health catastrophe risks – Mass accident risk sub module | | The net solvency capital requirement for the mass risk sub–module calculated after loss absorbing capacity of technical provisions |
| R1500/C0260 | Gross solvency capital requirement for health catastrophe risks – Mass accident risk sub module | | The gross solvency capital requirement for the mass risk sub–module, calculated before loss absorbing capacity of technical provisions. |
| R1510/C0250 | Net solvency capital requirement for health catastrophe risks – Accident concentration risk | | The net solvency capital requirement for the accident concentration risk sub–module, calculated after loss absorbing capacity of technical provisions |
| R1510/C0260 | Gross solvency capital requirement for health catastrophe risks– Accident concentration risk | | The gross solvency capital requirement for the accident concentration risk sub–module calculated before loss absorbing capacity of technical provisions. |
| R1520/C0250 | Net solvency capital requirement for health catastrophe risks – Pandemic risk | | The net solvency capital requirement for the pandemic risk sub–module, calculated after loss absorbing capacity of technical provisions. |
| R1520/C0260 | Gross solvency capital requirement for health catastrophe risks – Pandemic risk | | The gross solvency capital requirement for the pandemic risk sub–module is calculated before loss absorbing capacity of technical provisions. |
| R1530/C0250 | Diversification within health catastrophe risk – Net | | This is the diversification effect within the health catastrophe risk sub–module as a result of the aggregation of the capital requirements for the risks of a mass accident, accident concentration and pandemic risk, calculated after loss absorbing capacity of technical provisions |
| R1530/C0260 | Diversification within health catastrophe risk – Gross | | This is the diversification effect within the health catastrophe risk sub–module as a result of the aggregation of the capital requirements for the risks of a mass accident, accident concentration and pandemic risk, calculated after loss absorbing capacity of technical provisions. |
| R1540/C0250 | Total net solvency capital requirement for health catastrophe risk | | This is the total net capital charge (after loss absorbing capacity of technical provisions) for the health catastrophe risk sub–module |
| R1540/C0260 | Total gross solvency capital requirement for health catastrophe risk | | This is the total gross capital charge for the health catastrophe risk sub – module (before loss absorbing capacity of technical provisions) |
| **Total health underwriting risk** | | | |
| R1600/C0270 | Diversification within health underwriting risk module – Net | | This is the diversification effect within the health underwriting risk sub–module as a result of the aggregation of the capital requirements SLT health underwriting risk sub–module, NSLT health underwriting risk sub–module and health catastrophe risk sub–module, referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, calculated after loss absorbing capacity of technical provision. |
| R1600/C0280 | Diversification within health underwriting risk module – Gross | | This is the diversification effect within the health underwriting risk sub–module as a result of the aggregation of the capital requirements SLT health underwriting risk sub–module, NSLT health underwriting risk sub–module and health catastrophe risk sub–module, referred to in Title I Chapter V Section 4 of Delegated Regulation (EU) 2015/35, calculated before loss absorbing capacity of technical provisions. |
| R1700/C0270 | Total net solvency capital requirement for health underwriting risk | | This is the total net solvency capital requirement for the health underwriting risk module. |
| R1700/C0280 | Total gross solvency capital requirement for health underwriting risk | | This is the total gross solvency capital requirement for the health underwriting risk module. |

**S.26.05 – Solvency Capital Requirement – Non–Life underwriting risk**

**General comments:**

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

Template SR.26.05 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.26.05 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).

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

Amounts before and after shock shall be filled in with the amount of assets and liabilities sensitive to that shock. For the liabilities the assessment shall be done at the most granular level available between contract and homogeneous risk group. This means that if a contract/HRG is sensitive to a shock the amount of liabilities associated to that contract/HRG shall be reported as amount sensitive to that shock.

For group reporting the following specific requirements shall be met:

1. This information is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. 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;
3. 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 | | 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 | | Fund/Portfolio number | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| R0010/C0010 | | Captives simplifications – non life premium and reserve risk | Identify whether a captive undertaking within the scope of group supervision used simplifications for the calculation of non–life premium and reserve risk. One of the options in the following closed list shall be used: 1 – Simplifications used  2 – Simplifications not used  If R0010/C0010 = 1, only C0060, C0070 and C0090 shall be filled in for R0100 – R0230. |
| **Non–life premium and Reserve Risk** | | | |
| R0100–R0210/ C0020 | | Standard deviation for premium risk – USP Standard Deviation | This is the group specific standard deviation for premium risk for each segment as calculated by the group and approved or prescribed by the supervisory authority.  This item is not reported where no group specific parameter is used. |
| R0100–R0210/  C0030 | | USP Standard Deviation gross/net | Identify if the USP standard Deviation was applied gross or net. One of the options in the following closed list shall be used: 1 – USP gross  2 – USP net |
| R0100–R0210/C0040 | | Standard deviation for premium risk – USP – Adjustment factor for non – proportional reinsurance | This is the group specific adjustment factor for non – proportional reinsurance of each segment allows groups to take into account the risk – mitigating effect of particular per risk excess of loss reinsurance – as calculated by the group and approved or prescribed by the supervisory authority.  This item is not reported where no group specific parameter is used. |
| R0100–R0210/ C0050 | | Standard deviation for reserve risk – USP | This is the group specific standard deviation for reserve risk each segment as calculated by the group and approved or prescribed by the supervisory authority.  This item is not reported where no group specific parameter is used. |
| R0100–R0210/ C0060 | | Volume measure for premium and reserve risk – volume measure for premium risk: Vprem | The volume measure for premium risk for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35. |
| R0100–R0210/ C0070 | | Volume measure for premium and reserve risk –Volume measure reserve risk: Vres | The volume measure for reserve risk for each segment, equal to the best estimate for the provisions for claims outstanding for the segment, after deduction of the amount recoverable from reinsurance contracts and special purpose vehicles. |
| R0100–R0210/ C0080 | | Volume measure for premium and reserve risk – Geographical Diversification – | Geographical diversification used for the volume measure for each segment  If the factor for geographical diversification is not calculated, then this item is set to the default value of 1. |
| R0100–R0210/ C0090 | | Volume measure for premium and reserve risk – V | The volume measure for non – life premium and reserve risk for each segment  If R0010/C0010 = 1, this item shall represent the capital requirement for non – life premium and reserve risk of particular segment calculated using simplifications |
| R0220/C0090 | | Total Volume measure for premium and reserve risk | The total volume measure for premium and reserve risk, equal to the sum of the volume measures for premium and reserve risk for all segments. |
| R0230/C0020 | | Combined standard deviation | This is the combined standard deviation for premium and reserve risk for all segments. |
|  |
| R0300/C0100 | | Total capital requirement for non – life premium and reserve risk | This is the total capital charge for the non–life premium and reserve risk sub module. |
| **Non–life lapse risk** | | | |
| R0400/C0110 | Initial absolute values before shock – Assets – Non–life underwriting risk – Lapse risk | | This is the absolute value of the assets sensitive to the non–life lapse risk, before the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0400/C0120 | Initial absolute values before shock – Liabilities – Non–life underwriting risk – Lapse risk | | This is the absolute value of liabilities sensitive to the non–life lapse risk, before the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0400/C0130 | Absolute values after shock – Assets – Non–life underwriting risk – Lapse risk | | This is the absolute value of the assets sensitive to non–life lapse risk, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0400/C0140 | Absolute values after shock – Liabilities – Non–life underwriting risk – Lapse risk | | This is the absolute value of the liabilities sensitive to non–life lapse risk, after the shock.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0400/C0150 | Solvency capital requirement – Non–life underwriting risk – Lapse risk | | This is the capital charge for non–life underwriting lapse risk. |
| **Non–life catastrophe risk** | | | |
| R0500/C0160 | Capital requirement for non–life catastrophe risk | | This is the total non–life catastrophe risk capital requirement. |
| **Total non–life underwriting risk** | | | |
| R0600/C0160 | Diversification within non–life underwriting risk module | | This is the diversification effect within the non–life underwriting risk sub–module as a result of the aggregation of the capital requirements premium and reserve risk, catastrophe risk and lapse risk.  Diversification shall be reported as a negative value if they reduce the capital requirement. |
| R0700/C0160 | Total capital requirement for non–life underwriting risk | | This is the solvency capital requirement for non–life underwriting risk sub module. |

**S.26.06 – Solvency Capital Requirements – Operational risk**

**General comments:**

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

Template SR.26.06 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.26.06 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).

For group reporting the following specific requirements shall be met:

1. This information is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. 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;
3. 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 | 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 | Fund/Portfolio number | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| R0100/C0020 | Life gross technical provisions (excluding risk margin) | This is technical provisions for life insurance obligations, excluding unit-linked. For these purposes, technical provisions shall not include the risk margin, and shall be without deduction of recoverables from reinsurance contracts and special purpose vehicles. |
| R0110/C0020 | Life gross technical provisions unit–linked (excluding risk margin) | This is technical provisions for life insurance obligations where the investment risk is borne by the policyholders. For these purposes, technical provisions shall not include the risk margin, and shall be without deduction of recoverables from reinsurance contracts and special purpose vehicles. |
| R0120/C0020 | Non–life gross technical provisions (excluding risk margin) | This is technical provisions for non–life insurance obligations. For these purposes, technical provisions shall not include the risk margin, and shall be without deduction of recoverables from reinsurance contracts and special purpose vehicles. |
| R0130/C0020 | Capital requirement for operational risk based on technical provisions | This is the capital requirement for operational risk based on technical provisions |
| R0200/C0020 | Earned life gross premiums (previous 12 months) | Premium earned during the previous 12 months for life insurance obligations, excluding unit-linked without deducting premium ceded to reinsurance |
| R0210/C0020 | Earned life gross premiums unit–linked (previous 12 months) | Premium earned during the previous 12 months for life insurance obligations where the investment risk is borne by the policyholders without deducting premium ceded to reinsurance |
| R0220/C0020 | Earned non–life gross premiums (previous 12 months) | Premium earned during the previous 12 months for non–life insurance obligations, without deducting premiums ceded to reinsurance |
| R0230/C0020 | Earned life gross premiums (12 months prior to the previous 12 months) | Premium earned during the 12 months prior to the previous 12 months for life insurance obligations, excluding unit-linked without deducting premium ceded to reinsurance |
| R0240/C0020 | Earned life gross premiums unit–linked (12 months prior to the previous 12 months) | Premium earned during the 12 months prior to the previous 12 months for life insurance obligations where the investment risk is borne by the policy holders without deducting premium ceded to reinsurance. |
| R0250/C0020 | Earned non–life gross premiums (12 months prior to the previous 12 months) | Premium earned during the 12 months prior to the previous 12 months for non–life insurance obligations, without deducting premiums ceded to reinsurance |
| R0260/C0020 | Capital requirement for operational risk based on earned premiums | This is the capital requirement for operational risks based on earned premiums. |
| R0300/C0020 | Capital requirement for operational risk before capping | This is the capital requirement for operational risk before capping adjustment |
| R0310/C0020 | Cap based on Basic Solvency Capital Requirement | This is the result of the cap percentage applied to the Basic SCR. |
| R0320/C0020 | Capital requirement for operational risk after capping | This is the capital requirement for operational risk after capping adjustment. |
| R0330/C0020 | Expenses incurred in respect of unit linked business (previous 12 months) | This is the amount of expenses incurred in the previous 12 months in respect of life insurance where the investment risk is borne by the policyholders. |
| R0340/C0020 | Total capital requirement for operational risk | This is the capital charge for operational risk. |

**S.26.07 – Solvency Capital Requirement – Simplifications**

**General comments:**

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

Template SR.26.07 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.26.07 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).

For group reporting the following specific requirements shall be met:

1. This information is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. 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;
3. 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 | | 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 | | Fund/Portfolio number | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| Z0040 | | Currency for interest rate risk (captives) | Identify the ISO 4217 alphabetic code of the currency of issue. Each currency shall be reported in a different line. |
| **Market risk (including captives)** | | |  |
| R0010/C0010–C0070 | | Spread risk (bonds and loans) – Market value – by credit quality step | Market value of the assets subject to a capital requirement for spread risk on bonds and loans for each credit quality step where a credit assessment by a nominated ECAI is available. |
| R0010/C0080 | | Spread risk (bonds and loans) – Market value – No rating available | Market value of the assets subject to a capital requirement for spread risk on bonds and loans where no credit assessment by a nominated ECAI is available. |
| R0020/C0010–C0070 | | Spread risk (bonds and loans) – Modified duration – by credit quality step | Modified duration in years of the assets subject to a capital requirement for spread risk on bonds and loans for each credit quality step where a credit assessment by a nominated ECAI is available. |
| R0020/C0080 | | Spread risk (bonds and loans) – Modified duration – No rating available | Modified duration in years of the assets subject to a capital requirement for spread risk on bonds and loans where no credit assessment by a nominated ECAI is available. |
| R0030/C0090 | | Spread risk (bonds and loans) – Increase in unit–linked and index–linked technical provisions | Increase in the technical provisions less risk margin for policies where the policyholders bear the investment risk with embedded options and guarantees that would result from an instantaneous decrease in the value of the assets subject to the capital requirement for spread risk on bonds according to the simplified calculation. |
| **Interest rate risk (captives)** | | |  |
| R0040/C0100 | | Interest rate risk (captives) – Capital requirement – Interest rate up – by currency | Capital requirement for the risk of an increase in the term structure of interest rates according to the captive simplified calculation for each currency reported. |
| R0040/C0110 | | Interest rate risk (Captives) – Capital requirement – Interest rate down – by currency | Capital requirement for the risk of a decrease in the term structure of interest rates according to the captive simplified calculation for each currency reported. |
| **Life underwriting risk** | | | |
| R0100/C0120 | Mortality risk – Capital at risk | | Sum of positive capitals at risk as defined in Article 91 of Delegated Regulation (EU) 2015/35 for all obligations subject to mortality risk. |
| R0100/C0160 | Mortality risk – Average rate (t+1) | | Average mortality rate during the following 12 (t + 1) months weighted by sum insured for policies with a positive capital at risk. |
| R0100/C0180 | Mortality risk – Modified duration | | Modified duration in years of all payments payable on death included in the best estimate for policies with a positive capital at risk. |
| R0110/C0150 | Longevity risk – Best estimate | | Best estimate of obligations subject to longevity risk. |
| R0110/C0160 | Longevity risk – Average rate (t+1) | | Average mortality rate during the following 12 months (t+1) weighted by sum insured for policies where a decrease in the mortality rate leads to an increase in technical provisions. |
| R0110/C0190 | Longevity risk – Modified duration | | Modified duration in years of all payments to beneficiaries included in the best estimate for policies where a decrease in the mortality rate leads to an increase in technical provisions. |
| R0120/C0120 | Disability–morbidity risk – Capital at risk | | Sum of positive capitals at risk as defined in Article 93 of Delegated Regulation (EU) 2015/35 for all obligations subject to disability–morbidity risk. |
| R0120/C0130 | Disability–morbidity risk – Capital at risk t+1 | | Capital at risk as defined in R0120/C0120 after 12 months. |
| R0120/C0150 | Disability–morbidity risk – Best estimate | | Best estimate of obligations subject to disability–morbidity risk. |
| R0120/C0160 | Disability–morbidity risk – Average rate (t+1) | | Average disability–morbidity rate during the following 12 months (t+1) weighted by sum insured for policies with a positive capital at risk. |
| R0120/C0170 | Disability–morbidity risk – Average rate t+2 | | Average disability–morbidity rate during the 12 months after the following 12 months (t+2) weighted by sum insured for policies with a positive capital at risk. |
| R0120/C0180 | Disability–morbidity risk – Modified duration | | Modified duration in years of all payments on disability–morbidity included in the best estimate for policies with a positive capital at risk. |
| R0120/C0200 | Disability–morbidity risk – Termination rates | | Expected termination rates during the following 12 months (t+1) for policies with a positive capital at risk. |
| R0130/C0140 | Lapse risk (up) – Surrender strain | | Sum of all positive surrender strains as defined in Article 95 of Delegated Regulation (EU) 2015/35. |
| R0130/C0160 | Lapse risk (up) – Average rate (t+1) | | Average lapse rate for policies with positive surrender strains. |
| R0130/C0190 | Lapse risk (up) – Average run off period | | Average period in years over which the policies with a positive surrender strain run off. |
| R0140/C0140 | Lapse risk (down) – Surrender strain | | Sum of all negative surrender strains as defined in Article 95 of Delegated Regulation (EU) 2015/35. |
| R0140/C0160 | Lapse risk (down) – Average rate (t+1) | | Average lapse rate for policies with negative surrender strains. |
| R0140/C0190 | Lapse risk (down) – Average run off period | | Average period in years over which the policies with a negative surrender strain run off. |
| R0150/C0180 | Life expense risk – Modified duration | | Modified duration in years of the cash flows included in the best estimate of life insurance and reinsurance obligations. |
| R0150/C0210 | Life expense risk – Payments | | Expenses paid related to life insurance and reinsurance during the last 12 months. |
| R0150/C0220 | Life expense risk – Average inflation rate | | Weighted average inflation rate included in the calculation of the best estimate of those obligations, where the weights are based on the present value of expenses included in the calculation of the best estimate for servicing existing life obligations. |
| R0160/C0230 | Life catastrophe risk – Capital at risk | | Sum of positive capitals at risk as defined in Article 96 of Delegated Regulation (EU) 2015/35. |
| **Health underwriting risk** | | | |
| R0200/C0120 | Health mortality risk – Capital at risk | | Sum of positive capitals at risk as defined in Article 97 of Delegated Regulation (EU) 2015/35 for all obligations subject to health mortality risk. |
| R0200/C0160 | Health mortality risk – Average rate (t+1) | | Average mortality rate during the following 12 months (t+1) weighted by sum insured for policies with a positive capital at risk. |
| R0200/C0180 | Health mortality risk – Modified duration | | Modified duration in years of all payments payable on death included in the best estimate for policies with a positive capital at risk. |
| R0210/C0150 | Health longevity risk – Best estimate | | Best estimate of obligations subject to health longevity risk. |
| R0210/C0160 | Health longevity risk – Average rate (t+1) | | Average mortality rate during the following 12 months (t+1) weighted by sum insured for policies where a decrease in the mortality rate leads to an increase in technical provisions. |
| R0210/C0180 | Health longevity risk – Modified duration | | Modified duration in years of all payments to beneficiaries included in the best estimate for policies where a decrease in the mortality rate leads to an increase in technical provisions. |
| R0220/C0180 | Health disability–morbidity risk (medical expense) – Modified duration | | Modified duration in years of the cash flows included in the best estimate of medical expense insurance and reinsurance obligations. |
| R0220/C0210 | Health disability–morbidity risk (medical expense) – Payments | | Expenses paid related to medical expense insurance and reinsurance during the last 12 months. |
| R0220/C0220 | Health disability–morbidity risk (medical expense) – Average inflation rate | | Weighted average rate of inflation on medical payments included in the calculation of the best estimate of those obligations, where the weights are based on the present value of medical payments included in the calculation of the best estimate of those obligations. |
| R0230/C0120 | Health disability–morbidity risk (income protection) – Capital at risk | | Sum of positive capitals at risk as defined in Article 100 of Delegated Regulation (EU) 2015/35 for all obligations subject to disability–morbidity risk (income protection). |
| R0230/C0130 | Health disability–morbidity risk (income protection) – Capital at risk t+1 | | Capital at risk as defined in R0230/C0120 after 12 months. |
| R0230/C0150 | Health disability–morbidity risk (income protection) – Best estimate | | Best estimate of obligations subject to disability–morbidity risk. |
| R0230/C0160 | Health disability–morbidity risk (income protection) – Average rate (t+1) | | Average disability–morbidity rate during the following 12 months (t+1) weighted by sum insured for policies with a positive capital at risk. |
| R0230/C0170 | Health disability–morbidity risk (income protection) – Average rate t+2 | | Average disability–morbidity rate during the 12 months after the following 12 months (t+2) weighted by sum insured for policies with a positive capital at risk. |
| R0230/C0180 | Health disability–morbidity risk (income protection) – Modified duration | | Modified duration in years of all payments on disability–morbidity included in the best estimate for policies with a positive capital at risk. |
| R0230/C0200 | Health disability–morbidity risk (income protection) – Termination rates | | Expected termination rates during the following 12 months for policies with a positive capital at risk. |
| R0240/C0140 | Health SLT lapse risk (up) – Surrender strain | | Sum of all positive surrender strains as defined in Article 102 of Delegated Regulation (EU) 2015/35. |
| R0240/C0160 | Health SLT lapse risk (up) – Average rate (t+1) | | Average lapse rate for policies with positive surrender strains. |
| R0240/C0190 | Health SLT lapse risk (up) – Average run off period | | Average period in years over which the policies with a positive surrender strain run off. |
| R0250/C0140 | Health SLT lapse risk (down) – Surrender strain | | Sum of all negative surrender strains as defined in Article 102 of Delegated Regulation (EU) 2015/35. |
| R0250/C0160 | Health SLT lapse risk (down) – Average rate (t+1) | | Average lapse rate for policies with negative surrender strains. |
| R0250/C0190 | Health SLT lapse risk (down) – Average run off period | | Average period in years over which the policies with a negative surrender strain run off. |
| R0260/C0180 | Health expense risk – Modified duration | | Modified duration in years of the cash flows included in the best estimate of health insurance and reinsurance obligations. |
| R0260/C0210 | Health expense risk – Payments | | Expenses paid related to health insurance and reinsurance during the last 12 months. |
| R0260/C0220 | Health expense risk – Average inflation rate | | Weighted average inflation rate included in the calculation of the best estimate of these obligations, weighted by the present value of expenses included in the calculation of the best estimate for servicing existing health obligations. |

**S.27.01 – Solvency Capital Requirement – Non–life and health catastrophe risk**

**General comments:**

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

Template S.27.01 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/RFF embedded, the fund should be treated as different funds. This template shall be reported for all sub–funds of a material RFF/MAP as identified in the second table of S.01.03.

Template SR.27.01 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).

This template is designed to allow an understanding of how the catastrophe risk module of the SCR has been calculated and what are the main drivers.

For every type of catastrophe risk the risk mitigating effect of the undertaking’s specific reinsurance contracts and special purpose vehicles must be determined. This calculation is prospective and must be based on the reinsurance program of the next reporting year as described in the reinsurance templates for Facultative covers (S.30.01 and S.30.02 of Annex II) and Outgoing reinsurance program in the next reporting year (S.30.03 and S.30.04 of Annex II).

Undertakings need to estimate their recoveries from risk mitigation in line with the Directive 2009/138/EC, Delegated Regulation (EU) 2015/35 and any relevant technical standard. Undertakings shall complete the catastrophe reporting template only to the granularity required to perform this calculation.

Under the non–life and health underwriting risk modules, catastrophe risk is defined as the risk of loss, or of adverse change in the value of insurance liabilities, resulting from significant uncertainty of pricing and provisioning assumptions related to extreme or exceptional events as set out in Article 105(2)(b) and (4)(c) of the Directive 2009/138/EC.

The reported capital requirements reflects the capital requirements before and after risk mitigation which is the risk mitigating effect of the undertaking’s specific reinsurance contracts and special purpose vehicles. The reported capital requirement after risk mitigation is before the loss absorbing capacity of technical provisions. The default value of the risk mitigation shall be reported as a positive value in order to be deducted.

In case the diversification effect reduces the capital requirement the default value of the diversification shall be reported as a negative value.

For group reporting the following specific requirements shall be met:

1. This information is applicable when method 1 as defined in Article 230 of Directive 2009/138/EC is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;
2. 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;
3. This information does not apply to groups when method 2 as defined in Article 233 of Directive 2009/138/EC is being used exclusively.

|  |  |  |
| --- | --- | --- |
|  |  |  |
| 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 | Fund/Portfolio number | When item Z0020 = 1, identification number for a ring fenced fund or matching adjustment portfolio. This number is attributed by the undertaking within the scope of group supervision and must be consistent over time and with the fund/portfolio number reported in other templates. |
| **Non–life catastrophe risk – Summary** | | |
| C0010/R0010 | SCR before risk mitigation – Natural catastrophe risk | This is the total catastrophe risk before risk mitigation arising from all natural catastrophe perils and taking into consideration the diversification effect between the perils given in C0010/R0070. |
| C0010/R0020–R0060 | SCR before risk mitigation – Natural catastrophe risk perils | This is the total capital requirement before risk mitigation per natural catastrophe peril, taking into consideration the diversification effect between zones and regions.  Per natural peril this amount is equal to the Catastrophe Risk Charge before risk mitigation. |
| C0010/R0070 | SCR before risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different natural catastrophe perils. |
| C0020/R0010 | Total risk mitigation – Natural catastrophe risk | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles arising from all natural catastrophe perils and taking into consideration the diversification effect between the perils given in C0020/R0070. |
| C0020/R0020–R0060 | Total risk mitigation – Natural catastrophe risk perils | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles per natural catastrophe peril. |
| C0020/R0070 | Total risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to different natural catastrophe perils. |
| C0030/R0010 | SCR after risk mitigation – Natural catastrophe risk | This is the total catastrophe risk after risk mitigation arising from all natural catastrophe perils and taking into consideration the diversification effect between the perils given in C0030/R0070. |
| C0030/R0020–R0060 | SCR after risk mitigation – Natural catastrophe risk perils | This is the total capital requirement after risk mitigation per natural catastrophe peril, taking into consideration the diversification effect between zones and regions.  Per natural peril this amount is equal to the Catastrophe Risk Charge after risk mitigation. |
| C0030/R0070 | SCR after risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different natural catastrophe perils. |
| C0010/R0080 | SCR before risk mitigation – Catastrophe risk non–proportional property reinsurance | This is the total catastrophe risk before risk mitigation arising from non–proportional property reinsurance. |
| C0020/R0080 | Total risk mitigation – Catastrophe risk non–proportional property reinsurance | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles for non–proportional property reinsurance. |
| C0030/R0080 | SCR after risk mitigation – Catastrophe risk non–proportional property reinsurance | This is the total catastrophe risk after risk mitigation arising from non–proportional property reinsurance. |
| C0010/R0090 | SCR before risk mitigation – Man–made catastrophe risk | This is the total catastrophe risk before risk mitigation arising from all man–made perils and taking into consideration the diversification effect between the perils given in C0010/R0160. |
| C0010/R0100–R0150 | SCR before risk mitigation – Man–made catastrophe risk perils | This is the total capital requirement before risk mitigation per man–made peril, taking into consideration the diversification effect between sub–perils.  Per man–made peril this amount is equal to the Catastrophe Risk Charge before risk mitigation. |
| C0010/R0160 | SCR before risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different man–made perils. |
| C0020/R0090 | Total risk mitigation – Man–made catastrophe risk | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles arising from all man–made perils and taking into consideration the diversification effect between the perils given in C0020/R0160. |
| C0020/R0100–R0150 | Total risk mitigation – Man–made catastrophe risk perils | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles per man–made catastrophe peril. |
| C0020/R0160 | Total risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to different man–made perils. |
| C0030/R0090 | SCR after risk mitigation – Man–made catastrophe risk | This is the total catastrophe risk after risk mitigation arising from all man–made catastrophe perils and taking into consideration the diversification effect between the perils given in C0030/R0160. |
| C0030/R0100–R0150 | SCR after risk mitigation – Man–made catastrophe risk perils | This is the total capital requirement after risk mitigation per man–made catastrophe peril, taking into consideration the diversification effect between sub–perils.  Per man–made peril this amount is equal to the Catastrophe Risk Charge after risk mitigation. |
| C0030/R0160 | SCR after risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different man–made catastrophe perils. |
| C0010/R0170 | SCR before risk mitigation – Other non–life catastrophe risk | This is the total catastrophe risk before risk mitigation arising from all “other non–life” perils and taking into consideration the diversification effect between the perils given in C0010/R0180. |
| C0010/R0180 | SCR before risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different “other non–life” perils. |
| C0020/R0170 | Total risk mitigation – Other non–life catastrophe risk | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles arising from all “other non–life” perils and taking into consideration the diversification effect between the perils given in C0020/R0180. |
| C0020/R0180 | Total risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to different “other non–life” perils. |
| C0030/R0170 | SCR after risk mitigation – Other non–life catastrophe risk | This is the total catastrophe risk after risk mitigation arising from all “other non–life” catastrophe perils and taking into consideration the diversification effect between the perils given in C0030/R0180. |
| C0030/R0180 | SCR after risk mitigation – Diversification between perils | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different “other non–life” catastrophe perils. |
| C0010/R0190 | SCR before risk mitigation – Total Non–life catastrophe risk before diversification | This is the total catastrophe risk before risk mitigation arising from all the sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks) before the diversification effect between the sub–modules. |
| C0010/R0200 | SCR before risk mitigation – Diversification between sub–modules | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks). |
| C0010/R0210 | SCR before risk mitigation – Total Non–life catastrophe risk after diversification | This is the total catastrophe risk before risk mitigation arising from all the sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks), taking into consideration the diversification effect between the sub–modules given in C0010/R0200. |
| C0020/R0190 | Total risk mitigation – Total Non–life catastrophe risk before diversification | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles arising from all the sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks), before the diversification effect between the sub–modules. |
| C0020/R0200 | Total risk mitigation – Diversification between sub–modules | Diversification effect arising from the aggregation of the risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to different sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks). |
| C0020/R0210 | Total risk mitigation – Total Non–life catastrophe risk after diversification | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles arising from all the sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks), taking into consideration the diversification effect between the sub–modules given in C0020/R0200. |
| C0030/R0190 | SCR after risk mitigation – Total Non–life catastrophe risk before diversification | This is the total catastrophe risk after risk mitigation arising from all the sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks), before the diversification effect between the sub–modules. |
| C0030/R0200 | SCR after risk mitigation – Diversification between sub–modules | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks). |
| C0030/R0210 | SCR after risk mitigation – Total Non–life catastrophe risk after diversification | This is the total catastrophe risk after risk mitigation arising from all the sub–modules (Natural catastrophe, Non–proportional property reinsurance, Man–made and “Other non–life” catastrophe risks), taking into consideration the diversification effect between the sub–modules given in item C0030/R0200. |
| **Health catastrophe risk – Summary** | | |
| C0010/R0300 | SCR before risk mitigation – Health catastrophe risk | This is the total catastrophe risk before risk mitigation arising from all Health catastrophe risk sub–modules and taking into consideration the diversification effect between the sub–modules given in C0010/R0340. |
| C0010/R0310–R0330 | SCR before risk mitigation – Health catastrophe risk sub–modules | This is the total capital requirement before risk mitigation per Health catastrophe risk sub–modules, taking into consideration the diversification effect between the countries.  Per Health catastrophe risk sub–module this amount is equal to the Catastrophe Risk Charge before risk mitigation. |
| C0010/R0340 | SCR before risk mitigation – Diversification between sub–modules | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different Health catastrophe risk sub–modules. |
| C0020/R0300 | Total risk mitigation – Health catastrophe risk | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles arising from all Health catastrophe risk sub–modules and taking into consideration the diversification effect between the sub–modules given in C0020/R0340. |
| C0020/R0310–R0330 | Total risk mitigation – Health catastrophe risk sub–modules | This is the total risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles per Health catastrophe risk sub–module. |
| C0020/R0340 | Total risk mitigation – Diversification between sub–modules | Diversification effect arising from the aggregation of the risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to different Health catastrophe risk sub–modules. |
| C0030/R0300 | SCR after risk mitigation – Health catastrophe risk | This is the total catastrophe risk after risk mitigation arising from all Health catastrophe risk sub–modules and taking into consideration the diversification effect between the sub–modules given in C0030/R0340. |
| C0030/R0310–R0330 | SCR after risk mitigation – Health catastrophe risk sub–modules | This is the total capital requirement after risk mitigation per Health catastrophe risk sub–module, taking into consideration the diversification effect between countries.  Per Health catastrophe risk sub–module this amount is equal to the Catastrophe Risk Charge after risk mitigation. |
| C0030/R0340 | SCR after risk mitigation – Diversification between sub–modules | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different Health catastrophe risk sub–modules. |
| **Non–life catastrophe risk**  **Natural catastrophe risk – Windstorm** | | |
| C0040/R0610–R0780 | Estimation of the gross premium to be earned – Other Regions | An estimate of the premiums to be earned by the insurance or reinsurance group, during the following year in relation to the 14 regions other than the specified regions(include regions as specified in Annex III, except the ones specified in Annex V or in Annex XIII of Delegated Regulation (EU) 2015/35), for the contract in relation to the obligations of lines of business fire and other damage covering windstorm risk, including the proportional reinsurance obligations and marine, aviation and transport insurance covering onshore property damage by windstorm, including the proportional reinsurance obligations.  Premiums shall be gross, without deduction of premiums for reinsurance contracts. |
| C0040/R0790 | Estimation of the gross premium to be earned – Total Windstorm Other Regions before diversifications | Total of the estimate of the premiums to be earned by the insurance or reinsurance group before diversification, during the following year for the other 14 regions other than the specified regions. |
| C0050/R0400–R0590 | Exposure – specified Region | The sum of the total insured per each of the 20 specified regions for lines of business:  – Fire and other damage, including the proportional reinsurance obligations, in relation to contracts that cover windstorm risk and where the risk is situated in this particular specifiedregion; and  – Marine, aviation and transport insurance, including the proportional reinsurance obligations, in relation to contracts that cover onshore property damage by Windstorm and where the risk is situated in this particular specified region. |
| C0050/R0600 | Exposure – Total Windstorm specified Regions before diversification | Total of the exposure before diversification for the 20 specified regions. |
| C0060/R0400–R0590 | Specified Gross Loss – specified Region | Specified gross windstorm loss per each of the 20 specified regions, taking into consideration the effect of diversification effect between zones. |
| C0060/R0600 | Specified Gross Loss – Total Windstorm specified Regions before diversification | Total of the specified gross loss before diversification for the 20 specified regions. |
| C0070/R0400–R0590 | Catastrophe Risk Charge Factor before risk mitigation – specified Region | The risk charge factor per each of the 20 specified regions for Windstorm, taking into consideration the effect of diversification effect between zones. |
| C0070/R0600 | Catastrophe Risk Charge Factor before risk mitigation – Total Windstorm specified Regions before diversification | Ratio between total specified gross loss and total exposure. |
| C0080/R0400–R0590 | Scenario A or B – specified Region | The larger of the capital requirement for Windstorm risk for each of the 20 specified regions according to scenario A or scenario B.  When determining the largest amount of scenario A and B, the risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, shall be taken into account. |
| C0090/R0400–R0590 | Catastrophe Risk Charge before risk mitigation – specified Region | Capital requirement before risk mitigation arising from Windstorm for each of the 20 EEA Regions corresponding to the larger of scenario A or B. |
| C0090/R0600 | Catastrophe Risk Charge before risk mitigation – Total Windstorm specified Regions before diversification | Total of the capital requirement before risk mitigation arising from Windstorm for the 20 specified regions. |
| C0090/R0790 | Catastrophe Risk Charge before risk mitigation – Total Windstorm Other Regions before diversifications | The capital requirement before risk mitigation for Windstorm risk in regions other than the specified Regions. It is the amount of the instantaneous loss, without deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0090/R0800 | Catastrophe Risk Charge before risk mitigation – Total Windstorm all Regions before diversification | Total of the capital requirement before risk mitigation arising from Windstorm for all regions. |
| C0090/R0810 | Catastrophe Risk Charge before risk mitigation – Diversification effect between regions | Diversification effect arising from the aggregation of the Windstorm risks relating to the different regions (both specified Regions and “other regions”) |
| C0090/R0820 | Catastrophe Risk Charge before risk mitigation – Total Windstorm after diversification | This is the total capital requirement before risk mitigation for Windstorm risk, taking into consideration the diversification effect reported in item C0090/R0810. |
| C0100/R0400–R0590 | Estimated Risk Mitigation – specified Region | Per each of the 20 specified Regions, the estimated risk mitigation effect, corresponding to the selected scenario, of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0100/R0600 | Estimated Risk Mitigation – Total Windstorm specified Regions before diversification | Total of the estimated risk mitigation arising from Windstorm for the 20 specified regions. |
| C0100/R0790 | Estimated Risk Mitigation – Total Windstorm Other Regions before diversifications | For all the regions other the specified Regions, the estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0100/R0800 | Estimated Risk Mitigation – Total Windstorm all Regions before diversification | Total of the estimated risk mitigation arising from Windstorm for all regions. |
| C0110/R0400–R0590 | Estimated Reinstatement Premiums – specified Region | For each of the 20 specified Regions, the estimated reinstatement premiums, corresponding to the selected scenario, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0110/R0600 | Estimated Reinstatement Premiums – Total Windstorm specified Regions before diversification | Total of the estimated reinstatement premiums for the 20 specified regions. |
| C0110/R0790 | Estimated Reinstatement Premiums – Total Windstorm Other Regions before diversifications | For all the regions other than the specified Regions, the estimated reinstatement premiums, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0110/R0800 | Estimated Reinstatement Premiums – Total Windstorm all Regions before diversification | Total of the estimated reinstatement premiums for all regions. |
| C0120/R0400–R0590 | Catastrophe Risk Charge after risk mitigation – specified Region | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from Windstorms in each of the specified regions, corresponding to the selected scenario. |
| C0120/R0600 | Catastrophe Risk Charge after risk mitigation – Total Windstorm specified Regions before diversification | Total of the capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles for the 20 specified regions. |
| C0120/R0790 | Catastrophe Risk Charge after risk mitigation – Total Windstorm Other Regions before diversifications | Capital requirement after risk mitigation for Windstorm risk in regions other than the specified Regions. It is the amount of the instantaneous loss, including the deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0120/R0800 | Catastrophe Risk Charge after risk mitigation – Total Windstorm all Regions before diversification | Total of the capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles for all regions. |
| C0120/R0810 | Catastrophe Risk Charge after risk mitigation – Diversification effect between regions | Diversification effect arising from the aggregation of the capital requirement after risk mitigations for Windstorm risks relating to the different regions (both specified Regions and “other regions”). |
| C0120/R0820 | Catastrophe Risk Charge after risk mitigation – Total Windstorm after diversification | This is the total capital requirement after risk mitigation for Windstorm risk, taking into consideration the diversification effect given in item C0120/R0810. |
| **Natural catastrophe risk – Earthquake** | | |
| C0130/R1040–R1210 | Estimation of the gross premium to be earned – Other Regions | An estimate of the premiums to be earned by the insurance or reinsurance group, during the following year in relation to each of the 14 regions other than the specified Regions(include regions as specified in Annex III, except the ones specified in Annex V or in Annex XIII of Delegated Regulation (EU) 2015/35), for the contract in relation to the obligations of lines of business:  – Fire and other damage covering earthquake risk, including the proportional reinsurance obligations; and  – Marine, aviation and transport insurance covering onshore property damage by earthquake, including the proportional reinsurance obligations.  Premiums shall be gross, without deduction of premiums for reinsurance contracts. |
| C0130/R1220 | Estimation of the gross premium to be earned – Total Earthquake Other Regions before diversification | Total of the estimate of the premiums to be earned, by the insurance or reinsurance group, during the following year for the other regions. |
| C0140/R0830–R1020 | Exposure – specified Region | The sum of the total insured per each of the 20 specified regions for the lines of business:  – Fire and other damage, including the proportional reinsurance obligations, in relation to contracts that cover Earthquake risk and where the risk is situated in this particular specified region; and  – For lines of business Marine, aviation and transport insurance, including the proportional reinsurance obligations, in relation to contracts that cover onshore property damage by Earthquake and where the risk is situated in this particular specified region. |
| C0140/R1030 | Exposure – Total Earthquake specified Regions before diversification | Total of the exposure for the 20 specified regions. |
| C0150/R0830–R1020 | Specified Gross Loss – specified Region | Specified gross Earthquake loss for each of the 20 specified regions, taking into consideration the effect of diversification effect between zones. |
| C0150/R1030 | Specified Gross Loss – Total Earthquake specified Regions before diversification | Total of the specified gross Earthquake loss for the 20 specified regions. |
| C0160/R0830–R1020 | Catastrophe Risk Charge Factor before risk mitigation – specified Region | The Risk Charge Factor per each of the 20 specified regions for Earthquake according to the Standard Formula, taking into consideration the effect of diversification effect between zones. |
| C0160/R1030 | Catastrophe Risk Charge Factor before risk mitigation – Total Earthquake specified Regions before diversification | Ratio between total specified gross loss and total exposure. |
| C0170/R0830–R1020 | Catastrophe Risk Charge before risk mitigation – specified Region | Capital requirement before risk mitigation arising from Earthquakes in each of the 20 specified Regions. |
| C0170/R1030 | Catastrophe Risk Charge before risk mitigation – Total Earthquake EEA Regions before diversification | Total of the capital requirement before risk mitigation arising from Earthquakes for the 20 specified regions. |
| C0170/R1220 | Catastrophe Risk Charge before risk mitigation – Total Earthquake Other Regions before diversification | The capital requirement before risk mitigation for Earthquake risk in regions other than the specified Regions. It is the amount of the instantaneous loss, without deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0170/R1230 | Catastrophe Risk Charge before risk mitigation Total Earthquake – All Regions before diversification | Total of the capital requirement before risk mitigation arising from Earthquakes for all regions. |
| C0170/R1240 | Catastrophe Risk Charge before risk mitigation – Diversification effect between regions | Diversification effect arising from the aggregation of the Earthquake risks relating to the different regions (both specified Regions and Other regions). |
| C0170/R1250 | Catastrophe Risk Charge before risk mitigation – Total Earthquake after diversification | This is the total capital requirement before risk mitigation for Earthquake risk, taking into consideration the diversification effect given in C0170/R1240. |
| C0180/R0830–R1020 | Estimated Risk Mitigation – specified Region | Per each of the 20 specified Regions the estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0180/R1030 | Estimated Risk Mitigation – Total Earthquake specified Regions before diversification | Total of the estimated Risk Mitigation for the 20 specified regions. |
| C0180/R1220 | Estimated Risk Mitigation – Total Earthquake – Other Regions before diversification | For all the regions other than the specified Regions, the estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0180/R1230 | Estimated Risk Mitigation – Total Earthquake – All Regions before diversification | Total of the estimated Risk Mitigation for all regions. |
| C0190/R0830–R1020 | Estimated Reinstatement Premiums – specified Region | Per each of the 20 specified Regions the estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0190/R1030 | Estimated Reinstatement Premiums – Total Earthquake specified Regions before diversification | Total of the estimated reinstatement premiums for the 20 specified regions. |
| C0190/R1220 | Estimated Reinstatement Premiums – Total Earthquake – Other Regions before diversification | For all the regions other than the specified Regions, the estimated reinstatement premiums, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0190/R1230 | Estimated Reinstatement Premiums – Total Earthquake – All Regions before diversification | Total of the estimated reinstatement premiums for all regions. |
| C0200/R0830–R1020 | Catastrophe Risk Charge after risk mitigation – specified Region | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from Earthquake in each of the 20 specified regions. |
| C0200/R1030 | Catastrophe Risk Charge after risk mitigation – Total Earthquake specified Regions before diversification | Total of the capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from Earthquake for the 20 specified regions. |
| C0200/R1220 | Catastrophe Risk Charge after risk mitigation – Total Earthquake – Other Regions before diversification | Capital requirement after risk mitigation for Earthquake risk in regions other than the specified Regions. It is the amount of the instantaneous loss, including the deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0200/R1230 | Catastrophe Risk Charge after risk mitigation – Total Earthquake – All Regions before diversification | Total of the capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from Earthquake for all regions. |
| C0200/R1240 | Catastrophe Risk Charge after risk mitigation – Diversification effect between regions | Diversification effect arising from the aggregation of the capital requirement after risk mitigations for Earthquake risks relating to the different regions (both specified Regions and Other regions). |
| C0200/R1250 | Catastrophe Risk Charge after risk mitigation – Total Earthquake after diversification | This is the total capital requirement after risk mitigation for Earthquake risk, taking into consideration the diversification effect given in C0200/R1240 |
| **Natural catastrophe risk – Flood** | | |
| C0210/R1410–R1580 | Estimation of the gross premiums to be earned – Other Regions | An estimate of the premiums to be earned by the insurance or reinsurance group, during the following year in relation to each of the 14 regions other than the specified Regions(include regions as specified in Annex III, except the ones specified in Annex V or in Annex XIII of Delegated Regulation (EU) 2015/35), for the contract in relation to the obligations of lines of business:  – Fire and other damage covering flood risk, including the proportional reinsurance obligations;  – Marine, aviation and transport insurance covering onshore property damage by flood, including the proportional reinsurance obligations;  – Other motor insurance, including the proportional reinsurance obligations.  Premiums shall be gross, without deduction of premiums for reinsurance contracts. |
| C0210/R1590 | Estimation of the gross premium to be earned – Total Flood Other Regions before diversification | Total of the estimate of the premiums to be earned, by the insurance or reinsurance group, during the following year for the other regions. |
| C0220/R1260–R1390 | Exposure – specified Region | The sum of the total insured per each of the 14 specified regions of lines of business:  – Fire and other damage, including the proportional reinsurance obligations, in relation to contracts that cover Flood risk and where the risk is situated in this particular specified region;  – Marine, aviation and transport insurance, including the proportional reinsurance obligations, in relation to contracts that cover onshore property damage by Flood and where the risk is situated in this particular specified region; and  – Other motor insurance, including the proportional reinsurance obligations, multiplied by 1.5, in relation to contracts that cover onshore property damage by Flood and where the risk is situated in this particular specified region. |
| C0220/R1400 | Exposure – Total Flood specified Regions before diversification | Total of the exposure for the 14 specified regions. |
| C0230/R1260–R1390 | Specified Gross Loss – specified Region | Specified gross Flood loss in each of the 14 specified regions, taking into consideration the effect of diversification effect between zones. |
| C0230/R1400 | Specified Gross Loss – Total Flood specified Regions before diversification | Total of the specified gross Flood loss for the 14specifiedregions. |
| C0240/R1260–R1390 | Catastrophe Risk Charge Factor before risk mitigation – specified Region | The Risk Charge Factor per each of the 14 specified regions for Flood according to the Standard Formula, taking into consideration the effect of diversification effect between zones. |
| C0240/R1400 | Catastrophe Risk Charge Factor before risk mitigation – Total Flood EEA Regions before diversification | Ratio between total specified gross loss and total exposure. |
| C0250/R1260–R1390 | Scenario A or B – specifiedRegion | The larger of the capital requirement for Flood risk in each of the 14 specified regions according to scenario A or scenario B.  When determining the largest amount of scenario A and B, the risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, must be taken into account. |
| C0260/R1260–R1390 | Catastrophe Risk Charge before risk mitigation – specified Region | Capital requirement before risk mitigation arising from Floods in each of the 14 specified Regions, corresponding to the larger of scenario A or B. |
| C0260/1400 | Catastrophe Risk Charge before risk mitigation – Total Flood specified Regions before diversification | Total of the capital requirement before risk mitigation arising from Floods for the 14 specified regions. |
| C0260/R1590 | Catastrophe Risk Charge before risk mitigation – Total Flood Other Regions before diversification | The capital requirement before risk mitigation for Flood risk in regions other than the specified Regions. It is the amount of the instantaneous loss, without deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0260/R1600 | Catastrophe Risk Charge before risk mitigation – Total Flood All Regions before diversification | Total of the capital requirement before risk mitigation arising from Floods for all regions. |
| C0260/R1610 | Catastrophe Risk Charge before risk mitigation – Diversification effect between regions | Diversification effect arising from the aggregation of the Flood risks relating to the different regions (both specified Regions and Other regions). |
| C0260/R1620 | Catastrophe Risk Charge before risk mitigation – Total Flood after diversification | This is the total capital requirement before risk mitigation for Flood risk, taking into consideration the diversification effect given in C0260/R1610. |
| C0270/R1260–R1390 | Estimated Risk Mitigation – specified Region | Per each of the 14 specified Regions the estimated risk mitigation effect, corresponding to the selected scenario, of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0270/R1400 | Estimated Risk Mitigation – Total Flood specified Regions before diversification | Total of the estimated Risk Mitigation for the 14 specified regions. |
| C0270/R1590 | Estimated Risk Mitigation – Total Flood Other Regions before diversification | For all the regions other than the specified Regions, the estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0270/R1600 | Estimated Risk Mitigation – Total Flood All Regions before diversification | Total of the estimated Risk Mitigation for all regions. |
| C0280/R1260–R1390 | Estimated Reinstatement Premiums – specified Region | Per each of the 14 specified Regions the estimated reinstatement premiums, corresponding to the selected scenario, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0280/R1400 | Estimated Reinstatement Premiums – Total Flood – specified Regions before diversification | Total of the estimated reinstatement premiums for the 14 specified regions. |
| C0280/R1590 | Estimated Reinstatement Premiums – Total Flood – Other Regions before diversification | For all the regions other than the specified Regions, the estimated reinstatement premiums, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0280/R1600 | Estimated Reinstatement Premiums – Total Flood – All Regions before diversification | Total of the estimated reinstatement premiums for all regions. |
| C0290/R1260–R1390 | Catastrophe Risk Charge after risk mitigation – specified Region | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from Flood in each of the 14 specified regions, corresponding to the selected scenario. |
| C0290/R1400 | Catastrophe Risk Charge after risk mitigation – Total Flood – specified Regions before diversification | Total of the capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles for the 14 specified regions. |
| C0290/R1590 | Catastrophe Risk Charge after risk mitigation – Total Flood – Other Regions before diversification | Capital requirement after risk mitigation for Flood risk in regions other than the specified Regions. It is the amount of the instantaneous loss, including the deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0290/R1600 | Catastrophe Risk Charge after risk mitigation – Total Flood – All Regions before diversification | Total of the capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles all regions. |
| C0290/R1610 | Catastrophe Risk Charge after risk mitigation – Diversification effect between regions | Diversification effect arising from the aggregation of the capital requirement after risk mitigations for Flood risks relating to the different regions (both specified Regions and Other regions). |
| C0290/R1620 | Catastrophe Risk Charge after risk mitigation – Total Flood after diversification | This is the total capital requirement after risk mitigation for Flood risk, taking into consideration the diversification effect given in C0290/R1610. |
| **Natural catastrophe risk – Hail** | | |
| C0300/R1730–R1900 | Estimation of the gross premium to be earned – Other Regions | An estimate of the premiums to be earned by the insurance or reinsurance group, during the following year and in relation to each of the 9 regions other than the specified Regions(include regions as specified in Annex III, except the ones specified in Annex V or in Annex XIII of Delegated Regulation (EU) 2015/35), for the contract in relation to the obligations of lines of business:  – Fire and other damage covering hail risk, including the proportional reinsurance obligations;  – Marine, aviation and transport insurance covering onshore property damage by hail, including the proportional reinsurance obligations; and  – Other motor insurance, including the proportional reinsurance obligations.  Premiums shall be gross, without deduction of premiums for reinsurance contracts. |
| C0300/R1910 | Estimation of the gross premium to be earned – Total Hail Other Regions before diversification | Total of the estimate of the premiums to be earned, by the insurance or reinsurance group, during the following year for the other regions. |
| C0310/R1630–R1710 | Exposure – specified Region | The sum of the total insured per each of the 9 specified regions for lines of business:  – Fire and other damage, including the proportional reinsurance obligations, in relation to contracts that cover Hail risk and where the risk is situated in this particular specified region;  – Marine, aviation and transport insurance, including the proportional reinsurance obligations, in relation to contracts that cover onshore property damage by Hail and where the risk is situated in this particular specified region; and  – Other motor insurance, including the proportional reinsurance obligations, multiplied by 5, in relation to contracts that cover onshore property damage by Hail and where the risk is situated in this particular specified region. |
| C0310/R1720 | Exposure – Total Hail specified Regions before diversification | Total of the exposure for the 9 specified regions. |
| C0320/R1630–R1710 | Specified Gross Loss – specifiedRegion | Specified gross Hail loss in each of the 9 specifiedregions, taking into consideration the effect of diversification effect between zones. |
| C0320/R1720 | Specified Gross Loss – Total Hail specifiedRegions before diversification | Total of the specified gross Hail loss for the 9 specified regions. |
| C0330/R1630–R1710 | Catastrophe Risk Charge Factor before risk mitigation – specified Region | The Risk Charge Factor per each of the 9 specified regions for Hail according to the Standard Formula, taking into consideration the effect of diversification effect between zones. |
| C0330/R1720 | Catastrophe Risk Charge Factor before risk mitigation – Total Hail specified Regions before diversification | Ratio between total specified gross loss and total exposure. |
| C0340/R1630–R1710 | Scenario A or B – specified Region | The larger of the capital requirement for Hail risk in each of the 9 specified regions according to scenario A or scenario B.  When determining the largest amount of scenario A and B, the risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, must be taken into account. |
| C0350/R1630–R1710 | Catastrophe Risk Charge before risk mitigation – specified Region | Capital requirement before risk mitigation arising from Hails in each of the 9 specified Regions corresponding to the larger of scenario A or B. |
| C0350/R1720 | Catastrophe Risk Charge before risk mitigation – Total Hail specified Regions before diversification | Total of the capital requirement before risk mitigation arising from Hails for the 9 specified regions. |
| C0350/R1910 | Catastrophe Risk Charge before risk mitigation – Total Hail Other Regions before diversification | The capital requirement before risk mitigation for Hail risk in regions other than the specified Regions. It is the amount of the instantaneous loss, without deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0350/R1920 | Catastrophe Risk Charge before risk mitigation – Total Hail All Regions before diversification | Total of the capital requirement before risk mitigation arising from Hails for all regions. |
| C0350/R1930 | Catastrophe Risk Charge before risk mitigation – Diversification effect between regions | Diversification effect arising from the aggregation of the Hail risks relating to the different regions (both specified Regions and other regions). |
| C0350/R1940 | Catastrophe Risk Charge before risk mitigation – Total Hail after diversification | This is the total capital requirement before risk mitigation for Hail risk, taking into consideration the diversification effect given in C0350/R1930. |
| C0360/R1630–R1710 | Estimated Risk Mitigation – specified Region | Per each of the 9 specified Regions the estimated risk mitigation effect, corresponding to the selected scenario, of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0360/R1720 | Estimated Risk Mitigation – Total Hail specified Region before diversification | Total of the estimated risk mitigation for the 9 specified regions. |
| C0360/R1910 | Estimated Risk Mitigation – Total Hail Other Regions before diversification | For all the regions other than the specified Regions, the estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0360/R1820 | Estimated Risk Mitigation – Total Hail All Regions before diversification | Total of the estimated risk mitigation for all regions. |
| C0370/R1630–R1710 | Estimated Reinstatement Premiums – specified Region | Per each of the 9 specified Regions the estimated reinstatement premiums, corresponding to the selected scenario, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0370/R1720 | Estimated Reinstatement Premiums – Total Hail specified Regions before diversification | Total of the estimated reinstatement premiums for the 9 specified regions. |
| C0370/R1910 | Estimated Reinstatement Premiums – Total Hail Other Regions before diversification | For all the regions other than the specified Regions, the estimated reinstatement premiums, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0370/R1920 | Estimated Reinstatement Premiums – Total Hail All Regions before diversification | Total of the estimated reinstatement premiums for all regions. |
| C0380/R1630–R1710 | Catastrophe Risk Charge after risk mitigation – specified Region | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from Hail in each of the 9 specified Regions, corresponding to the selected scenario. |
| C0380/R1720 | Catastrophe Risk Charge after risk mitigation – Total Hail specified Regions before diversification | Total of the capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles for the 9 specified regions. |
| C0380/R1910 | Catastrophe Risk Charge after risk mitigation – Total Hail Other Regions before diversification | Capital requirement after risk mitigation for Hail risk in regions other than the specified Regions. It is the amount of the instantaneous loss, including the deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0380/R1920 | Catastrophe Risk Charge after risk mitigation – Total Hail All Regions before diversification | Total of the capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles for all regions. |
| C0380/R1930 | Catastrophe Risk Charge after risk mitigation – Diversification effect between regions | Diversification effect arising from the aggregation of the capital requirement after risk mitigations for Hail risks relating to the different regions (both specified Regions and Other regions). |
| C0380/R1940 | Catastrophe Risk Charge after risk mitigation – Total Hail after diversification | This is the total capital requirement after risk mitigation for Hail risk, taking into consideration the diversification effect given in C0380/R1930. |
| **Natural catastrophe risk – Subsidence** | | |
| C0390/R1950 | Estimation of the gross premium to be earned – Total Subsidence before diversification | An estimate of the premiums to be earned, by the insurance or reinsurance group, during the following year, for the contract in relation to the obligations of fire and other damage, including the proportional reinsurance obligations.  Premiums shall be gross, without deduction of premiums for reinsurance contracts, and in relation to the territory of France. |
| C0400/R1950 | Exposure – Total Subsidence before diversification | The sum of the total insured made up of the geographical divisions of the territory of France for fire and other damage, including the proportional reinsurance obligations, which are sufficiently homogeneous in relation to the subsidence risk that the insurance and reinsurance groups are exposed to in relation to the territory. Together the zones shall comprise the whole territory. |
| C0410/R1950 | Specified Gross Loss – Total Subsidence before diversification | Specified gross subsidence loss, before taking into consideration the effect of diversification effect between zones. |
| C0420/R1950 | Catastrophe Risk Charge Factor before risk mitigation – Total Subsidence before diversification | The Risk Charge Factor of the territory of France for subsidence, before taking into consideration the effect of diversification effect between zones. |
| C0430/R1950 | Catastrophe Risk Charge before risk mitigation – Total Subsidence before diversification | The capital requirement before risk mitigation for Subsidence risk in the territory of France. It is the amount of the instantaneous loss, without deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles, which for subsidence is equal to the Specified Gross Loss (item C0410/R1950). |
| C0430/R1960 | Catastrophe Risk Charge before risk mitigation – Diversification effect between zones – Total Subsidence before diversification | Diversification effect arising from the aggregation of the Subsidence risks relating to the different zones of the territory of France. |
| C0430/R1970 | Catastrophe Risk Charge before risk mitigation – Total Subsidence – Total Subsidence before diversification | This is the total capital requirement before risk mitigation for subsidence risk, taking into consideration the diversification effect given in item C0430/R1960. |
| C0440/R1950 | Estimated Risk Mitigation – Total Subsidence before diversification | The estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C0450/R1950 | Estimated Reinstatement Premiums – Total Subsidence before diversification | The estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C0460/R1950 | Catastrophe Risk Charge after risk mitigation – Total Subsidence before diversification | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from subsidence. |
| C0460/R1960 | Catastrophe Risk Charge after risk mitigation – Diversification effect between zones | Diversification effect arising from the aggregation of the capital requirement after risk mitigations for Subsidence risks relating to the different zones of the territory of France. |
| C0460/R1970 | Catastrophe Risk Charge after risk mitigation – Total Subsidence after diversification | This is the total capital requirement after risk mitigation for subsidence risk, taking into consideration the diversification effect given in item C0460/R1960. |
| **Natural catastrophe risk – Non–proportional property reinsurance** | | |
| C0470/R2000 | Estimation of the gross premium to be earned | An estimate of the premiums to be earned, by the insurance or reinsurance group, during the following year, for the contract in relation to the obligations of the line of business non–proportional property reinsurance, as defined in Annex I to Delegated Regulation (EU) 2015/35.  Premiums shall be gross, without deduction of premiums for reinsurance contracts. |
| C0480/R2000 | Catastrophe Risk Charge before risk mitigation | The capital requirement before risk mitigation for non–proportional property reinsurance. It is the amount of the instantaneous loss, without deduction of the amounts recoverable from reinsurance contracts and Special Purpose Vehicles. |
| C0490/R2000 | Estimated Risk Mitigation | The estimated risk mitigation effect of the group’s specific retrocession contracts and special purpose vehicles relating to risks arising from accepted non–proportional property reinsurance, excluding the estimated reinstatement premiums. |
| C0500/R2000 | Estimated Reinstatement Premiums | The estimated reinstatement premiums as a result of the group’s specific retrocession contracts and special purpose vehicles relating to risks arising from accepted non–proportional property reinsurance. |
| C0510/R2000 | Catastrophe Risk Charge after risk mitigation | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles relating to risks arising from accepted non–proportional property reinsurance. |
| **Man–made catastrophe risk – Motor Vehicle Liability** | | |
| C0520/R2100 | Number of vehicles policy limit above 24M€ | Number of vehicles insured by the insurance or reinsurance group in lines of business Motor vehicle liability insurance, including proportional reinsurance obligations, with a deemed policy limit above 24,000,000 Euro. |
| C0530/R2100 | Number of vehicles policy limit below or equal to 24M€ | Number of vehicles insured by the insurance or reinsurance group in lines of business lines of business Motor vehicle liability insurance, including proportional reinsurance obligations, with a deemed policy limit below or equal to 24,000,000 Euro. |
| C0540/R2100 | Catastrophe Risk Charge Motor Vehicle Liability before risk mitigation | This is the total capital requirement before risk mitigation for Motor Vehicle Liability risk. |
| C0550/R2100 | Estimated Risk Mitigation | The estimated risk mitigation effect of the group’s specific retrocession contracts and special purpose vehicles relating to risks arising from Motor Vehicle Liability, excluding the estimated reinstatement premiums. |
| C0560/R2100 | Estimated Reinstatement Premiums | The estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Motor Vehicle Liability. |
| C0570/R2100 | Catastrophe Risk Charge Motor Vehicle Liability after risk mitigation | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from Motor Vehicle Liability. |
| **Man–made catastrophe risk – Marine Tanker Collision** | | |
| C0580/R2200 | Type of cover Catastrophe Risk Charge Share marine hull in tanker t before risk mitigation | This is the capital requirement before risk mitigation, per each marine hull cover, for risks arising from Marine Tanker Collision.  The maximum relates to all oil and gas tankers insured by the insurance or reinsurance group in respect of tanker collision in lines of business:  – Marine, aviation and transport, including proportional reinsurance obligations; and  – Non–proportional marine, aviation and transport reinsurance.  The amount for this cover is equal to the sum insured accepted by the insurance or reinsurance group for marine insurance and reinsurance in relation to each tanker. |
| C0590/R2200 | Catastrophe Risk Charge Share marine liability in tanker t before risk mitigation | This is the capital requirement before risk mitigation, per marine liability cover, for risks arising from Marine Tanker Collision.  The maximum relates to all oil and gas tankers insured by the insurance or reinsurance group in respect of tanker collision in lines of business:  – Marine, aviation and transport, including proportional reinsurance obligations; and  – Non–proportional marine, aviation and transport reinsurance.  The amount for this cover is equal to the sum insured accepted by the insurance or reinsurance group for marine insurance and reinsurance in relation to each tanker. |
| C0600/R2200 | Catastrophe Risk Charge Share marine oil pollution liability in tanker t before risk mitigation | This is the capital requirement before risk mitigation, per marine oil polution liability cover, for risks arising from Marine Tanker Collision.  The maximum relates to all oil and gas tankers insured by the insurance or reinsurance group in respect of tanker collision in lines of business:  – Marine, aviation and transport, including proportional reinsurance obligations; and  – Non–proportional marine, aviation and transport reinsurance.  The amount for this cover is equal to the sum insured accepted by the insurance or reinsurance group for marine insurance and reinsurance in relation to each tanker. |
| C0610/R2200 | Catastrophe Risk Charge Marine Tanker Collision before risk mitigation | This is the total capital requirement before risk mitigation for risks arising from Marine Tanker Collision. |
| C0620/R2200 | Estimated Risk Mitigation | The estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Marine Tanker Collision, excluding the estimated reinstatement premiums. |
| C0630/R2200 | Estimated Reinstatement Premiums | The estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Marine Tanker Collision. |
| C0640/R2200 | Catastrophe Risk Charge Marine Tanker Collision after risk mitigation | The total capital requirement after risk mitigation, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from Marine Tanker Collision. |
| C0650/R2200 | Name vessel | Name of the corresponding vessel. |
| **Man–made catastrophe risk – Marine Platform Explosion** | | |
| C0660–C0700/R2300 | Catastrophe Risk Charge Marine Platform Explosion – *Type of cover* – before risk mitigation | This is the capital requirement before risk mitigation, per type of cover (Property damage, Removal of wreckage, Loss of production income, Capping of the well or making the well secure, Liability insurance and reinsurance obligations), for risks arising from Marine Platform Explosion.    The maximum relates to all oil and gas offshore platforms insured by the insurance or reinsurance group in respect of platform explosion in lines of business:  – Marine, aviation and transport, including proportional reinsurance obligations; and  – Non–proportional marine, aviation and transport reinsurance.  The amount per type of cover is equal to the sum insured for the specific type of cover accepted by the insurance or reinsurance group in relation to the selected platform. |
| C0710/R2300 | Catastrophe Risk Charge Marine Platform Explosion before risk mitigation | This is the total capital requirement before risk mitigation for risks arising from Marine Platform Explosion. |
| C0720/R2300 | Estimated Risk Mitigation | The estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Marine Platform Explosion, excluding the estimated reinstatement premiums. |
| C0730/R2300 | Estimated Reinstatement Premiums | The estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Marine Platform Explosion. |
| C0740/R2300 | Catastrophe Risk Charge Marine Platform Explosion after risk mitigation | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from Marine Platform Explosion. |
| C0750/R2300 | Name platform | Name of the corresponding platform. |
| **Man–made catastrophe risk – Marine** | | |
| C0760/R2400 | Catastrophe Risk Charge Marine before risk mitigation – Total before diversification | This is the total capital requirement before risk mitigation, before diversification effect between types of events, for marine risks. |
| C0760/R2410 | Catastrophe Risk Charge Marine before risk mitigation – Diversification between type of event | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different type of events for marine risks. |
| C0760/R2420 | Catastrophe Risk Charge Marine before risk mitigation – Total after diversification | This is the total capital requirement before risk mitigation, after diversification effect between the types of events, for marine risks. |
| C0770/R2400 | Estimated Total Risk Mitigation – Total before diversification | This is the total risk mitigation effect, before diversification effect between types of events, of the group’s specific reinsurance contracts and special purpose vehicles arising from the marine risks. |
| C0780/R2400 | Catastrophe Risk Charge Marine after risk mitigation – Total before diversification | This is the total capital requirement after risk mitigation, before diversification effect between types of events, for marine risks. |
| C0780/R2410 | Catastrophe Risk Charge Marine after risk mitigation – Diversification between type of event | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different type of events for marine risks. |
| C0780/R2420 | Catastrophe Risk Charge Marine after risk mitigation – Total after diversification | This is the total capital requirement after risk mitigation, after diversification effect between the types of events, for marine risks. |
| **Man–made catastrophe risk – Aviation** | | |
| C0790–C0800/R2500 | Catastrophe Risk Charge Aviation before risk mitigation – *Type of cover*– before risk mitigation | This is the capital requirement before risk mitigation, per type of cover (Aviation hull and Aviation liability), for risks arising from Aviation.    The maximum relates to all aircrafts insured by the insurance or reinsurance group in lines of business:  – Marine, aviation and transport, including proportional reinsurance obligations; and  – Non–proportional marine, aviation and transport reinsurance.    The amount per type of cover is equal to the sum insured for the specific type of cover accepted by the insurance or reinsurance group for aviation insurance and reinsurance and in relation to the selected aircraft. |
| C0810/R2500 | Catastrophe Risk Charge Aviation before risk mitigation | This is the total capital requirement before risk mitigation for risks arising from Aviation. |
| C0820/R2500 | Estimated Risk Mitigation | The estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Aviation, excluding the estimated reinstatement premiums. |
| C0830/R2500 | Estimated Reinstatement Premiums | The estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Aviation. |
| C0840/R2500 | Catastrophe Risk Charge Aviation after risk mitigation – Total (row) | The total capital requirement after risk mitigation, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from Aviation. |
| **Man–made catastrophe risk – Fire** | | |
| C0850/R2600 | Catastrophe Risk Charge Fire before risk mitigation | This is the total capital requirement before risk mitigation for Fire risks.    Amount is equal to the largest fire risk concentration of an insurance or reinsurance group being the set of buildings with the largest sum insured that meets the following conditions:  – The insurance or reinsurance group has insurance or reinsurance obligations in lines of business Fire and other damage to property insurance, including proportional reinsurance obligations, in relation to each building which cover damage due to fire or explosion, including as a result of terrorist attacks.  – All buildings are partly or fully located within a radius of 200 meters. |
| C0860/R2600 | Estimated Risk Mitigation | The estimated risk mitigation effect of the group’s specific retrocession contracts and special purpose vehicles relating to risks arising from Fire, excluding the estimated reinstatement premiums. |
| C0870/R2600 | Estimated Reinstatement Premiums | The estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Fire. |
| C0880/R2600 | Catastrophe Risk Charge after risk mitigation Fire | The total capital requirement after risk mitigation, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from Fire. |
| **Man–made catastrophe risk – Liability** | | |
| C0890/R2700–R2740 | Earned premium following 12 months –Type of cover | Premiums earned, per type of cover, by the insurance or reinsurance group, during the following 12 months, in relation to insurance and reinsurance obligations in liability risks, for the following type of covers:  – Professional malpractice liability insurance and proportional reinsurance obligations other than professional malpractice liability insurance and reinsurance for self–employed crafts persons or artisans;  – Employers liability insurance and proportional reinsurance obligations;  – Directors and officers liability insurance and proportional reinsurance obligations;  – Liability insurance and reinsurance obligations included in lines of business General liability insurance, including proportional reinsurance obligations, other than obligations included in liability risk groups 1 to 3 and other than personal liability insurance and proportional reinsurance and other than professional malpractice liability insurance and reinsurance for self–employed crafts persons or artisans;  – Non–proportional reinsurance.    For this purpose premiums shall be gross, without deduction of premiums for reinsurance contracts. |
| C0890/R2750 | Earned premium following 12 months – Total | Total for all types of covers of premiums earned by the insurance or reinsurance group, during the following 12 months. |
| C0900/R2700–R2740 | Largest liability limit provided –Type of cover | The largest liability limit, per type of cover, provided by the insurance or reinsurance group in liability risks. |
| C0910/R2700–R2740 | Number of claims –Type of cover | The number of claims, per type of cover, which is equal to the lowest integer that exceeds the amount according to the provided formula. |
| C0920/R2700–R2740 | Catastrophe Risk Charge Liability before risk mitigation –Type of cover | This is the capital requirement before risk mitigation, per type of cover, for liability risks. |
| C0920/R2750 | Catastrophe Risk Charge Liability before risk mitigation – Total | Total for all types of cover of the capital requirement before risk mitigation for liability risks. |
| C0930/R2700–R2740 | Estimated Risk Mitigation – Type of cover | The estimated risk mitigation effect, per type of cover, of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Liability, excluding the estimated reinstatement premiums. |
| C0930/R2750 | Estimated Risk Mitigation – Total | Total for all types of cover of the estimated risk mitigation. |
| C0940/R2700–R2740 | Estimated Reinstatement Premiums – Type of cover | The estimated reinstatement premiums, per type of cover, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from Liability. |
| C0940/R2750 | Estimated Reinstatement Premiums – Total | Total for all types of cover of the estimated reinstatement premiums. |
| C0950/R2700–R2740 | Catastrophe Risk Charge Liability after risk mitigation – Type of cover | Capital requirement, per type of cover, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from Liability. |
| C0950/R2750 | Catastrophe Risk Charge Liability after risk mitigation – Total | Total for all types of cover of the capital requirement, per type of cover, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from Liability. |
| C0960/R2800 | Catastrophe Risk Charge Liability before risk mitigation – Total before diversification | This is the total capital requirement before risk mitigation, before diversification effect between types of cover, for liability risks. |
| C0960/R2810 | Catastrophe Risk Charge Liability before risk mitigation – Diversification between type of cover | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different type of covers for liability risks. |
| C0960/R2820 | Catastrophe Risk Charge Liability before risk mitigation – Total after diversification | This is the total capital requirement before risk mitigation, after diversification effect between the types of covers, for liability risks. |
| C0970/R2800 | Estimated Total Risk Mitigation – Total before diversification | This is the estimated total risk mitigation, before diversification effect between types of cover, for liability risks. |
| C0980/R2800 | Catastrophe Risk Charge Liability after risk mitigation – Total before diversification | This is the total capital requirement after risk mitigation, before diversification effect between types of cover, for liability risks. |
| C0980/R2810 | Catastrophe Risk Charge Liability after risk mitigation – Diversification between type of cover | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different type of covers for liability risks. |
| C0980/R2820 | Catastrophe Risk Charge Liability after risk mitigation – Total after diversification | This is the total capital requirement after risk mitigation, after diversification effect between the types of covers, for liability risks. |
| **Man–made catastrophe risk – Credit & Suretyship** | | |
| C0990/R2900–R2910 | Exposure (individual or group) – Largest exposure | Two largest gross credit insurance exposures of the insurance or reinsurance group based on a comparison of the net loss–given–default of the credit insurance exposures, being the loss–given–default after deduction of the amounts recoverable from reinsurance contracts and special purpose vehicles. |
| C0990/R2920 | Exposure (individual or group) – Total | Total of the two largest gross credit insurance exposures of the insurance or reinsurance group based on a comparison of the net loss–given–default of the credit insurance exposures, being the loss–given–default after deduction of the amounts recoverable from reinsurance contracts and special purpose vehicles. |
| C1000/R2900–R2910 | Proportion of damage caused by scenario – Largest exposure | Percentage representing the loss given default of the gross credit exposure without deduction of the amounts recoverable from reinsurance contracts and special purpose vehicles, for each of the two largest gross credit insurance exposures of the insurance or reinsurance group. |
| C1000/R2920 | Proportion of damage caused by scenario – Total | Average loss given default of the two largest gross credit exposures without deduction of the amounts recoverable from reinsurance contracts and special purpose vehicles. |
| C1010/R2900–R2910 | Catastrophe Risk Charge Credit & Suretyship before risk mitigation – Large Credit Default –Largest exposure | This is the capital requirement before risk mitigation, per largest exposure, arising from the Large Credit Default scenario of Credit & Suretyship risks. |
| C1010/R2920 | Catastrophe Risk Charge Credit & Suretyship before risk mitigation – Large Credit Default – Total | This is the total capital requirement before risk mitigation arising from the Large Credit Default scenario of Credit & Suretyship risks. |
| C1020/R2900–R2910 | Estimated Risk Mitigation – Largest exposure | The estimated risk mitigation effect, per largest exposure, of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from the Large Credit Default scenario of Credit & Suretyship, excluding the estimated reinstatement premiums. |
| C1020/R2920 | Estimated Risk Mitigation – Total | The estimated risk mitigation effect, for the two largest exposures, of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from the Large Credit Default scenario of Credit & Suretyship, excluding the estimated reinstatement premiums. |
| C1030/R2900–R2910 | Estimated Reinstatement Premiums – Largest exposure | The estimated reinstatement premiums, per largest exposure, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from the Large Credit Default scenario of Credit & Suretyship. |
| C1030/R2920 | Estimated Reinstatement Premiums – Total | The estimated reinstatement premiums, for the two largest exposures, as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from the Large Credit Default scenario of Credit & Suretyship. |
| C1040/R2900–R2910 | Catastrophe Risk Charge Credit & Suretyship after risk mitigation – Large Credit Default – Largest exposure | Net capital requirement, per largest exposure, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from the Large Credit Default scenario of Credit & Suretyship. |
| C1040/R2920 | Catastrophe Risk Charge Credit & Suretyship after risk mitigation – Large Credit Default – Total | The total capital requirement after risk mitigation, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from the Large Credit Default scenario of Credit & Suretyship. |
| C1050/R3000 | Earned premium following 12 months | Gross premiums earned by the insurance or reinsurance group, during the following 12 months, in lines of business Credit and Suretyship insurance including proportional reinsurance obligations. |
| C1060/R3000 | Catastrophe Risk Charge Credit & Suretyship before risk mitigation – Recession Risk | This is the total capital requirement before risk mitigation for the Recession scenario of Credit & Suretyship risks. |
| C1070/R3000 | Estimated Risk Mitigation | The estimated risk mitigation effect of the group’s specific retrocession contracts and special purpose vehicles relating to risks arising from the Recession scenario of Credit & Suretyship, excluding the estimated reinstatement premiums. |
| C1080/R3000 | Estimated Reinstatement Premiums | The estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to risks arising from the Recession scenario of Credit & Suretyship. |
| C1090/R3000 | Catastrophe Risk Charge Credit & Suretyship after risk mitigation – Recession Risk | The total capital requirement after risk mitigation, after the deduction of the risk mitigating effect of the group’s specific retrocession contracts and special purpose vehicles, relating to risks arising from the Recession scenario of Credit & Suretyship. |
| C1100/R3100 | Catastrophe Risk Charge Credit & Suretyship before risk mitigation – Total before diversification | This is the total capital requirement before risk mitigation, before diversification effect between types of events, for Credit & Suretyship risks. |
| C1100/R3110 | Catastrophe Risk Charge Credit & Suretyship before risk mitigation – Diversification between type of event | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different type of events for Credit & Suretyship risks. |
| C1100/R3120 | Catastrophe Risk Charge Credit & Suretyship before risk mitigation – Total after diversification | This is the total capital requirement before risk mitigation, after diversification effect between the types of events, for Credit & Suretyship risks. |
| C1110/R3100 | Estimated Total Risk Mitigation – Total before diversification | This is the total risk mitigation effect, before diversification effect between types of events, of the group’s specific reinsurance contracts and special purpose vehicles arising from the Credit & Suretyship risks. |
| C1120/R3100 | Catastrophe Risk Charge Credit & Suretyship after risk mitigation – Total before diversification | This is the total capital requirement after risk mitigation, before diversification effect between types of events, for Credit & Suretyship risks. |
| C1120/R3110 | Catastrophe Risk Charge Credit & Suretyship after risk mitigation – Diversification between type of event | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different type of events for Credit & Suretyship risks. |
| C1120/R3120 | Catastrophe Risk Charge Credit & Suretyship after risk mitigation – Total after diversification | This is the total capital requirement after risk mitigation, after diversification effect between the types of events, for Credit & Suretyship risks. |
| **Man–made catastrophe risk – Other non–life catastrophe risk** | | |
| C1130/R3200–R3240 | Estimation of the gross premium to be earned – Group of obligations | An estimate of the premiums to be earned by the insurance or reinsurance group, during the following year, for the contracts in relation to the following group of obligations:  – Insurance and reinsurance obligations included in lines of business Marine, aviation and transport insurance, including proportional reinsurance obligations, other than marine insurance and reinsurance and aviation insurance and reinsurance;  – Reinsurance obligations included in line of business Non–proportional marine, aviation and transport reinsurance, other than marine reinsurance and aviation reinsurance, as defined in Annex I to Delegated Regulation (EU) 2015/35;  – Insurance and reinsurance obligations included in lines of business Miscellaneous financial loss, including proportional reinsurance obligations other than extended warranty insurance and reinsurance obligations provided that the portfolio of these obligations is highly diversified and these obligation do not cover the costs of product recalls;  – Reinsurance obligations included in line of business Non–proportional casualty reinsurance, other than general liability reinsurance, as defined in Annex I to Delegated Regulation (EU) 2015/35;  – Non–proportional reinsurance obligations relating to insurance obligations included in lines of business Credit and Suretyship insurance, including proportional reinsurance obligations.    Premiums shall be gross, without deduction of premiums for reinsurance contracts. |
| C1140/R3200–R3240 | Catastrophe Risk Charge Other non–life catastrophe risk before risk mitigation – Group of obligations | This is the capital requirement before risk mitigation, per group of obligations, for Other non–life catastrophe risks. |
| C1140/R3250 | Catastrophe Risk Charge Other non–life catastrophe risk before risk mitigation – Total before diversification | This is the total capital requirement before risk mitigation, before diversification effect between groups of obligations, for Other non–life catastrophe risks. |
| C1140/R3260 | Catastrophe Risk Charge Other non–life catastrophe risk before risk mitigation – Diversification between groups of obligations | Diversification effect arising from the aggregation of the total capital charges before risk mitigation relating to different groups of obligations for Other non–life catastrophe risks. |
| C1140/R3270 | Catastrophe Risk Charge Other non–life catastrophe risk before risk mitigation – Total after diversification | This is the total capital requirement before risk mitigation, after diversification effect between groups of obligations, for Other non–life catastrophe risks. |
| C1150/R3250 | Estimated Total Risk Mitigation – Total before diversification | This is the estimated total risk mitigation, before diversification effect between groups of obligations, for Other non–life catastrophe risks. |
| C1160/R3250 | Catastrophe Risk Charge Other non–life catastrophe risk after risk mitigation – Total before diversification | This is the total capital requirement after risk mitigation, before diversification effect between groups of obligations, for Other non–life catastrophe risks. |
| C1160/R3260 | Catastrophe Risk Charge Other non–life catastrophe risk after risk mitigation – Diversification between groups of obligations | Diversification effect arising from the aggregation of the total capital charges after risk mitigation relating to different groups of obligations for Other non–life catastrophe risks. |
| C1160/R3270 | Catastrophe Risk Charge Other non–life catastrophe risk after risk mitigation – Total after diversification | This is the total capital requirement after risk mitigation, after diversification effect between groups of obligations, for Other non–life catastrophe risks. |
| **Health catastrophe risk**  **Health catastrophe risk – Mass accident** | | |
| C1170/R3300–R3600,  C1190/R3300–R3600,  C1210/R3300–R3600,  C1230/R3300–R3600,  C1250/R3300–R3600 | Policyholders – per type of event | All insured persons of the insurance or reinsurance group who are inhabitants of each of the countries and are insured against the following types of event:  – Death caused by an accident;  – Permanent disability caused by an accident;  – Disability that lasts 10 years caused by an accident;  – Disability that lasts 12 months caused by an accident;  – Medical treatment caused by an accident. |
| C1180/R3300– /R3600,  C1200/R3300–R3600,  C1220/R3300–R3600,  C1240/R3300–R3600,  C1260/R3300–R3600 | Value of benefits payable – per type of event | The value of the benefits shall be the sum insured or where the insurance contract provides for recurring benefit payments the best estimate of the benefit payments, using the cash–flow projection, per event type.  Where the benefits of an insurance contract depend on the nature or extent of any injury resulting from event types, the calculation of the value of the benefits shall be based on the maximum benefits obtainable under the contract which are consistent with the event.  For medical expense insurance and reinsurance obligations the value of the benefits shall be based on an estimate of the average amounts paid in case of event types taking into account the specific guarantees the obligations include. |
| C1270/R3300–R3600 | Catastrophe Risk Charge before risk mitigation | Capital requirement before risk mitigation, for each of the countries, arising from the mass accident risk sub–module to health insurance and reinsurance obligations. |
| C1270/R3610 | Catastrophe Risk Charge before risk mitigation – Total Mass accident all countries before diversification | This is the total capital requirement before risk mitigation, before diversification effect between countries, for the mass accident risk sub–module to health insurance and reinsurance obligations. |
| C1270/R3620 | Catastrophe Risk Charge before risk mitigation – Diversification effect between countries | Diversification effect arising from the aggregation of the mass accident risk sub–module to health insurance and reinsurance obligations relating to the different countries. |
| C1270/R3630 | Catastrophe Risk Charge before risk mitigation – Total Mass accident all countries after diversification | This is the total capital requirement before risk mitigation, after diversification effect between countries, for the mass accident risk sub–module to health insurance and reinsurance obligations. |
| C1280/R3300–R3600 | Estimated Risk Mitigation | For each country the estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C1280/R3610 | Estimated Risk Mitigation – Total Mass accident all countries before diversification | Total amount of estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles for all countries. |
| C1290/R3300–R3600 | Estimated Reinstatement Premiums | For each country the estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C1290/R3610 | Estimated Reinstatement Premiums – Total | Total amount of estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles for all countries. |
| C1300/R3300–R3600 | Catastrophe Risk Charge after risk mitigation | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from the mass accident risk sub–module to health insurance and reinsurance obligations, for each country. |
| C1300/R3610 | Catastrophe Risk Charge after risk mitigation – Total Mass accident all countries before diversification | This is the total capital requirement after risk mitigation, before diversification effect between countries, for the mass accident risk sub–module to health insurance and reinsurance obligations. |
| C1300/R3620 | Catastrophe Risk Charge after risk mitigation – Diversification effect between countries | Diversification effect arising from the aggregation of the capital requirement after risk mitigations for the mass accident risk sub–module to health insurance and reinsurance obligations relating to the different countries. |
| C1300/R3630 | Catastrophe Risk Charge after risk mitigation – Total Mass accident all countries after diversification | This is the total capital requirement after risk mitigation for the mass accident risk sub–module to health insurance and reinsurance obligations, taking into consideration the diversification effect given in C1300/R3620. |
| **Health catastrophe risk – Concentration accident** | | |
| C1310/R3700–R4010 | Largest known accident risk concentration – Countries | The largest accident risk concentration of an insurance or reinsurance group, for each country, shall be equal to the largest number of persons for which the following conditions are met:  – The insurance or reinsurance group has a workers' compensation insurance or reinsurance obligation or a group income protection insurance or reinsurance obligation in relation to each of the persons;  – The obligations in relation to each of the persons cover at least one of the events set out in the next item;  – The persons are working in the same building which is situated in this particular country.    These persons are insured against the following types of event:  – Death caused by an accident;  – Permanent disability caused by an accident;  – Disability that lasts 10 years caused by an accident;  – Disability that lasts 12 months caused by an accident;  – Medical treatment caused by an accident. |
| C1320/R3700–R4010,  C1330/R3700–R4010,  C1340/R3700–R4010,  C1350/R3700–R4010,  C1360/R3700–R4010 | Average sum insured per type of event | The average value of benefits payable by insurance and reinsurance undertakings for the largest accident risk concentration. |
| C1370/R3700–R4010 | Catastrophe Risk Charge before risk mitigation | Capital requirement before risk mitigation, for each country, arising from the health sub–module concentration accident. |
| C1410 | Other countries to be considered in the Concentration accident | Identify the ISO code of other countries to be considered in the Concentration accident. |
| C1370/R4020 | Catastrophe Risk Charge before risk mitigation – Total Concentration accident all countries before diversification | This is the total capital requirement before risk mitigation, before diversification effect between countries, for the health sub–module concentration accident. |
| C1370/R4030 | Catastrophe Risk Charge before risk mitigation – Diversification effect between countries | Diversification effect arising from the aggregation of the health sub–module concentration accident relating to the different countries. |
| C1370/R4040 | Catastrophe Risk Charge before risk mitigation – Total Concentration accident all countries after diversification | This is the total capital requirement before risk mitigation, after diversification effect between countries, for the health sub–module concentration accident. |
| C1380/R3700–R4010 | Estimated Risk Mitigation – Countries | For each of the countries identified the estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums. |
| C1380/R4020 | Estimated Risk Mitigation – Total Concentration accident all countries before diversification | Total of estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles for all countries. |
| C1390/R3700–R4010 | Estimated Reinstatement Premiums – Countries | For each of the countries identified the estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril. |
| C1390/R4020 | Estimated Reinstatement Premiums – Total Concentration accident all countries before diversification | Total of the estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles for all countries. |
| C1400/R3700–R4010 | Catastrophe Risk Charge after risk mitigation – Countries | Capital requirement, after the deduction of the risk mitigating effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, arising from the health sub–module concentration accident for each of the countries identified. |
| C1400/R4020 | Catastrophe Risk Charge after risk mitigation – Total Concentration accident all countries before diversification | The total capital requirement after risk mitigation, before diversification effect between countries, for the health sub–module concentration accident. |
| C1400/R4030 | Catastrophe Risk Charge after risk mitigation – Diversification effect between countries | Diversification effect arising from the aggregation of the capital requirement after risk mitigations for the health sub–module concentration accident risks relating to the different countries. |
| C1400/R4040 | Catastrophe Risk Charge after risk mitigation – Total Concentration accident all countries after diversification | This is the total capital requirement after risk mitigation for the health sub–module concentration accident risk, taking into consideration the diversification effect given in C1400/R4020. |
| **Health catastrophe risk – Pandemic** | | |
| C1440/R4100–R4410 | Medical expense – Number of insured persons – Countries | The number of insured persons of insurance and reinsurance groups, for each of the countries identified, which meet the following conditions:  – The insured persons are inhabitants of this particular country;  – The insured persons are covered by medical expense insurance or reinsurance obligations, other than workers' compensation insurance or reinsurance obligations that cover medical expense resulting from an infectious disease.    These insured persons may claim benefits for the following healthcare utilisation:  – Hospitalisation;  – Consultation with a medical practitioner;  – No formal medical care sought. |
| C1450/R4100–R4410,  C1470/R4100–R4410,  C1490/R4100–R4410 | Medical expense – Unit claim cost per type of healthcare – Countries | Best estimate of the amounts payable, using the cash–flow projection, by insurance and reinsurance groups for an insured person in relation to medical expense insurance or reinsurance obligations, other than workers’ compensation insurance or reinsurance obligations per healthcare utilisation type, in the event of a pandemic, for each of the countries identified. |
| C1460/R4100–R4410,  C1480/R4100–R4410,  C1500/R4100–R4410 | Medical expense – Ratio of insured persons per type of healthcare – Countries | The ratio of insured persons with clinical symptoms utilising healthcare type, for each of the countries identified. |
| C1510/R4100–R4410 | Catastrophe Risk Charge before risk mitigation – Countries | Capital requirement before risk mitigation, for each of the countries identified, arising from the health sub–module pandemic. |
| C1550 | Other countries to be considered in the Pandemic | Identify the ISO code of other countries to be considered in the Concentration accident. |
| C1420/R4420 | Income protection – Number of insured persons – Total Pandemic all countries | Total number of insured persons for all countries identified covered by the income protection insurance or reinsurance obligations other than workers’ compensation insurance or reinsurance obligations. |
| C1430/R4420 | Income protection – Total pandemic exposure – Total Pandemic all countries | The total of all income protection pandemic exposure for all countries identified of insurance and reinsurance groups.    The value of the benefits payable for the insured person shall be the sum insured or where the insurance contract provides for recurring benefit payments the best estimate of the benefit payments assuming that the insured person is permanently disabled and will not recover. |
| C1510/R4420 | Catastrophe Risk Charge before risk mitigation – Total Pandemic all countries | This is the total capital requirement before risk mitigation for the health sub–module pandemic for all countries identified. |
| C1520/R4420 | Estimated Risk Mitigation – Total Pandemic all countries | The total estimated risk mitigation effect of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril, excluding the estimated reinstatement premiums for all countries identified. |
| C1530/R4420 | Estimated Reinstatement Premiums – Total Pandemic all countries | The total estimated reinstatement premiums as a result of the group’s specific reinsurance contracts and special purpose vehicles relating to this peril for all countries identified. |
| C1540/R4420 | Catastrophe Risk Charge after risk mitigation – Total Pandemic all countries | The total capital requirement after risk mitigation for the health sub–module pandemic for all countries identified. |

**S.31.01 – Share of reinsurers (including Finite Reinsurance and SPV's)**

**General comments:**

This section relates to annual submission of information for groups.

This template shall be filled by the insurance and reinsurance groups where a recoverable is recognised by related insurance undertakings in relation to the EEA or Non–EEA–reinsurer which is not in the scope of the group (even if all contracts with that reinsurer have terminated) and whose reinsurer is reducing the gross technical provisions as per end of the reporting year.

The template collects information on reinsurers and not on separate treaties. All ceded technical provisions, including those ceded under Finite reinsurance (as defined in S.30.03 Column C0060 of Annex II), shall be completed. This also means that if an SPV or a syndicate of Lloyd’s acts as a reinsurer the SPV or the syndicate must be listed.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Legal name of reinsured undertaking | Name of reinsured entity, identifying the cedent (re)insurance undertaking. This item is only applicable to groups. |
| C0020 | Identification code of the undertaking | Identification code of the undertaking, using the following priority::   * Legal Entity Identifier (LEI) * Specific code   When the undertaking uses the option “Specific code” the following shall be considered:  – For EEA (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 | Code reinsurer | Identification code of the reinsurer by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code attributed by the undertaking |
| C0050 | Type of code  Reinsurer | Identification of the code used in item “Code reinsurer”. The following closed list shall be used: 1 – LEI  2 – Specific code |
| C0060 | Reinsurance recoverables – Premium provision Non–life including Non–SLT Health | The amount of share of the reinsurer in the recoverables from reinsurance (including Finite Re and SPV) before the adjustment for expected losses due to the counterparty default, in the best estimate of the premium provisions calculated as the expected present value of future incoming and outgoing cash flows. |
| C0070 | Reinsurance recoverables – Claims provisions Non–life including Non–SLT Health | The amount of share of the reinsurer in the recoverables from reinsurance (including Finite Re and SPV) before the adjustment for expected losses due to the counterparty default, in the best estimate of the claims provisions. |
| C0080 | Reinsurance recoverables – Technical provisions Life including SLT Health | The amount of share of the reinsurer in the recoverables from reinsurance (including Finite Re and SPV) before the adjustment for expected losses due to the counterparty default, in the best estimate of the technical provisions. |
| C0090 | Adjustment for expected losses due to counterparty default | Per reinsurer the adjustment for expected losses due to counterparty default. The adjustment shall be calculated separately and must be in line with Delegated Regulation (EU) 2015/35.  This value shall be reported as negative value. |
| C0100 | Reinsurance recoverables: Total reinsurance recoverables | The result of ceded technical provisions (i.e. claims + premiums provisions), including the adjustment for expected losses due to counterparty default. |
| C0110 | Net receivables | The amounts past due resulting from: claims paid by the insurer but not yet reimbursed by the reinsurer plus commissions to be paid by the reinsurer and other receivables minus debts to the reinsurer. Cash deposits are excluded and are to be considered as guarantees received. |
| C0120 | Assets pledged by reinsurer | Amount of assets pledged by the reinsurer to mitigate the counterparty default risk of the reinsurer. |
| C0130 | Financial guarantees | Amount of guarantees received by the undertaking from the reinsurer to guarantee the payment of the liabilities due by the undertaking (includes letter of credit, undrawn committed borrowing facilities). |
| C0140 | Cash deposits | Amount of cash deposits received by the undertaking from the reinsurers. |
| C0150 | Total guarantees received | Total amount of types of guarantees. Corresponds to the sum of the amounts reported in C0120, C0130 and C0140. |
| **Information on reinsurers** | | |
| C0160 | Code reinsurer | Identification code of the reinsurer by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code attributed by the undertaking |
| C0170 | Type of code  Reinsurer | Identification of the code used in item “Code reinsurer”. The following closed list shall be used: 1 – LEI  2 – Specific code |
| C0180 | Legal name reinsurer | Legal name of the reinsurer to whom the underwriting risk has been transferred. The official name of the risk–carrier reinsurer is stated in the reinsurance contract. It is not permitted to fill in the name of a reinsurance broker. Nor is it permitted to state a general or incomplete name as international reinsurers have several operating companies that may be based in different countries.  In case of pooling arrangements, the name of the Pool (or Pool manager) can be filled only if the Pool is a legal entity. |
| C0190 | Type of reinsurer | Type of reinsurer to whom the underwriting risk has been transferred.  The following closed list shall be used:  1 – Direct Life insurer 2 – Direct Non–life insurer 3 – Direct Composite insurer 4 – Captive insurance undertaking  5 – Internal reinsurer (reinsurance undertaking which primary focus is to take risk from other insurance undertakings within the scope of group supervision) 6 – External reinsurer (reinsurance undertaking that takes risks from undertakings other than from insurance undertakings within the scope of group supervision) 7 – Captive reinsurance undertaking 8 – Special purpose vehicle 9 – Pool entity (where more than one insurance or reinsurance undertakings are involved)  10 – State pool |
| C0200 | Country of residency | Identify the ISO 3166–1 alpha–2 code for the country where the reinsurer is legally authorised/licensed. |
| C0210 | External rating assessment by nominated ECAI | The actual/current rating that is considered by the group.  If a rating is not available the item should be left blank.  This item is not applicable to reinsurers for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported. |
| C0220 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0210, by using the following closed list. 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”.  - Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)  - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)  - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)  - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)  - Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)  - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)  - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)  - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)  - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)  - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)  - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)  - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)  - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)  - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)  - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)  - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)  - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)  - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)  - Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)  - Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)  - Moody’s Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)  - Moody’s Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)  - Moody’s Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)  - Moody’s Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)  - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)  - S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)- Standard & Poor’s Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)  - CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)  - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)  - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)  - Axesor conocer para decidir SA (LEI code: 95980020140005900000)  - Cerved Rating Agency S.p.A. (previously CERVED Group 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)  - Moody’s Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)  - 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: 213800P3OOBSGWN2UE81)  - Other nominated ECAI |
| C0230 | Credit quality step | Identify the credit quality step attributed to the reinsurer. The credit quality step shall reflect any readjustments to the credit quality made internally by the group that use the standard formula.  One of the options in the following closed list shall be used:  0 — Credit quality step 0  1 — Credit quality step 1  2 — Credit quality step 2  3 — Credit quality step 3  4 — Credit quality step 4  5 — Credit quality step 5  6 — Credit quality step 6  9 — No rating available |
| C0240 | Internal rating | Internal rating of the reinsurer for groups 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. |

**S.31.02 – Special Purpose Vehicles**

**General comments:**

This section relates to annual submission of information for groups.

This template is relevant for each group transferring risk(s) to a Special Purpose Vehicle (SPV), to ensure sufficient disclosure has been made where SPVs are used as alternative risk transfer methods to traditional reinsurance treaties.

The template applies to the use of:

1. SPVs defined under Article 13 (26) and authorised under Article 211 (1) of Directive 2009/138/EC;
2. SPVs meeting conditions of Article 211 (3) of Directive 2009/138/EC;
3. SPVs regulated by third country supervisors where these meet equivalent measures to the conditions set out in Article 211 (2) of Directive 2009/138/EC;
4. Other SPVs, not meeting the definitions above, where risks are transferred under arrangements with the economic substance of a reinsurance contract.

The template covers risk mitigation techniques (recognised or not) carried out by the (re)insurance undertaking within the scope of group supervision whereby a SPV assumes risks from the undertaking within the scope of group supervision through a reinsurance contract; or assume insurance risks from the undertaking within the scope of group supervision transferred through a similar arrangement that is ‘reinsurance like’.

This template shall include data of special purpose vehicles to which the participating insurance or reinsurance undertaking or one of its insurance or reinsurance subsidiaries has transferred risk.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Name of reinsured undertaking | Identify the legal name of the reinsured undertaking, identifying the cedent (re)insurance undertaking within the scope of group supervision. |
| C0020 | Identification code of the undertaking | Identification code by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 | Internal code of SPV | Internal code attributed to the SPV by the undertaking by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  This code shall be unique to each SPV and remain constant over subsequent reports. |
| C0040 | ID Code of SPV notes or other financing mechanism issued | For the notes or other financing mechanism issued by the SPV and hold by the insurance and reinsurance undertaking within the scope of group supervision identify the ID code by this order of priority if existent:   * ISO 6166 ISIN when available; * Other "recognised" codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC); * Code attributed by the undertaking within the scope of group supervision, when the options above are not available, and must be consistent over time. |
| C0050 | ID Code Type of SPV notes or other financing mechanism issued | Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:  1 – ISO 6166 for ISIN code  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 within the scope of group supervision |
| C0060 | Lines of Business SPV securitisation relates | Identification of the line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 reported. The following closed list shall be used:  1 – Medical expense insurance  2 – Income protection insurance  3 – Workers' compensation insurance  4 – Motor vehicle liability insurance  5 – Other motor insurance  6 – Marine, aviation and transport insurance  7 – Fire and other damage to property insurance  8 – General liability insurance  9 – Credit and suretyship insurance  10 – Legal expenses insurance  11 – Assistance  12 – Miscellaneous financial loss  13 – Proportional medical expense reinsurance  14 – Proportional income protection reinsurance  15 – Proportional workers' compensation reinsurance  16 – Proportional motor vehicle liability reinsurance  17 – Proportional other motor reinsurance  18 – Proportional marine, aviation and transport reinsurance  19 – Proportional fire and other damage to property reinsurance  20 – Proportional general liability reinsurance  21 – Proportional credit and suretyship reinsurance  22 – Proportional legal expenses reinsurance  23 – Proportional assistance reinsurance  24 – Proportional miscellaneous financial loss reinsurance  25 – Non–proportional health reinsurance  26 – Non–proportional casualty reinsurance  27 – Non–proportional marine, aviation and transport reinsurance  28 – Non–proportional property reinsurance  29 – Health insurance  30 – Insurance with profit participation  31 – Index–linked and unit–linked insurance  32 – Other life insurance  33 – Annuities stemming from non–life insurance contracts and relating to health insurance obligations  34 – Annuities stemming from non–life insurance contracts and relating to insurance obligations other than health insurance obligations  35 – Health reinsurance  36 – Life reinsurance  37 – Multiline (as defined hereunder)  Where the reinsurance treaty or a similar arrangement provides cover for more than one line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, and the terms of cover differ between lines of business then the treaty needs to be specified over multiple rows. The first row entry for the treaty needs to be entered as “Multiline” that provides details of the overall terms of the treaty, with the subsequent rows providing details of the individual terms of the reinsurance treaty to each relevant line of business. Where the term of the cover do not differ by line of business only the dominant line of business is required. |
| C0070 | Type of Trigger(s) in the SPV | Identify the trigger mechanisms used by the SPV as trigger events that would oblige the SPV to make payment to the ceding (re)insurance undertaking within the scope of group supervision. The following closed list shall be used:  1 – Indemnity   1. 2 – Model Loss 2. 3 – Index or Parametric   4 – Hybrids (including components from the above–mentioned techniques)  5 – Other |
| C0080 | Contractual Trigger Event | Description of the specific trigger that would oblige the SPV to make payment to the ceding (re)insurance undertaking within the scope of group supervision. This information should be complementary to the information on “Type of Trigger(s) in the SPV” and should be descriptive enough to allow supervisors to identify the concrete trigger, e.g. specific weather/storm indices for cat risks or general mortality tables for longevity risks. |
| C0090 | Same trigger as in underlying cedant’s portfolio | Identify if the trigger defined in the underlying (re)insurance policy with the pay–out trigger defined in the treaty is the same as the one defined in the SPV. The following closed list shall be used:  1 – Same trigger  2 – Different trigger |
| C0100 | Basis risk arising from risk–transfer structure | Identify the causes of basis risk (i.e. that the exposure covered by the risk–mitigation technique does not correspond to the risk exposure of the insurance or reinsurance undertaking within the scope of group supervision). The following close list shall be used:  1 – No basis risk  2 – Insufficient subordination for note holders,  3 – Investors’ additional recourse against cedant,  4 – Additional risks were securitised subsequent to authorisation,  5 – Cedants hold exposure to notes issued,  9 – Other |
|
|
|
|
|
|
| C0110 | Basis risk arising from contractual terms | Identify the basis risk arising from contractual terms.  1 – No basis risk  2 – Substantial part of risks insured not transferred  3 – Insufficient trigger to match risk exposure of cedant |
|
|
| C0120 | SPV assets ring–fenced to settle cedant–specific obligations | The amount of SPV assets ring–fenced for the reporting cedant, which are available to settle the contractual liabilities reinsured by the SPV for that specific cedant only (collateral assets specifically recognised on balance sheet of the SPV in relation to the obligation assumed). |
| C0130 | Other non cedant–specific SPV Assets for which recourse may exist | The amount of SPV assets (recognised on balance sheet of the SPV), not directly related to the reporting cedant but for which recourse exists. This would include any “free assets” of the SPV, which may be available to settle the reporting cedant’s liabilities. |
| C0140 | Other recourse arising from securitisation | The amount of contingent assets of the SPV (held off balance sheet), not directly related to the reporting cedant but for which recourse exists. This includes recourse against other counterparties of the SPV, including guarantees, reinsurance contracts and derivative commitments to SPV made by the SPV sponsor, note holders, or other third parties. |
| C0150 | Total maximum possible obligations from SPV under reinsurance policy | Amount of total maximum possible obligations from reinsurance contract (cedant–specific). |
| C0160 | SPV fully funded in relation to cedant obligations throughout the reporting period | Identify if the protection offered by the risk–mitigation technique may only be partially recognised where counterparty to a reinsurance contract ceases to be able to provide effective and continuing risk–transfer. The following closed list shall be used:  1 – SPV fully funded in relation to cedant obligations  2 – SPV not fully funded in relation to cedant obligations |
| C0170 | Current recoverables from SPV | Amount of SPV Recoverables recognised on the Solvency II balance sheet of the undertaking within the scope of group supervision (prior to adjustments made for expected losses due to counterparty default). This should be calculated in accordance with the requirements of Article 41of Delegated Regulation (EU) 2015/35. |
| C0180 | Identification of material investments held by cedant in SPV | Identify whether material investments held by the cedant in the SPV exist, according to Article 210 of Delegated Regulation (EU) 2015/35.  1 – Not applicable  2 – Investments of SPV controlled by cedant and/or sponsor (where it differs from cedant);  3 – Investments of SPV held by cedant (equity, notes or other subordinated debt of the SPV);  4 – Cedant sells reinsurance or other risk mitigation protection to the SPV;  5 – Cedant has provided guarantee or other credit enhancement to SPV or note holders;  6 – Sufficient basis risk retained by cedant;  9 – Other.  If this is reported then cells C0030 and C0040 needs to identify the instrument. |
|
|
|
|
|
|
| C0190 | Securitisation assets related to cedant held in trust with other third party than cedant / sponsor | Identify if there are securitisation assets related to cedant held in trust with other third party than cedant / sponsor, considering the provisions of Articles 214(2) and 326 of Delegated Regulation (EU) 2015/35. One of the options in the following closed list shall be used:  1 – Held in trust with other third party than cedant / sponsor  2 – Not held in trust with other third party than cedant / sponsor |
| **Information on SPV** | | |
| C0200 | Internal code of SPV | Internal code attributed to the SPV by the undertaking within the scope of group supervision by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  This code shall be unique to each SPV and remain constant over subsequent reports. |
| C0210 | Type of code SPV | Identification of the code used in item “internal code of SPV”. One of the options in the following closed list shall be used: 1 – LEI  2 – Specific code |
| C0220 | Legal nature of SPV | Identify the legal nature of the SPV securitisation, according to Article 13(26) of Directive 2009/138/EC.  Closed list  1 – Trusts  2 – Partnerships  3 – Limited liability companies  4 – Other legal entity form not referred above  5 – Not incorporated |
| C0230 | Name of SPV | Identify the name of the SPV |
| C0240 | Incorporation no. of SPV | Registration number received at incorporation of the SPV. For un–incorporated SPVs, the groups shall report the regulatory number or equivalent number obtained from the supervisory authority at the time of authorisation.  If the SPV is not incorporated this cell doesn’t apply. |
| C0250 | SPV country of authorisation | Identify the ISO 3166–1 alpha–2 code for the country where the SPV is established and has received authorisation, where applicable. |
| C0260 | SPV authorisation conditions | Identify authorisation conditions of the SPV according to Article 211 of Directive 2009/138/EC or equivalent legal instrument. One of the options in the following closed list shall be used:  1 – SPV authorised under Article 211(1) of the Directive 2009/138/EC  2 – SPV authorised under Article 211(3) of the Directive 2009/138/EC (grandfathered)  3 – SPV regulated by a third country supervisory authority where requirements equivalent to those set out in Article 211(2) of Directive 2009/138/EC are met by the special purpose vehicle  4 – SPV not covered above |
| C0270 | External rating assessment by nominated ECAI | Rating of the SPV (if any) that is considered by the group and provided by an external rating agency.  If a rating is not available the item should be left blank.  This item is not applicable to SPVs for which undertakings using internal model use internal ratings. If undertakings using internal model do not use internal rating, this item shall be reported. |
| C0280 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0270, by using the following closed list. 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 use registered or certified by ESMA and while the closed list is not up-dated please report “Other nominated ECAI”.  - Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)  - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)  - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)  - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)  - Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)  - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)  - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)  - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)  - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)  - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)  - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)  - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)  - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)  - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)  - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)  - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)  - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)  - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)  - Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)  - Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)  - Moody’s Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)  - Moody’s Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)  - Moody’s Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)  - Moody’s Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)  - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)  - S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)- Standard & Poor’s Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)  - CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)  - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)  - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)  - Axesor conocer para decidir SA (LEI code: 95980020140005900000)  - Cerved Rating Agency S.p.A. (previously CERVED Group 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)  - Moody’s Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)  - 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: 213800P3OOBSGWN2UE81)  - Other nominated ECAI |
| C0290 | Credit quality step | Identify the credit quality step attributed to the SPV. The credit quality step shall reflect any readjustments to the credit quality made internally by the group.  One of the options in the following closed list shall be used:  0 — Credit quality step 0  1 — Credit quality step 1  2 — Credit quality step 2  3 — Credit quality step 3  4 — Credit quality step 4  5 — Credit quality step 5  6 — Credit quality step 6  9 — No rating available |
| C0300 | Internal rating | Internal rating of the SPV for groups using internal model to the extent that the internal ratings are used in their internal modelling. If an internal model group is using solely external ratings this item shall not be reported. |

**S.32.01 – Undertakings in the scope of the group**

**General comments:**

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

This template is relevant under method 1 as defined in Article 230 of Directive 2009/138/EC, method 2 as defined in Article 233 of the Directive 2009/138/EC and a combination of methods. It is a list of all undertakings in the scope of the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC, including the participating insurance and reinsurance undertakings, insurance holding companies, mixed financial holding companies or mixed activity insurance holding company.

* Cells C0010 to C0080 are related to the identification of the undertaking;
* Cells C0090 to C0170 are related to ranking criteria (in the group reporting currency);
* Cells C0180 to C0230 are related to criteria of influence;
* Cells C0240 and C0250 are related to the inclusion in the scope of group supervision;
* Cell C0260 is related to group solvency calculation.

|  |  |  |
| --- | --- | --- |
|  | | |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Country | Identify the ISO 3166–1 alpha–2 code of the country in which the registered head office of each undertaking within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, is located |
| C0020 | Identification code of the undertaking | Identification code by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 | Identification of the code used in item “Identification code of the undertaking”: 1 – LEI  2 – Specific code |
| C0040 | Legal name of the undertaking | Legal name of the undertaking |
| C0050 | Type of undertaking | Identify the type of undertaking giving information on the type of activity of the undertaking. This is applicable to both EEA and third–country undertakings. The following closed list of options shall be used:  1 – Life insurance undertaking 2 – Non life insurance undertaking  3 – Reinsurance undertaking 4 – Composite undertaking 5 – Insurance holding company as defined in Article 212(1) (f) of Directive 2009/138/EC 6 – Mixed–activity insurance holding company as defined in Article 212(1) (g) of Directive 2009/138/EC  7 –Mixed financial holding company as defined in Article 212 (1)(h) of Directive 2009/138/EC 8 – Credit institution, investment firm and financial institution 9 – Institution for occupational retirement provision 10 – Ancillary services undertaking as defined in Article 1 (53) of Delegated Regulation (EU) 2015/35 11 – Non–regulated undertaking carrying out financial activities as defined in Article 1 (52) of Delegated Regulation (EU) 2015/35 12 – Special purpose vehicle authorised in accordance with Article 211 of Directive 2009/138/EC 13 – Special purpose vehicle other than special purpose vehicle authorised in accordance with article 211 of Directive 2009/138/EC  14 – UCITS management companies as defined in Article 1 (54) of Delegated Regulation (EU) 2015/35  15 – Alternative investment funds managers as defined in Article 1 (55) of Delegated Regulation (EU) 2015/35 99 – Other |
| C0060 | Legal form | Identify the form of the undertaking.  For categories 1 to 4 in cell ‘Type of undertaking’, the legal form shall be consistent with Annex III of Directive 2009/138/EC. |
| C0070 | Category (mutual/non mutual) | Indicate high level information on the legal form, i.e. whether the undertaking is a mutual or not. The following closed list shall be used: 1 – Mutual  2 – Non–mutual |
| C0080 | Supervisory Authority | Name of the Supervisory Authority responsible for the supervision of the individual undertaking which category falls under categories 1 to 4, 8, 9 and 12 in the cell ‘Type of undertaking’, where applicable.  Please use the full name of the authority. |
| **Ranking criteria (in the group reporting currency)** | | |
| C0090 | Total Balance Sheet (for (re)insurance undertakings) | For EEA (re)insurance undertakings, total amount of Solvency II balance sheet as reported in item C0010/R0500 in S.02.01. For non EEA (re)insurance undertakings, total amount of balance–sheet according to the relevant sectoral rules.  The currency used shall be the group reporting currency. |
| C0100 | Total Balance Sheet (for other regulated undertakings) | For other regulated undertakings, total amount of balance sheet according to the relevant sectoral rules. The currency used shall be the group reporting currency. |
| C0110 | Total Balance Sheet (non–regulated undertakings) | For non–regulated undertakings, total amount of balance sheet used for IFRS or local GAAP. The currency used shall be the group reporting currency. |
| C0120 | Written premiums net of reinsurance ceded under IFRS or local GAAP for (re)insurance undertakings | For insurance and reinsurance undertakings written premiums net of reinsurance ceded under IFRS or local GAAP. The currency used shall be the group currency. |
| C0130 | Turn over defined as the gross revenue under IFRS or local GAAP for other types of undertakings or insurance holding companies | For other types of undertakings turn over defined as the gross revenue under IFRS or local GAAP.  For insurance holding companies or mixed financial holding companies where appropriate turnover defined as the gross revenue under IFRS or local GAAP will be used as a ranking criteria.  The currency used shall be the group reporting currency. |
| C0140 | Underwriting performance | (Re)insurance undertakings shall report their underwriting performance in accordance with their financial statements. A monetary amount shall be reported. The currency used shall be the group reporting currency. |
| C0150 | Investment performance | (Re)insurance undertakings shall report their investment performance in accordance with their financial statements. A monetary amount shall be reported. The currency used shall be the group reporting currency. This value shall not include any value already reported in C0140. |
| C0160 | Total performance | All the related undertakings within the scope of group supervision, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, shall report their total performance in accordance with their financial statements. A monetary amount shall be reported. The currency used shall be the group reporting currency. |
| C0170 | Accounting standard | Identification of the accounting standard used for reporting items in cells C0100 to C0160. All items shall be reported consistently on the same accounting standard. The following closed list of options shall be used:  1 – IFRS  2 – Local GAAP |
| **Criteria of influence** | | |
| C0180 | % capital share | Proportion of the subscribed capital that is held, directly or indirectly, by the participating undertaking in the undertaking (as referred to in Article 221 of Directive 2009/138/EC).  This cell is not applicable for the ultimate parent undertaking. |
| C0190 | % used for establishment of consolidated accounts | Percentage as defined by IFRS or local GAAP for the integration of consolidated undertakings into the consolidation which may differ from item C0180. For full integration, minority interests shall also be reported in this item.  This cell is not applicable for the ultimate parent undertaking. |
| C0200 | % voting rights | Proportion of voting rights that is held, directly or indirectly, by the participating undertaking in the undertaking  This cell is not applicable for the ultimate parent undertaking. |
| C0210 | Other criteria | Other criteria useful to assess the level of influence exercised by the participating undertaking, e.g centralised risk management.  This cell is not applicable for the ultimate parent undertaking. |
| C0220 | Level of influence | Influence can be either dominant or significant, depending on former criteria mentioned; the group is responsible for assessing the level of influence exercised by the participating undertaking over any undertaking but as stated in Article 212(2) of Directive 2009/138/EC the group supervisor may have a differing view from the group’s assessment and if so the group shall take into account any decision made by the group supervisor.  This cell is not applicable for the ultimate parent undertaking. The following closed list shall be used: 1 – Dominant  2 – Significant |
| C0230 | Proportional share used for the group solvency calculation | Proportional share is the proportion that will be used to calculate the group solvency.  This cell is not applicable for the ultimate parent undertaking. |
| Inclusion in the scope of Group supervision | | |
| C0240 | Inclusion in the scope of group supervision – Yes/No | Indicate if the undertaking is included or not in the scope of group supervision as referred in Article 214 of Directive 2009/138/EC; if an undertaking is not included in the scope of group supervision as provided for in Article 214, then it shall be indicated which paragraph from Article 214(2) is the reason. The following closed list shall be used: 1 – Included in the scope  2 – Not included in the scope (article 214 (a)  3 – Not included in the scope (article 214 (b)  4 – Not included in the scope (article 214 (c) |
| C0250 | Inclusion in the scope of group supervision – Date of decision if art.214 is applied | Identify the ISO 8601 (yyyy–mm–dd) code of the date where the decision of exclusion has been taken. |
| Group solvency calculation | | |
| C0260 | Method used and under method 1, treatment of the undertaking | The item gathers information on the method used for group solvency calculation and the treatment of each undertaking. The following closed list shall be used: 1 – Method 1: Full consolidation 2 – Method 1: Proportional consolidation 3 – Method 1: Adjusted equity method  4 – Method 1: Sectoral rules 5 – Method 2: Solvency II  6 – Method 2: Other sectoral Rules 7 – Method 2: Local rules 8 – Deduction of the participation in relation to Article 229 of Directive 2009/138/EC 9 – No inclusion in the scope of group supervision as defined in article 214 Directive 2009/138/EC  10 – Other method |

**S.33.01 – Insurance and reinsurance individual requirements**

**General comments:**

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

This template is relevant under method 1 as defined in Article 230 of Directive 2009/138/EC, method 2 as defined in Article 233 of the Directive 2009/138/EC and a combination of methods, in the following way:

* The first part of it (Cells C0060 to C0230) collects the information on all insurance and reinsurance undertakings of the group from EEA and non–EEA countries applying Directive 2009/138/EC reported in accordance with the rules therein when the method 2 as defined in Article 233 of Directive 2009/138/EC or a combination of methods is used;
* The second part of it (Cells C0240 to C0260) collects information on the local capital requirements, local Minimum Capital Requirements and eligible own funds of all non–EEA insurance and reinsurance undertakings of the group shall be reported in accordance with local rules, regardless of the method used for the calculation of the group solvency.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Legal name of the undertaking | Legal name of each undertaking |
| C0020 | Identification code of the undertaking | Identification code by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 code | Identification of the code used in item “Identification code of the undertaking”: 1 – LEI  2 – Specific code |
| C0040 | Entity Level/RFF or MAP /Remaining Part | Identify to which the information is related to. The following closed list shall be used: 1 – Entity level 2 – Material Ring fenced fund or Matching Adjustment Portfolio 3 – Remaining part |
| C0050 | Fund Number | When C0040 = 2, this is the unique number of each material ring–fenced fund or matching adjustment portfolio as attributed by the group. It shall remain unvarying over time. It shall not be re–used for other funds or portfolios). The number shall be used consistently across all templates, where relevant, to identify the fund/portfolio.  When C0040=1 or 3, it shall be reported “0”. |
| **EEA and non EEA insurance and reinsurance undertakings (using** Solvency II **rules) included only via D&A** | | |
| C0060 | SCR Market Risk | Individual (gross) SCR Market Risk for each undertaking. |
| C0070 | SCR Counterparty Default Risk | Individual (gross) SCR Counterparty Default Risk for each undertaking. |
| C0080 | SCR Life Underwriting Risk | Individual (gross) SCR Life Underwriting Risk for each undertaking. |
| C0090 | SCR Health Underwriting Risk | Individual (gross) SCR Health Underwriting Risk for each undertaking. |
| C0100 | SCR Non–life Underwriting Risk | Individual (gross) SCR Non–life Underwriting Risk for each undertaking. |
| C0110 | SCR Operational Risk | Individual SCR Operational Risk for each undertaking. |
| C0120 | Individual SCR | Individual SCR for each undertaking (including any capital add–on). |
| C0130 | Individual MCR | Individual MCR for each undertaking. |
| C0140 | Eligible Individual Own Funds to cover the SCR | Eligible Individual Own Funds to cover the SCR. Total own funds are to be reported in this item. No restrictions on availability for the group apply. |
| C0150 | Use of undertaking specific parameters | When an undertaking uses undertaking specific parameters for calculating individual SCR, report the area(s) for which these parameters are used. The following closed list shall be used:  1 – Life underwriting risk / revision risk  2 – Health SLT underwriting risk / revision risk  3 – Health NSLT premium and reserve risk,  4 – Non Life premium and reserve risk,  Include as many options as needed, separated by a “,”. |
| C0160 | Use of simplifications | When an undertaking uses simplifications for calculating individual SCR, report the area(s) for which these simplifications are used. The following closed list shall be used:  1 – Market risk / spread risk (bonds and loans)  2 – Market risk / interest rate risk (captives)  3 – Market risk / spread risk (bonds and loans) (captives)  4 – Market risk / market risk concentration (captives)  5 – Counterparty default risk  6 – Life underwriting risk / mortality risk  7 – Life underwriting risk / longevity risk  8 – Life underwriting risk / disability–morbidity risk  9 – Life underwriting risk / lapse risk  10 – Life underwriting risk / life expense risk  11 – Life underwriting risk / life catastrophe risk  12 – Health underwriting risk / mortality risk  13 – Health underwriting risk / longevity risk  14 – Health underwriting risk / disability–morbidity risk (medical expense)  15 – Health underwriting risk / disability–morbidity risk (income protection)  16 – Health SLT underwriting risk / lapse risk  17 – Health underwriting risk / life expense risk  18 – Non–Life underwriting risk / premium and reserve risk (captives)  Include as many options as needed, separated by a “,”. |
| C0170 | Use of Partial Internal Model | When an undertaking uses a partial internal model(s) for calculating individual SCR, report the area(s) for which this/these are used. |
| C0180 | Group or individual internal model | When an undertaking uses a full internal model for calculating individual SCR, it has to be stated whether this regards a individual internal model or group internal model. The following close list shall be used:  1 – Individual Internal Model  2 – Group Internal Model |
| C0190 | Date of initial approval of IM | In case a group or individual internal model is approved by individual supervisor, identify the ISO 8601 (yyyy–mm–dd) code of the date of this approval. |
| C0200 | Date of approval of latest major change of IM | In case a major change of group or individual internal model is approved by individual supervisor (article115), identify the ISO 8601 (yyyy–mm–dd) code of the date of this approval. |
| C0210 | Date of decision of capital add–on | In case a capital add–on applies to any of the undertakings listed here (article 37 of Directive 2009/138/EC), identify the ISO 8601 (yyyy–mm–dd) code of the date of the decision. |
| C0220 | Amount of capital add–on | In case a capital add–on applies to any of the entities listed here (article 37 of Directive 2009/138/EC), report the exact amount. |
| C0230 | Reason of capital add–on | In case a capital add–on applies to any of the undertakings listed here (article 37 of Directive 2009/138/EC), report the reason(s) stated by the supervisor in its decision. |
| **Non EEA insurance and reinsurance undertakings (both using** Solvency II **rules and not using** Solvency II **rules) regardless of the method used** | | |
| C0240 | Local capital requirement | Local individual capital requirement that triggers first intervention by local supervisor. |
| C0250 | Local minimum capital requirement | Local individual minimum capital requirement that triggers final intervention – withdrawal of the authorisation – by local supervisor. This figure is needed to calculate the minimum consolidated group SCR. |
| C0260 | Eligible own funds in accordance with local rules | Eligible Individual Own Funds to cover the local capital requirement, as calculated according to local rules, without applying restrictions on availability for the group. |

**S.34.01 – Other regulated and non–regulated financial undertakings including insurance holding companies and mixed financial holding companies individual requirements**

**General comments:**

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

This template is relevant under method 1 as defined in Article 230 of Directive 2009/138/EC, method 2 as defined in Article 233 of the Directive 2009/138/EC and a combination of methods and covers the individual requirements of financial undertakings other than insurance and reinsurance undertakings, and of non-regulated undertakings carrying out financial activities as defined in Article 1(52) of Delegated Regulation (EU) 2015/35, such as credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions, non–regulated undertakings carrying out financial activities, insurance holding companies and mixed financial holding companies.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Legal name of the undertaking | Legal name of each undertaking. |
| C0020 | Identification code of the undertaking | Identification code by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 | Identification of the code used in item “Identification code of the undertaking”: 1 – LEI  2 – Specific code |
| C0040 | Aggregated or not | When the entities of other financial sectors form a group with a specific capital requirement, this consolidated capital requirement can be accepted instead of the list of each individual requirement. The following closed list shall be used: 1 – Aggregated  2 – Not aggregated |
| C0050 | Type of capital requirement | Identify the type of capital requirement. The following closed list shall be used:  1 – Sectoral (for credit institutions, investment firms, financial institutions, alternative investment fund managers, UCITS management companies, institutions for occupational retirement provisions)  2 – Notional (for non–regulated undertakings)  3 – No capital requirement |
| C0060 | Notional SCR or Sectoral capital requirement | The capital requirement, either sectoral or notional, that triggers first intervention by individual supervisor, assuming a so–called intervention ladder. |
| C0070 | Notional MCR or Sectoral minimum capital requirement | Minimum capital requirement, either sectoral or notional, that triggers final intervention, assuming a so–called intervention ladder where available. This item is not requested for entities for which a final trigger level is not set. |
| C0080 | Notional or Sectoral Eligible Own Funds | Total own funds to cover the (notional or sectoral) capital requirement. No restrictions on availability for the group apply. |

**S.35.01 – Contribution to group Technical Provisions**

**General comments:**

This section relates to annual submission of information for groups.

The information to be reported between C0050 to C0210 shall be after the volatility adjustment, the matching adjustment and interest rate transitional is applied. The transitional deduction to technical provisions is reported separately in C0220 and C0230.

This template is relevant under method 1 as defined in Article 230 of Directive 2009/138/EC, method 2 as defined in Article 233 of the Directive 2009/138/EC and a combination of methods.

Related insurance and reinsurance undertakings which are not subsidiaries are excluded from the scope of this template since they are assessed through the adjusted equity method.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Legal name of the undertaking | Legal name of each undertaking |
| C0020 | Identification code of the undertaking | Identification code by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 | Identification of the code used in item “Identification code of the undertaking”: 1 – LEI  2 – Specific code |
| C0040 | Method of group solvency calculation | Identify the method of the group calculation. The following closed list of options shall be used: 1 – Method 1 2 – Method 2 |
| C0050 | Total amount of TP – Amount of TP gross of IGT | Total amount of technical provisions gross of IGT.  This item equals the sum of items C0070, C0100, C0130, C0160, C0190 and C0220, except for (re)insurance undertakings situated in equivalent non–EEA countries under method 2.  For (re)insurance undertakings situated in equivalent non–EEA countries under method 2 only item C0050 is mandatory.  The cell shall be filled in with amounts gross of reinsurance and of IGT.  When method 1 as defined under Article 230 of Directive 2009/138/EC is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0050 accounts for its contribution gross of reinsurance ceded within the scope of group supervision to the group technical provisions.  When method 2 is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0050 cannot be reconciled with the amount of group technical provisions in the group balance sheet. |
| C0060 | Total amount of TP – Amount of TP net of IGT | Total amount of technical provisions net of IGT.  This item equals the sum of items C0080, C0110, C0140, C0170, C0200 and C0230, except for (re)insurance undertakings situated in equivalent non–EEA countries under method 2.  For (re)insurance undertakings situated in equivalent non–EEA countries and allowed to use the local rules under method 2, only item C0060 is mandatory and this shall be filled on the basis of the local solvency regime.  The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra–group reinsurance (the risk margin should not be net of IGT).  When method 1 as defined under Article 230 of Directive 2009/138/EC is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0060 accounts for its contribution net of reinsurance ceded within the scope of group supervision to the group technical provisions. The total amount of technical provisions in cell C0060 for all (re)insurance undertakings under method 1 can be reconciled with the amount of group technical provisions in the group balance sheet.  When method 2 is used for the (re)insurance undertaking, the total amount of technical provisions in cell C0060 cannot be reconciled with the amount of group technical provisions in the group balance sheet. |
| C0070, C0100, C0130, C0160, C0190 | Amount of TP gross of IGT | Amount of technical provisions (TP calculated as a whole or the sum of the best estimate and the risk margin), split by respective main categories (Life excluding health and unit linked index–linked, Unit–linked and index linked, Health – SLT and non–SLT, Non–life excluding health) of the EEA or non–EEA undertaking calculated according to Solvency II rules.  The cell shall be filled in with amounts gross of reinsurance and of IGT.  The currency used shall be the group currency.  This item is reported for the (re)insurance undertakings under method 1 and method 2, except for the (re)insurance undertakings under method 2 situated in equivalent non–EEA countries. |
| C0080, C0110, C0140, C0170, C0200 | Amount of TP net of IGT | Amount of technical provisions (TP calculated as a whole or the sum of the best estimate and the risk margin), split by respective main categories (Life excluding health and unit linked index–linked, Unit–linked and index linked, Health – SLT and non–SLT, Non–life excluding health) of the EEA or non–EEA undertaking calculated according to Solvency II rules.  The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra–group reinsurance.  The currency used shall be the group currency.  This item is reported for the (re)insurance undertakings under method 1 and method 2, except for the (re)insurance undertakings under method 2 situated in equivalent non–EEA countries. |
| C0090, C0120, C0150, C0180, C0210 | Net Contribution to Group TP (%) | The percentage share of TP (TP calculated as a whole or the sum of the best estimate and the risk margin) of the (re) insurance undertaking to the group TP under method 1 net of IGT but gross of reinsurance ceded outside the group, split by respective main categories (Life excluding health and unit linked index–linked, Unit–linked and index linked, Health – SLT and non–SLT, Non–life excluding health). This item is not reported for undertakings under method 2. |
| C0220 | Transitional on TP – Amount of TP gross of IGT | Amount of the transitional deduction to technical provisions. This value is not included in the previous items.  The cell shall be filled in with amounts gross of reinsurance and IGT.  This value shall be reported as a negative value. |
| C0230 | Transitional on TP – Amount of TP net of IGT | Amount of the transitional deduction to technical provisions. This value is not included in the previous items.  The cell shall be filled in with amounts gross of reinsurance but net of IGT, including intra–group reinsurance.  This value shall be reported as a negative value. |
| C0240 | LTG measures – TP subject to Transitional on RFR – Amount of TP gross of IGT | Indicate the amount of Total amount of TP gross of IGT (C0050) subject to the transitional adjustment to the relevant risk-free interest rate term structure.  The cell shall be filled in with amounts gross of reinsurance and IGT. |
| C0250 | LTG measures – TP subject to VA – Amount of TP gross of IGT | Indicate the amount of Total amount of TP gross of IGT (C0050) subject to volatility adjustment.  The cell shall be filled in with amounts gross of reinsurance and IGT, including intra–group reinsurance. |
| C0260 | LTG measures – TP subject to MA – Amount of TP gross of IGT | Indicate the amount of Total amount of TP gross of IGT (C0050) subject to matching adjustment.  The cell shall be filled in with amounts gross of reinsurance and IGT, including intra–group reinsurance. |

**S.36.01 – IGT – Equity–type transactions, debt and asset transfer**

**General comments:**

This section relates to annual submission of information for groups.

The purpose of this template is to collect information on all (significant, very significant and transactions required to be reported in all circumstances) IGTs related to equity, debt, reciprocal financing and asset transfers related transactions within a group identified according to Article 213(2)(a) to (c) of Directive 2009/138/EC. These include, but are not limited to:

* equity and other capital items including participations in related entities and transfer shares of related entities of the group;
* debt including bonds, loans, collateralised debt, and other transactions of similar nature e.g. with periodic pre–determined interest or coupon or premium payments for a pre–determined period of time.
* other asset transfer such as transfer of properties and transfer of shares of other companies unrelated (i.e. outside) to the group.

This template shall include IGTs that were:

* in–force at the start of the reporting period.
* incepted during the reporting period and outstanding at the reporting date.
* incepted and expired/matured during the reporting period.

Where similar transactions with a related entity may be excluded from IGT reporting when considered individually against the thresholds for significant and very significant, these transactions must nevertheless be individually reported where collectively they are at or above the corresponding threshold values for significant or very significant IGTs.

Each transaction shall be reported separately.

Any additions / top–ups to significant IGTs shall be reported as a separate IGT, even if the top–up in its own right falls below the significant threshold limit. For example, if an undertaking increases the initial loan amount to another related undertaking the addition to the loan should be recorded as a separate item with its issue date as the date of the top–up.

Where the transaction value is different for two transacting parties (e.g. a €10m transaction between A and B where A records €10m but B only receive €9.5m because of transactions costs, of say €0.5m has been expensed) the template shall record the maximum amount as the transaction amount, in this case €10m.

Where there is a chain of related IGTs (say A invests in B and B invests in C), each link of the chain needs to be reported as a separate IGT.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | ID of intragroup transaction | Unique internal identification code for each intragroup transaction. Shall be consistent over time. |
| C0020 | Investor/ lender name | Name of the entity that is buying the equity or lending to a related undertaking within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, i.e. the entity that recognises the transaction as an asset on their balance sheet (debit – balance sheet). |
| C0030 | Identification code for investor / lender | The unique identification code attached to the investor/buyer/transferee by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 |
| C0040 | ID code type of code of the investor/lender | Identification of the code used in item “Identification code for the investor/lender”: 1 – LEI  2 – Specific code |
| C0050 | Issuer/ borrower name | Name of the entity that is issuing the equity/capital item, or borrowing money (issuing debt). I.e. the entity that recognises the transaction as a liability or capital on their balance sheet (credit – balance sheet). |
| C0060 | Identification code for issuer / borrower | The unique identification code attached to the investor/buyer/transferee by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 |
| C0070 | ID code type of code of the issuer / borrower | Identification of the code used in item “Identification code for the issuer/borrower”: 1 – LEI  2 – Specific code |
| C0080 | ID Code of the instrument | This is the identification code of the instrument (capital, debt etc.) between the two counterparties identified using the following priority:   – 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 consistent over time.  This may be different from the intragroup transaction code provided in cell C0010. |
| C0090 | ID Code Type of the instrument | Type of ID Code used for the “ID Code of the instrument” item. One of the options in the following closed list shall be used:  1 – ISO 6166 for ISIN code  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 |
| C0100 | Transaction type | Identify the transaction type. The following close list shall be used: 1 – Bonds / Debt – collateralised  2 – Bonds / Debt – uncollateralised 3 – Equity type – shares / participations  4 – Equity type – others  5 – Other asset transfer – properties  6 – Other asset transfer – others |
| C0110 | Transaction Issue date | This is the earlier of the transaction/debt issue date or the date the IGT is effective from if different from the issue date.  The date should follow the ISO 8601 (yyyy–mm–dd) format. |
| C0120 | Maturity date of transaction | Identify the ISO 8601 (yyyy–mm–dd) code of the date when the transaction expires/reaches maturity if applicable.   * For IGTs with no maturity date use “9999–12–31”. * For perpetual securities use “9999–12–31” |
| C0130 | Currency of transaction | Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. |
| C0140 | Contractual amount of transaction/ Transaction price | Amount of the transaction or price as per agreement/contract, reported in the reporting currency of the group. |
| C0150 | Value of collateral/ asset | The value of collateral for collaterised debt or asset value for IGT involving asset transfer, reported in the reporting currency of the group.   If either one of the counterparties involved in the IGTs is valued in accordance with the Solvency II valuations rules as part of the group solvency calculation then the Solvency II value shall be used to value the collateral. At minimum (not an exhaustive list), collateral between the following entities is expected to be valued in accordance with the Solvency II valuation principles:   * EEA insurance and reinsurance undertakings * EEA Insurance holding companies and mixed financial holding companies * Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 1 * Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 2 based in non–equivalent regimes   Collateral arrangement between other types of undertakings, e.g. IGTs between two credit institutions within a group, may be valued in accordance with the sectoral rules. |
| C0160 | Amount of redemption/ prepayments/ paybacks during reporting period | Amount of total redemptions/prepayments/paybacks during the reporting period if applicable, reported in the reporting currency of the group. |
| C0170 | Amount of dividends/ interest/ coupon and other payments made during reporting period | This cell shall capture any payments made in relation to the IGTs recorded in this template for the reporting period (12 months up to the reporting date).  This includes, but not limited to:   * Dividends for the current year including paid or declared but unpaid dividends. * Any deferred dividends from previous years paid during the reporting period (i.e. any deferred dividends paid that impacted the P&L for the reporting period). * Interest payments made in relation to debt instruments. * Any other payments made in relation to the IGTs that are reported in this template, e.g. charges on asset transfers. * Amount of total tops–ups if applicable, i.e. total additional money invested during the reporting period such as a additional payments on partly paid shares or increasing loan amount during the period (when reporting tops–ups as a separate item).   This amount shall be reported in the reporting currency of the group. |
| C0180 | Balance of contractual amount of transaction at reporting date | Outstanding amount of the transaction at the reporting date if applicable e.g. for debt issue, reported in the reporting currency of the group. If there has been a full early settlement/prepayment, the balance of contractual amount will be zero. |
| C0190 | Coupon/ Interest rate | The interest or coupon rate as a percentage, if applicable. For variable interest rate, this shall include the reference rate and the interest rate above it. |

**S.36.02 – IGT – Derivatives**

**General comments:**

This section relates to annual submission of information for groups.

This template shall report all IGTs between entities in scope of group supervision according to Article 213 (2) (a) to (c) of Directive 2009/138/EC, irrespective of the choice of calculation method or whether sectoral solvency rules have been used for the purposes of the group solvency calculation.

This template shall include IGTs that were:

* in–force at the start of the reporting period.
* incepted during the reporting period and outstanding at the reporting date.
* incepted and expired/matured during the reporting period.

Where similar transactions with a related entity may be excluded from IGT reporting when considered individually against the thresholds for significant and very significant, these transactions must nevertheless be reported individually where collectively, they are at or above the corresponding threshold values for significant or very significant IGTs.

Each transaction shall be reported separately.

Any additions / top–ups to significant IGTs shall be reported as a separate IGT, even if the top–up in its own right falls below the significant threshold limit. For example, if an undertaking increases the initial loan amount to another related undertaking the addition to the loan should be recorded as a separate item with its issue date as the date of the top–up.

Where the transaction value is different for two transacting parties (e.g. a €10m transaction between A and B where A records €10m but B only receive €9.5m because of transactions costs, of say €0.5m has been expensed) the template should record the maximum amount as the transaction amount, in this case €10m.

Where there is a chain of related IGTs (say A invests in B and B invests in C), each link of the chain needs to be reported as a separate IGT.

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **ITEM** | **INSTRUCTIONS** |
| C0010 | | ID of intragroup transaction | Unique internal identification code for each intragroup transaction. Must be consistent over time. |
| C0020 | | Investor/ Buyer name | Name of the entity that is investing/buying the derivative, or the counterparty with the long position. For swaps the payer is the payer of the fixed rate that receives the floating rate. |
| C0030 | | Identification code of the investor / buyer | The unique identification code attached to the investor/buyer/transferee by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 |
| C0040 | ID code type of code of the investor/buyer | Identification of the code used in item “Identification code for the investor/buyer”: 1 – LEI  2 – Specific code |
| C0050 | | Issuer/ Seller name | Name of the entity that is issuing/selling the derivative, or the counterparty with the short position. For swaps the receiver, receives the fixed rates and pays the floating rate. |
| C0060 | | Identification code of the issuer / seller | The unique identification code attached to the investor/buyer/transferee by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 |
| C0070 | ID code type of code of the issuer / seller | Identification of the code used in item “Identification code for the issuer / seller”: 1 – LEI  2 – Specific code |
| C0080 | ID Code of the instrument | This is the identification code of the instrument (derivative) between the two counterparties identified using the following priority:   – 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 consistent over time.  This may be different from the intragroup transaction code provided in cell C0010. |
| C0090 | ID Code Type of the instrument | Type of ID Code used for the “ID Code of the instrument” item. One of the options in the following closed list shall be used:  1 – ISO 6166 for ISIN code  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 |
| C0100 | Transaction type | Identify the transaction type. The following close list shall be used:  1 – Derivatives – futures 2 – Derivatives – forwards  3 – Derivatives – options 4 – Derivatives – others  5 – Guarantees – credit protection 6 – Guarantees – others 7 – Swaps – credit default 8 – Swaps – interest rate 9 – Swaps – currency  10 – Swaps – others  A repurchase agreement should be considered as cash transaction plus forward contract. |
| C0110 | Transaction Trade date | Identify the ISO 8601 (yyyy–mm–dd) code of the date of the transaction/trade of the derivative contract. For rolled contracts use the initial trade date. |
| C0120 | Maturity date | Identify the ISO 8601 (yyyy–mm–dd) code of the contractually defined date of close of the derivative contract, whether at maturity date, expiring date for options (European or American), etc. |
| C0130 | Currency | Where applicable, 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). This item is not applicable for currency swap. |
|
| C0140 | Notional amount at transaction date | The amount covered or exposed to the derivative at the transaction date, reported in the reporting currency of the group.  For futures and options, corresponds to contract size multiplied by the number of contracts. For swaps and forwards, corresponds to the contract amount. |
| C0150 | Notional amount at reporting date | The amount covered or exposed to the derivative at the reporting date, i.e. the closing balance, reported in the reporting currency of the group.  For futures and options, corresponds to contract size multiplied by the number of contracts. For swaps and forwards, corresponds to the contract amount. Where a transaction has matured/expired during the reporting period before the reporting date, the notional amount at the reporting date will be zero. |
| C0160 | Value of collateral | Value of the collateral pledged on reporting date (zero if derivative has been closed) if applicable, reported in the reporting currency of the group.  If either one of the counter–parties involved in the IGTs is valued in accordance with the Solvency II valuations rules as part of the group solvency calculation then the Solvency II value should be used to value the collateral. At minimum (not an exhaustive list), collateral between the following entities is expected to be valued in accordance with the Solvency II valuation principles:   * EEA insurance and reinsurance undertakings * EEA Insurance holding companies and mixed financial holding companies. * Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 1. * Third country insurance, reinsurance, insurance holding companies and mixed financial holding companies included in the group solvency calculation through method 2 based in non–equivalent regimes.   Collateral arrangement between other types of undertakings, e.g. IGTs between two credit institutions within a group, may be valued in accordance with the sectoral rules. |
| C0170 | Options, futures, forwards and other derivatives – Use of derivatives (by buyer) | Describe use of derivative (micro / macro hedge, efficient portfolio management). Micro hedge refers to derivatives covering a single financial instrument, forecasted transaction or liability. Macro hedge refers to derivatives covering a set of financial instruments, forecasted transactions or liabilities. The following closed list shall be used: 1 – Micro hedge 2 – Macro hedge 3 – Matching assets and liabilities cash–flows  4 – Efficient portfolio management, other than “Matching assets and liabilities cash–flows”. |
| C0180 | Options, futures, forwards and other derivatives – Identification code Asset / liability underlying the derivative | ID Code of the asset or liability underlying the derivative contract. This item is to be provided for derivatives that have a single underlying instrument or index in the undertaking’s 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  – 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  – “CAU/Multiple assets/liabilities”, if the underlying assets or liabilities are more than one  If the underlying is an index then the code of the index shall be reported. |
| C0190 | ID Code Type of the Asset / liability underlying the derivative | Type of ID Code used for the “ID Code of the instrument” item. One of the options in the following closed list shall be used:  1 – ISO 6166 for ISIN code  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  This item is not reported for derivatives which have as underlying more than one asset or liability. |
| C0200 | Credit protection –CDS and Guarantees – Counterparty name for which credit protection is purchased | Name of the counterparty for which protection has been purchased for its default |
| C0210 | Swaps – Swap delivered interest rate (for buyer) | Interest rate delivered under the swap contract (only for Interest rate swaps). |
| C0220 | Swaps – Swap received interest rate (for buyer) | Interest rate received under the swap contract (only for Interest rate swaps). |
| C0230 | Swaps – Swap delivered currency (for buyer) | Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps). |
| C0240 | Swaps – Swap received currency (for buyer) | Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps). |

**S.36.03 – IGT – Internal reinsurance**

**General comments:**

This section relates to annual submission of information for groups.

The purpose of this template is to collect information on all IGTs (significant, very significant and transactions required to be reported in all circumstances) related to internal reinsurance within a group identified according to Article 213(2)(a) to (c) of Directive 2009/138/EC. These include, but not limited to:

* reinsurance treaties between related undertakings of a group;
* facultative reinsurance between related undertakings of a group; and
* any other transaction that results in transferring underwriting risk (insurance risk) between related undertakings of a group..

This template shall include IGTs that were:

* in–force at the start of the reporting period.
* incepted during the reporting period and outstanding at the reporting date.
* incepted and expired/matured during the reporting period.

Where similar transactions with a related entity may be excluded from IGT reporting when considered individually against the thresholds for significant and very significant, these transactions must nevertheless be individually reported where collectively they are at or above the corresponding threshold values for significant or very significant IGTs.

Each transaction shall be reported separately. Undertakings shall report as many rows as needed to properly identify the transaction, including if different types of reinsurance contracts/ treaties are used.

Any additions / top–ups to significant IGTs shall be reported as a separate IGT, even if the top–up in its own right falls below the significant threshold limit. For example, if an undertaking increases the initial loan amount to another related undertaking the addition to the loan should be recorded as a separate item with its issue date as the date of the top–up.

Where the transaction value is different for two transacting parties (e.g. a €10m transaction between A and B where A records €10m but B only receive €9.5m because of transactions costs, of say €0.5m has been expensed) the template should record the maximum amount as the transaction amount, in this case €10m.

Where there is a chain of related IGTs (say A invests in B and B invests in C), each link of the chain needs to be reported as a separate IGT.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | ID of intragroup transaction | Unique internal identification code for each intragroup transaction. Must be consistent over time. |
| C0020 | Name of cedent | Legal name of the entity that has transferred the underwriting risk to another insurer or reinsurer within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC |
| C0030 | Identification code of cedent | The unique identification code attached to the investor/buyer/transferee by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 |
| C0040 | ID code type of code of the cedant | Identification of the code used in item “Identification code for the cedant”: 1 – LEI  2 – Specific code |
| C0050 | Name of reinsurer | Legal name of the reinsurer to whom the underwriting risk has been transferred.  This shall be the same as reported in S.30.02. |
| C0060 | Identification code of reinsurer | The unique identification code attached to the investor/buyer/transferee by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 |
| C0070 | ID code type of code of the reinsurer | Identification of the code used in item “Identification code for the reinsurer”: 1 – LEI  2 – Specific code |
| C0080 | Validity period (start date) | Identify the ISO 8601 (yyyy–mm–dd) code of the date of commencement of the specific reinsurance contract/treaty. |
| C0090 | Validity period (expiry date) | Identify the ISO 8601 (yyyy–mm–dd) code of the expiry date of the specific reinsurance contract/treaty (i.e. the last date the specific reinsurance contract/treaty is in force). This item is not reported if there is no expiry date (for example, contract is continuous and ends by one of the parties giving notice). |
| C0100 | Currency of contract/treaty | Identify the ISO 4217 alphabetic code of the currency of payments for the specific reinsurance contract/treaty. |
| C0110 | Type of reinsurance contract/ treaty | Identify the type of reinsurance contract/treaty. The following close list shall be used:  1 – quota share  2 – variable quota share  3 – surplus  4 – excess of loss (per event and per risk)  5 – excess of loss (per risk)  6 – excess of loss (per event)  7 – excess of loss “back–up” (protection against follow–on events which certain catastrophes can cause such as flooding or fire)  8 – excess of loss with basis risk  9 – reinstatement cover  10 – aggregate excess of loss  11 – unlimited excess of loss  12 – stop loss  13 – other proportional treaties  14 – other non–proportional treaties  15 – Financial reinsurance  16 – Facultative proportional  17 – Facultative non–proportional  Other proportional treaties (code 13) and Other non–proportional treaties (code 14) can be used for hybrid types of reinsurance treaties. |
| C0120 | Maximum cover by reinsurer under contract/treaty | For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is stated here (e.g. £10million). In case of unlimited cover “–1” must be filled in here. For excess of loss or stop loss treaties enter the initial capacity.  This item has to be reported in the currency of the transaction. |
| C0130 | Net Receivables | The amount resulting from: claims paid by the insurer but not yet reimbursed by the reinsurer + commissions to be paid by the reinsurer + other receivables minus debts to the reinsurer. Cash deposits are excluded and are to be considered as guarantees received. Total amount must be equal to the sum of the balance sheet items: Reinsurance receivables and Reinsurance payables.  This item has to be reported in the currency of the group. |
| C0140 | Total reinsurance recoverable | Total amount due from the reinsurer at the reporting date which include:  – Premium provision for part of the future reinsurance premium which has already been paid to the reinsurer; – Claims provision for claims outstanding for insurer which have to be paid by the reinsurer; and/or  – Technical provisions for the amount reflecting the share of the reinsurer in the gross technical provisions.  This item has to be reported in the reporting currency of the group. |
| C0150 | Reinsurance result (for reinsured entity) | The reinsurance result for the reinsured entity should be calculated as follows:  Total reinsurance commissions received by reinsured entity  less Gross reinsurance premiums paid by reinsured entity  plus  Claims paid by reinsurer during the reporting period plus Total reinsurance recoverables at the end of the reporting period  less Total reinsurance recoverables at the start of the reporting period.  This item has to be reported in the reporting currency of the group. |
| C0160 | Line of business | Identify the line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, being reinsured. The following close list shall be used:   1. Medical expense insurance 2. Income protection insurance 3. Workers' compensation insurance 4. Motor vehicle liability insurance 5. Other motor insurance 6. Marine, aviation and transport insurance 7. Fire and other damage to property insurance 8. General liability insurance 9. Credit and suretyship insurance 10. Legal expenses insurance 11. Assistance 12. Miscellaneous financial loss 13. Proportional medical expense reinsurance 14. Proportional income protection reinsurance 15. Proportional workers' compensation reinsurance 16. Proportional motor vehicle liability reinsurance 17. Proportional other motor reinsurance 18. Proportional marine, aviation and transport reinsurance 19. Proportional fire and other damage to property reinsurance 20. Proportional general liability reinsurance 21. Proportional credit and suretyship reinsurance 22. Proportional legal expenses reinsurance 23. Proportional assistance reinsurance 24. Proportional miscellaneous financial loss reinsurance 25. Non–proportional health reinsurance 26. Non–proportional casualty reinsurance 27. Non–proportional marine, aviation and transport reinsurance 28. Non–proportional property reinsurance 29. Health insurance 30. Insurance with profit participation 31. Index–linked and unit–linked insurance 32. Other life insurance 33. Annuities stemming from non–life insurance contracts and relating to health insurance obligations 34. Annuities stemming from non–life insurance contracts and relating to insurance obligations other than health insurance obligations 35. Health reinsurance 36. Life reinsurance   If a reinsurance arrangement covers more than one line of business, then select the most significant line of business from the list above. |

**S.36.04 – IGT – Cost Sharing, contingent liabilities, off BS and other items**

**General comments:**

This section relates to annual submission of information for groups.

The purpose of this template is to collect information on all other IGTs (significant, very significant and transactions required to be reported in all circumstances) which have not been captured in 36.01 to 36.03 templates within a group identified according to Article 213(2)(a) to (c) of Directive 2009/138/EC. These include, but not limited to:

* Internal cost sharing;
* Contingent liabilities (other than derivatives);
* Off balance sheet guarantees;
* Any other transactions between related undertakings or natural persons in scope of the group supervision.

This template shall include IGTs that were:

* in–force at the start of the reporting period.
* incepted during the reporting period and outstanding at the reporting date.
* incepted and expired/matured during the reporting period.

Where similar transactions with a related entity may be excluded from IGT reporting when considered individually against the thresholds for significant and very significant, these transactions must nevertheless be individually reported where collectively they are at or above the corresponding threshold values for significant or very significant IGTs.

Each transaction shall be reported separately.

Any additions / top–ups to significant IGTs shall be reported as a separate IGT, even if the top–up in its own right falls below the significant threshold limit. For example, if an undertaking increases the initial loan amount to another related undertaking the addition to the loan should be recorded as a separate item with its issue date as the date of the top–up.

Where the transaction value is different for two transacting parties (e.g. a €10m transaction between A and B where A records €10m but B only receive €9.5m because of transactions costs, of say €0.5m has been expensed) the template should record the maximum amount as the transaction amount, in this case €10m.

Where there is a chain of related IGTs (say A invests in B and B invests in C), each link of the chain needs to be reported as a separate IGT.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | ID of intragroup transaction | Unique internal identification code for each intragroup transaction. Must be consistent over time. |
| C0020 | Investor/ Buyer/ Beneficiary name | Legal name of the entity that is purchasing/investing in the asset/investment or receiving the service/guarantee. |
| C0030 | Identification code of the Investor/ Buyer/ Beneficiary | The unique identification code attached to the investor/buyer/transferee by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 |
| C0040 | ID code type of code of the Investor/ Buyer/ Beneficiary | Identification of the code used in item “Identification code for the Investor/ Buyer/ Beneficiary”: 1 – LEI  2 – Specific code |
| C0050 | Issuer/ Seller/ Provider name | Legal name of the entity that is selling/transferring the asset/investment or providing the service/guarantee. |
| C0060 | Identification code of the Issuer/ Seller/ Provider | The unique identification code attached to the investor/buyer/transferee by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC: 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 the group, in the meaning of Article 212(1)(c) of Directive 2009/138/EC, 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 |
| C0070 | ID code type of code of the Issuer/ Seller/ Provider | Identification of the code used in item “Identification code for the Issuer/ Seller/ Provider”: 1 – LEI  2 – Specific code |
| C0080 | Transaction type | Identify the type of transaction. The following close list shall be used:  1 – Contingent liabilities 2 – Off balance sheet items 3 – Internal cost sharing 4 – Others |
| C0090 | Transaction Issue date | Identify the ISO 8601 (yyyy–mm–dd) code of the date when the transaction/issue takes effect. |
| C0100 | Effective date of agreement/ contract underlying transaction | Where applicable, Identify the ISO 8601 (yyyy–mm–dd) code of the date when the transaction or contract underlying the transactions takes effect if different from the transaction date. If same as the transaction date, the transaction date is to be reported. |
| C0110 | Expiry date of agreement / contract underlying transaction | Where applicable, identify the ISO 8601 (yyyy–mm–dd) code of the date when the agreement/contract ceases. If the expiry date is perpetual use "9999–12–31". |
| C0120 | Currency of transaction | Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. |
| C0130 | Trigger event | Where applicable, brief description of event that would trigger the transaction/payment/liability/none e.g. event that would result in a contingent liability occurring. |
| C0140 | Value of transaction/ collateral /Guarantee | Value of the transaction, collateral pledged or contingent liability recognised on the Solvency II balance sheet.  This item is to be reported in the reporting currency of the group.  All items shall be reported on Solvency II value. However where Solvency II value is not available (e.g. non–EEA operations under method 2 in equivalent regimes or banks and credit institutions) then the local or sectoral valuation rules should be used. |
| C0150 | Maximum possible value of contingent liabilities | Maximum possible value, if possible, 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 included in Solvency II Balance Sheet. |
| C0160 | Maximum possible value of contingent liabilities not included in Solvency II Balance Sheet | Enter the maximum amount of the contingent liability, for those not included in the Solvency II Balance Sheet, that could be due from the Provider.  This item is to be reported in the reporting currency of the group. |
| C0170 | Maximum value of letters of credit/guarantees | Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the “provider” (cell C0050) to the “beneficiary” (Cell C0020) to guarantee the payment of the liabilities due by the undertaking (includes letter of credit, undrawn committed borrowing facilities). This item shall not include amounts already reported under C0150 and C0160. |
| C0180 | Value of guaranteed assets | Value of the guaranteed asset for which the guarantees are received.  Other local/sectoral valuation principles than Solvency II ones may be relevant in this case. |

**S.37.01 – Risk concentration**

**General comments:**

This section relates to annual submission of information for groups.

This template shall include all significant risk concentrations between entities in scope of group supervision and third parties, irrespective of the choice of calculation method or whether sectoral solvency rules have been used for the purposes of the group solvency calculation.

The aim is to list the most important exposure (value of the exposure) by counterparty and by type of exposure (group or/and entity) outside the scope of the re/insurance group (maximum exposure per contract and if a reinsurer fails; off balance sheet risk concentration). It can be understood as the maximum possible exposure on a contractual basis and not necessarily be reflected on the balance sheet, but not taking into account any risk mitigation instruments or techniques. Thresholds can be fixed by the group supervisor after consulting the group itself and the college.

|  |  |  |
| --- | --- | --- |
|  | **ITEM** | **INSTRUCTIONS** |
| C0010 | Name of the external counterparty | This is the name of the external counterparty of the group. |
| C0020 | Identification code of the counterparty of the Group | The Legal Entity Identifier (LEI) attached to the investor/buyer/transferee if existent.  If none is available this item shall not be reported. |
| C0030 | ID code type of the counterparty of the Group | Identification of the code used in item “Identification code of the counterparty of the Group”: 1 – LEI  9 – None |
| C0040 | Country of the exposure | Identify the ISO Code (3166–1 alpha–2) of country from which the exposure comes from. If there is an issuer of for example a bond, this is the country where the headquarter of the entity issuing the bond is located. |
| C0050 | Nature of exposure | Description of the type of exposure. Derivatives and collaterals are also to be included as well as exposures to sovereign counterparties. If there is more than one type of exposure per counterparty, separate entries have to be reported in separate rows. The following closed list shall be used:: 1 – Assets – bonds 2 – Assets – equity  3 – Assets – reinsurance 4 – Assets – others 5 – Liabilities – insurance 6 – Liabilities – loans 7 – Liabilities – debts 8 – Liabilities – others 9 – Off–balance–sheet (contingent asset)  10 – Off–balance–sheet (contingent liability)  Derivatives shall be reported net of collateral. |
| C0060 | Identification code of the exposure | Exposure ID code using the following priority:   – 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 consistent over time.  For exposures types 3 and 5 of C0050 reporting should be done by the counterparty and this cell should not be reported. |
| C0070 | Identification code type of the exposure | Type of ID Code used for the “Asset ID Code” item. One of the options in the following closed list shall be used:  1 – ISO 6166 for ISIN code  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  For exposures types 3 and 5 of C0050 reporting should be done by counterparty and this cell should not be reported.  If a particular exposure consists of more than one code, each code shall be listed in a separate line. |
| C0080 | External rating | Rating of the exposure at the reporting reference date provided by the nominated credit assessment institution (ECAI). |
| C0090 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0080, by using the following closed list. 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”.  - Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)  - Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)  - BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)  - Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)  - Scope Ratings AG (previously PSR Rating GmbH) (LEI code: 391200WU1EZUQFHDWE91)  - ICAP Group SA (LEI code: 2138008U6LKT8VG2UK85)  - GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)  - ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)  - ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)  - AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)  - DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)  - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)  - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)  - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)  - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)  - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)  - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)  - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)  - Moody’s Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)  - Moody’s France S.A.S. (LEI code: 549300EB2XQYRSE54F02)  - Moody’s Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)  - Moody’s Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)  - Moody’s Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)  - Moody’s Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)  - S&P Global Ratings France SAS (LEI code: 54930035REY2YCDSBH09)  - S&P Global Ratings Italy S.R.L. (LEI code: 54930000NMOJ7ZBUQ063)- Standard & Poor’s Credit Market Services Europe Limited (LEI code: 549300363WVTTH0TW460)  - CRIF Ratings S.r.l. (previously CRIF S.p.A.) (LEI code: 8156001AB6A1D740F237)  - Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)  - European Rating Agency, a.s. (LEI code: 097900BFME0000038276)  - Axesor conocer para decidir SA (LEI code: 95980020140005900000)  - Cerved Rating Agency S.p.A. (previously CERVED Group 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)  - Moody’s Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)  - 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: 213800P3OOBSGWN2UE81)  - Other nominated ECAI |
| C0100 | Sector | Identify the economic sector of issuer based on the latest version of NACE code. The letter reference of the NACE code identifying the Section should be used as a minimum for identifying sectors (e.g. ‘A’ or ‘A0111’ 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 should be used (e.g. ‘K6411’). |
| C0110 | Group entity subject to the exposure | List of all involved entities of the group in the exposure. It concerns all entities and for each entity a separate entry has to be reported. If more than one entity of the group is involved, for each entity a separate row is necessary. |
| C0120 | Identification code of the group entity | The unique identification code as reported in S.32.01.  Identification code by this order of priority:  – Legal Entity Identifier (LEI);  – Specific code  Specific code:  – 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 |
| C0130 | ID code type of the group entity | Identification of the code used in item “Identification code of the group entity”: 1 – LEI  2 – Specific code |
| C0140 | Maturity (asset side) / Validity (liability side) | Identify the ISO 8601 (yyyy–mm–dd) code of the maturity date of assets and the validity date of liabilities. A fixed date should be indicated for the maturity date of assets and for the validity date of liabilities which should be understood as a contractual termination date or the last projected cash flow point depending on which is the earlier of both.  If more than one maturity date is applicable, each maturity date shall be listed in a separate line. |
| C0150 | Value of the exposure | Solvency II value of the exposure as of the reporting date for the balance–sheet type of exposures (code 1 to 8 from C0050) and maximum possible value, if possible, regardless of their probability for off–balance sheet items (code 9 to 10 from C0050).  It is also applicable for reinsurance contracts:   * For reinsurance ceded the amount of the reinsurance recoverables shall be reported; * For reinsurance accepted the amount of technical provisions shall be reported. |
| C0160 | Currency | Identify the ISO 4217 alphabetic code of the original currency of the exposure. |
| C0170 | Maximum amount to be paid by the reinsurer | Only applicable if the exposure is “Assets – Reinsurance”: In the case the reinsurer has to pay resulting from a reinsurance contract, this is the maximum amount to be payable to the contract party by the reinsurer taking into account the specificities of the reinsurance contract. |