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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.

All references to Articles should refer to Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of insurance and reinsurance (Solvency II) unless otherwise specified.

*S.01.01 — Content of the submission*

*General comments:*

This section relates to the 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.

When a template is submitted only with zeros or without figures, then S.01.01 should indicate one of the “non reported” options.

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|  | *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 | 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 — 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  3 — Not reported due to value of guarantee/collateral/contingent liabilities below the threshold and no unlimited guarantee provided or received as in the template instructions  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/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  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  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/R0190 | S.09.01 — Information on gains/income 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/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 measures (LTG) measures or transitional measures set out in Articles 77a(2), Articles 308c and 308d and, where relevant, Article 111(1), second subparagraph of Directive 2009/138/EC 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  3 — Not due in accordance with instructions of the template  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  3 — Not due in accordance with instructions of the template  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 due to use of partial internal model (‘PIM’)  9 — Not reported due to 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.25.05 — Solvency Capital Requirement — for groups using an internal model (partial or full) | One of the options in the following closed list shall be used:  4 — Reported due to use of partial internal model  5 — Reported due to use of full internal model  10 — Not reported due to 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 due to use of partial internal model  9 — Not reported due to 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 — Partially reported due to use of partial internal model  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 due to use of partial internal model  9 — Not reported due to 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 — Partially reported due to use of partial internal model  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 due to use of partial internal model  9 — Not reported due to 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 — Partially reported due to use of partial internal model  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 due to use of partial internal model  9 — Not reported due to 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 — Partially reported due to use of partial internal model  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 due to use of partial internal model  9 — Not reported due to 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 — Partially reported due to use of partial internal model  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 due to use of partial internal model  9 — Not reported due to 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 — Partially reported due to use of partial internal model  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 due to use of partial internal model  9 — Not reported due to 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 — Partially reported due to use of partial internal model  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0561 | S.26.08 - Solvency Capital Requirement - for groups using an internal model (partial or full) | One of the options in the following closed list shall be used:  4 — Reported due to use of partial internal model  5 — Reported due to use of full internal model  10 — Not reported due to use of standard formula  11 — Not reported as reported at RFF/MAP level  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0562 | S.26.09 - Internal model - Market and credit risk for financial instruments | One of the options in the following closed list shall be used:  4— Reported due to use of partial internal model covering these risks  5— Reported due to use of full internal model  10 — Not reported due to use of standard formula or partial internal model not covering these risks  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0563 | S.26.10 - Internal model - Credit event risk Portfolio view details | One of the options in the following closed list shall be used:  4— Reported due to use of partial internal model covering these risks  5— Reported due to use of full internal model  10 — Not reported due to use of standard formula or partial internal model not covering these risks  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0564 | S.26.11 - Internal model - Credit risk details for financial instruments | One of the options in the following closed list shall be used:  4— Reported due to use of partial internal model covering these risks  5— Reported due to use of full internal model  10 — Not reported due to use of standard formula or partial internal model not covering these risks  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0565 | S.26.12 - Internal model - Credit risk for Non-Financial Instruments | One of the options in the following closed list shall be used:  4— Reported due to use of partial internal model covering these risks  5— Reported due to use of full internal model  10 — Not reported due to use of standard formula or partial internal model not covering these risks  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0566 | S.26.13 - Internal model - Non-life & Health NSLT underwriting risk | One of the options in the following closed list shall be used:  4— Reported due to use of partial internal model covering these risks  5— Reported due to use of full internal model  10 — Not reported due to use of standard formula or partial internal model not covering these risks  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0567 | S.26.14 - Internal model - Life and health underwriting risk | One of the options in the following closed list shall be used:  4— Reported due to use of partial internal model covering these risks  5— Reported due to use of full internal model  10 — Not reported due to use of standard formula or partial internal model not covering these risks  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0568 | S.26.15 - Internal model - Operational risk | One of the options in the following closed list shall be used:  4— Reported due to use of partial internal model covering these risks  5— Reported due to use of full internal model  10 — Not reported due to use of standard formula or partial internal model not covering these risks  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0569 | S.26.16 - Internal model - Model Changes | One of the options in the following closed list shall be used:  4— Reported due to use of partial internal model covering these risks  5— Reported due to use of full internal model  10 — Not reported due to use of standard formula or partial internal model not covering these risks  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 — Not reported as risk not existent  8 — Not reported due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as reported at RFF/MAP level  13 — Not reported as method 2 is used exclusively  17 — Partially reported due to use of partial internal model  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 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.36.06 — IGT — Off-balance sheet and contingent liabilities | One of the options in the following closed list shall be used:  1 — Reported  2 — Not reported as no IGT on off-balance sheet and contingent liabilities  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0770 | S.36.07 — IGT — Insurance and Reinsurance | One of the options in the following closed list shall be used:  1 — Reported  2 — Not reported as no IGT on Insurance and Reinsurance  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0775 | S.36.05 – IGT – Profit and Loss | One of the options in the following closed list shall be used:  1 — Reported  2 — Not reported as no IGT  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0780 | S.37.01 — Risk concentration – Exposure to Counterparties | 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/R0785 | S.37.02 - Risk Concentration – Exposure by currency, sector, country | 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) |
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| 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 — for groups on Standard formula | One of the options in the following closed list shall be used:  1 — Reported as standard formula is used  8 — Not reported due to use of partial internal model  9 — Not reported due to use of full internal model  13 — Not reported as method 2 is used exclusively  16 — Reported due to request of Article 112 of Directive 2009/138/EC  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0855 | SR.25.05 — Solvency Capital Requirement — for groups using an internal model (partial or full) | One of the options in the following closed list shall be used:  4 — Reported due to use of partial internal model  5 — Reported due to use of full internal model  10 — Not reported due to 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 — Not reported as risk not existent  8 — Not reported due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as no RFF/MAP  13 — Not reported as method 2 is used exclusively  16 — Reported due to request of Article 112 of Directive 2009/138/EC  17 — Partially reported due to use of partial internal model  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 — Not reported as risk not existent  8 — Not reported due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as no RFF/MAP  13 — Not reported as method 2 is used exclusively  16 — Reported due to request of Article 112 of Directive 2009/138/EC  17 — Partially reported due to use of partial internal model  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 — Not reported as risk not existent  8 — Not reported due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as no RFF/MAP  13 — Not reported as method 2 is used exclusively  16 — Reported due to request of Article 112 of Directive 2009/138/EC  17 — Partially reported due to use of partial internal model  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 — Not reported as risk not existent  8 — Not reported due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as no RFF/MAP  13 — Not reported as method 2 is used exclusively  16 — Reported due to request of Article 112 of Directive 2009/138/EC  17 — Partially reported due to use of partial internal model  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 — Not reported as risk not existent  8 — Not reported due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as no RFF/MAP  13 — Not reported as method 2 is used exclusively  16 — Reported due to request of Article 112 of Directive 2009/138/EC  17 — Partially reported due to use of partial internal model  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 due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as no RFF/MAP  13 — Not reported as method 2 is used exclusively  16 — Reported due to request of Article 112 of Directive 2009/138/EC  17 — Partially reported due to use of partial internal model  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 due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as no RFF/MAP  13 — Not reported as method 2 is used exclusively  16 — Reported due to request of Article 112 of Directive 2009/138/EC  17 — Partially reported due to use of partial internal model  0 — Not reported other reason (in this case special justification is needed) |
| C0010/R0935 | SR.26.08 - Solvency Capital Requirement - for groups using an internal model (partial or full) | One of the options in the following closed list shall be used:  4 — Reported due to use of partial internal model  5 — Reported due to use of full internal model  10 — Not reported due to use of standard formula  17 — Partially reported due to use of partial internal model  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 — Not reported as risk not existent  8 — Not reported due to use of partial internal model  9 — Not reported due to use of full internal model  11 — Not reported as no RFF/MAP  13 — Not reported as method 2 is used exclusively  17 — Partially reported due to use of partial internal model  0 — Not reported other reason (in this case special justification is needed) |

*S.01.02 — Basic information*

*General comments:*

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

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|  | *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 Legal Entity Identifier (‘LEI’). |
| C0010/R0025 | Name of the group | This item corresponds to the legal name of group. |
| 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 subgroup 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’) (other than IFRS) |
| 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 technical provisions  2 — No use of transitional measure on 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 |
| C0010/R0250 | Exemption of reporting ECAI information | One of the options in the following closed list shall be used:  1 - Exempted for assets (based on Article 35a of Directive 2009/138/EC)  2 - Exempted for assets (based on outsourcing)  3 - Exempted for derivatives (based on Article 35a of Directive 2009/138/EC)  4 - Exempted for derivatives (based on outsourcing)  5 - Exempted for assets and derivatives (based on Article 35a of Directive 2009/138/EC)  6 - Exempted for assets and derivatives (based on outsourcing)  0 - Not exempted |
| C0010/R0255 | Direct URL to the webpage where the Solvency and Financial Condition Report is disclosed | Include the direct URL to the page where the Solvency and Financial Condition Report (SFCR) corresponding to the reporting reference date as filled in C0010/R0081 “Financial year end” will be published.  In case undertaking has no webpage, "UNDERTAKING WITH NO WEBSITE" value should be reported. |
| C0010/R0260 | Direct URL to download the Solvency and Financial Condition Report | Include the direct URL to download the Solvency and Financial Condition Report (SFCR) corresponding to the reporting reference date as filled in C0010/R0081 “Financial year end”.  The URL shall directly link to the file containing the SFCR and not to a webpage.  Alternatively, if the SFCR file is already available at the submission date, or if the SFCR is not disclosed in a webpage, the file shall be included in the annual submission and in this cell choose one of the following options:  “SFCR file provided”  “SFCR file not provided”  If “File not provided” is chosen an explanation needs to be provided to the national competent authority. |
|  |  |  |
| C0010/R0270 | Captive Business | Identify if any undertaking belonging to the group performs a captive business in line with the definition in Article 13 of Directive 2009/138/EC.  One of the options in the following closed list shall be used:  1 – Captive business  2 – No captive business |
| C0010/R0280 | Run-Off Business | Identify if any undertaking belonging to the group no longer write new business for any LoB, but still holds contracts belonging to that LoB.  One of the options in the following closed list shall be used:  1- Undertakings running-off a portfolio of contracts but not their whole business (partial run-off undertaking or undertaking with run-off portfolio);  2 - Undertakings running-off their whole (previous) business (full run-off undertaking);  3 - Undertakings with a run-off business model (specialised run-off undertakings) - insurance undertakings or groups whose business model is to actively acquire legacy portfolios or whole insurers in run-off.  4 – No run-off business |
| C0010/R0290 | M&A during period | Identify if mergers or acquisitions or disposal of activities affecting the information reported occurred in the group during the reporting period.  One of the options in the following closed list shall be used:  1 — Yes  2 — No |
| C0010/R0295 | SNCG – small and non-complex group | Identify if the group has been classified as a small and non complex group (SNCG) that meets the conditions set out in Article 213a (1) of Directive 2009/138/EC and has been classified as such in accordance with Article 213a (2) of Directive 2009/138/EC.  1 – SNCG  2 – No SNCG |

*S.01.03 — Basic information — RFF and matching adjustment portfolios*

*General comments:*

This section relates to the annual submission of information for groups.

All ring–fenced funds and matching portfolios should be identified regardless of whether 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 an 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:

a) 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;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code   When the undertaking uses the option ‘Specific code’ the following shall be considered:   1. 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 options 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 the 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 Directive 2009/138/EC, Delegated Regulation (EU) 2015/35, Technical Standards issued under Directive 2009/138/EC and EIOPA 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.

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|  | *ITEM* | *INSTRUCTIONS* |
| *Assets* |  |  |
| Z0020 | Ring–fenced fund or remaining part | Identifies whether the reported figures are with regard to an 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 or code 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 or code 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 also includes 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 also includes 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:   1. 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 2. holdings in related undertakings in other financial sectors as described in Article 335, paragraph 1, (e) of Delegated Regulation (EU) 2015/35 3. other related undertakings as described in Article 335, paragraph 1, (f) of Delegated Regulation (EU) 2015/35 4. 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, local authorities or central banks and bonds that are fully, unconditionally and irrevocably guaranteed by the European Central Bank, Member States' central government and central banks, 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, regional governments and local authorities listed in Article 1 of Implementing Regulation (EU) 2015/2011, 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 collateralised 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’).  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 between R0080 and R0200. |
| 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 and 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 and mortgages to individuals and other loans and mortgages is not available, this item shall not be reported.  Loans to natural persons in case of AMSB, no matter if mortgage or loans on policies or uncollateralised, are to be included as well. |
| 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 and 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 and SPV).  For the ‘Solvency II value’ column (C0010). This cell in particular should include all expected payments from reinsurers to the undertaking (or vice versa) corresponding to payments not yet made by the undertaking to policyholders (or by policyholders to the undertaking). All expected payments from reinsurers to the undertaking (or vice versa) corresponding to payments already made by the undertaking to policyholders (or by policyholders to the undertaking) should be included in reinsurance receivables (or reinsurance payables). |
| 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. |
| C0010– C0020/R0370 | Reinsurance receivables | For the ‘Solvency II value’ column (C0010) this cell shall include all expected payments (due and past-due) from reinsurers linked to reinsurance business to the undertaking that are not included in reinsurance recoverables. These should not be included in the item "any other assets not elsewhere shown".  This cell in particular should take into account all expected payments from reinsurers to the undertaking corresponding to payments made by the undertaking to the policyholders.  It also shall include all expected payments (due and past-due) from reinsurers in relation to other than insurance events or those that have been agreed between cedent and reinsurer and where the amount of the expected payment is certain. |
| 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 coins 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 shall be 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. 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 undertaking).  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. |
| 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, including payables from the undertaking to reinsurers in relation to other than insurance events.  Includes payables to reinsurers that relate to ceded premiums.  For the ‘Solvency II value’ column (C0010) this cell shall include all expected payments (due and past-due) from the undertaking to reinsurers that are not included in reinsurance recoverables. These should not be included in the item "any other liabilities not elsewhere shown".  This cell in particular should take into account all expected payments from the undertaking to reinsurers corresponding to payments made by the policyholders to the undertaking.  It also shall include all expected payments (due and past-due) to reinsurers in relation to other than insurance events or those that have been agreed between cedent and reinsurer and where the amount of the expected payment is certain. |
| 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 — Liabilities by currency*

*General comment:*

This section relates to the annual submission of information for groups.

This template is to be filled in accordance with 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 80 % of total liabilities. In case the value of technical provisions, as reported in R0030 and R0120 in S.12.01 and R0060 and R0160 in S.17.01, is negative, for the purposes of the calculation of the threshold above the absolute value those notional amounts should be considered without netting of technical provisions between different LoBs.

If submitted, information on the reporting currency shall always be reported regardless of the amount of liabilities. Information reported by currency shall at least represent 80 % of the total liabilities. The remaining 20 % may be aggregated. If a specific currency has to be reported for liabilities to comply with the 80 % threshold, then that currency shall be reported for all liabilities.

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|  | *ITEM* | *INSTRUCTIONS* |
| R0010 | Material currency | Identify the ISO 4217 alphabetic code of each currency to be reported. |
| 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 the 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. 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.

A pool of assets that secure an investment (e.g. the pool of assets that are a collateral for covered bonds) shall not be reported in this template.

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:

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.

Collateral is an asset with a monetary value or a commitment that secure the lender against the defaults of the borrower. The value of the collateral should be reported as the economic value of the collateral at per reference date (Solvency II value of the assets), not as the risk-adjusted value of a collateral according to Article 197 of the Delegated Regulation.

Internal guarantees within the scope of group supervision are not reported in this template excluding information about any provided or received unlimited guarantee.

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.

This template shall be reported considering the following specifications, which regards to the instructions in the below table:

1. the amount of any of the following sums is higher than 3.5% of Total Assets:
2. (C0020/R0010) Value of guarantee/collateral/contingent liabilities — Guarantees provided by the undertaking, including letters of credit + (C0020/R0300) Value of guarantee/collateral/contingent liabilities — Total collateral pledged + (C0010/R0400) Maximum value — Total Contingent liabilities;
3. (C0020/R0030) Value of guarantee/collateral/contingent liabilities — Guarantees received by the undertaking, including letters of credit + (C0020/R0200) Value of guarantee/collateral/contingent liabilities — Total collateral held; or
4. the undertaking has provided or received unlimited guarantee.

Undertakings consolidated in accordance with points (d), (e) and (f) of Article 335(1) of Delegated Regulation (EU) 2015/35 are excluded from the calculation of the threshold.

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|  | *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. |
| 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). |
| 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. |
| C0050/R0510 | Unlimited guarantees - received | Indication if the unlimited guarantees received exists. One of the options in the following closed list shall be used:  0 - no unlimited guarantees received;  1 - Unlimited guarantees received only from entities of the same group;  2 - Unlimited guarantees received only from entities not belonging to the same group;  3 - Unlimited guarantees received from entities of the same group and from entities not belonging to the same group. |
| C0050/R0520 | Unlimited guarantees - provided | Indication if the unlimited guarantees provided exists. One of the options in the following closed list shall be used:  0 - no unlimited guarantees provided;  1 – Unlimited guarantees provided only to entities of the same group;  2 - Unlimited guarantees provided only to entities not belonging to the same group;  3 - Unlimited guarantees provided to entities of the same group and to entities not belonging to the same group. |

*S.05.01 — Premiums, claims and expenses by line of business*

*General comments:*

This template shall reflect the consolidated position of the participating insurance and reinsurance undertakings, insurance holding companies or mixed–financial holding companies and undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35.

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, unless otherwise stated in these instructions, except for the classification between investment contracts and insurance contracts or different reporting requirements 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.

Written/earned premiums shall be reported as defined in Article 1(11) and (12) of Delegated Regulation (EU) 2015/35 regardless of whether a local GAAP or IFRS is used.

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

The template is based on a year–to–date basis.

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|  | *ITEM* | *INSTRUCTIONS* |
| *Non–life insurance and reinsurance obligations* | | |
| C0010 to C0120/R0110 | Premiums written — Gross — Direct Business | 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. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| C0010 to C0120/R0120 | Premiums written — Gross — Proportional reinsurance accepted | 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. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| C0130 to C0160/R0130 | Premiums written — Gross — Non proportional reinsurance accepted | 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. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| C0010 to C0160/R0140 | Premiums written — Reinsurers' share | 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. Amount of taxes or charges levied with premiums should be excluded from the written premiums. |
| C0010 to C0160/R0200 | Premiums written — net | 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 | Premiums relating to the risk covered by the undertaking during the financial year related to direct insurance business. Amount of taxes or charges levied with premiums shall be excluded from the written premiums earned. |
| C0010 to C0120/R0220 | Premiums earned — Gross — Proportional reinsurance accepted | Premiums relating to the risk covered by the undertaking during the financial year related to proportional reinsurance accepted business. Amount of taxes or charges levied with premiums shall be excluded from the premiums earned. |
| C0130 to C0160/R0230 | Premiums earned — Gross — Non proportional reinsurance accepted | Premiums relating to the risk covered by the undertaking during the financial year related to non–proportional reinsurance accepted business. Amount of taxes or charges levied with premiums shall be excluded from the written premiums earned. |
| C0010 to C0160/R0240 | Premiums earned — reinsurers' share | Reinsurers’ share in premiums relating to the risk covered by the undertaking during the financial year. . Amount of taxes or charges levied with premiums shall be excluded from the written premiums earned. |
| C0010 to C0160/R0300 | Premiums earned — Net | Premiums relating to the risk covered by the undertaking during the financial year 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 (according to the local GAAP or IFRS used) during the reporting period related to insurance contracts arising from direct business.  This shall exclude claims management expenses and the movement in claims provision related to 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(according to the local GAAP or IFRS used) 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 claims provisions related to 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 (according to the local GAAP or IFRS used) 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 claims provisions related to 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 (according to the local GAAP or IFRS used) during the reporting period.  This shall exclude claims management expenses and the movement in claims provision related to 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 (according to the local GAAP or IFRS used) 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 claims provision related toclaims management expenses. |
| 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 claims provision related to 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 claims provision related to 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 claims provision related to 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 claims provision related to 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 claims provision related to 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 undertakings, the 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/R1210 | Balance - other technical expenses/ income | Net technical expenses/income not covered by above mentioned expenses/income and reduced by the amount ceded to reinsurance undertakings. Other technical expenses/income shall not be split by lines of business.  Shall not include change in other technical provisions and non–technical expenses/income such as tax, interest expenses, losses on disposals, etc.  The amount of net technical expenses/income shall be reported negative if the amount of technical income is larger than the amount of technical expenses. |
| C0200/R1300 | Total expenses | Amount of all technical expenses |
| *Life insurance and reinsurance obligations* | | |
| C0210 to C0280/R1410 | Premiums written — Gross | 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. Amount of taxes or charges levied with premiums shall be excluded from the written premiums.  It includes both direct and reinsurance business. |
| C0210 to C0280/R1420 | Premiums written — Reinsurers' share | 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. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| C0210 to C0280/R1500 | Premiums written — net | 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 | Premiums relating to the risk covered by the undertaking during the financial year related to direct insurance and reinsurance accepted business. Amount of taxes or charges levied with premiums should be excluded from the written premiums. |
| C0210 to C0280/R1520 | Premiums earned — reinsurers' share | The reinsurer's share inpremiums relating to the risk covered by the undertaking during the financial year. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| C0210 to C0280/R1600 | Premiums earned — Net | Premiums relating to the risk covered by the undertaking during the financial year 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 (according to the local GAAP or IFRS used), related to insurance contracts arising from the direct and reinsurance business.  This shall exclude claims management expenses and the movement in claims provisions related to 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 claims provisions related to 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 (according to the local GAAP or IFRS used), 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 claims provisions related to claims management expenses. |
| 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 claims provision related to 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 claims provision related to 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 claims provisions related to 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/R2510 | Balance – other technical expenses/income | Net technical expenses/income not covered by above mentioned expenses/income and reduced by the amount ceded to reinsurance undertakings. Other technical expenses/income shall not be split by lines of business. Shall not include change in other technical provisions and non–technical expenses/income such as tax, interest expenses, losses on disposals, etc.  The amount of net technical expenses/income shall be reported negative if the amount of technical income is larger than the amount of technical expenses. |
| 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 the 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 reflect the consolidated position of the participating insurance and reinsurance undertakings, insurance holding companies or mixed–financial holding companies and undertakings consolidated in accordance with Article 335, paragraph 1, (a), (b) and (c) of Delegated Regulation (EU) 2015/35.

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.

Written/earned premiums shall be reported as defined in Article 1(11) and (12) of Delegated Regulation (EU) 2015/35 regardless whether local GAAP or IFRS is used.

The following criteria for the classification by country shall be used:

1. Home country means the country where the head office of the participating insurance or reinsurance undertaking, insurance holding company or mixed financial holding company is located;
2. 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;
3. 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 means:

a) The country where the insurance or reinsurance undertaking is established when the contract was neither sold through a branch nor through freedom to provide services;

b) The country where the branch is located, for business underwritten through freedom of establishment in the country of that branch;

c) For the business underwritten under freedom to provide services, the host Member States as defined in Article 13(9) of Directive 2009/138/EC; i.e. the Member State of the commitment as defined in Article 13(14) of the Directive 2009/138/EC for life insurance and the Member States in which the risk is situated as defined in Article 13(13) of the Directive 2009/138/EC for non-life insurance.

For the purposes of this template, in case of direct business, the ‘country in which the risk is situated’ means:

a) the country in which the property is situated, where the insurance relates either to buildings or to buildings and their contents, in so far as the contents are covered by the same insurance policy;

b) the country of registration, where the insurance relates to vehicles of any type;

c) the country where the policy holder took out the policy in the case of policies of a duration of four months or less covering travel or holiday risks, whatever the class concerned;

d) in all cases not explicitly covered by points (a), (b) or (c), the country in which either of the following is situated:

i. the habitual residence of the policy holder; or

ii. if the policy holder is a legal person, that policy holder’s establishment to which the contract relates.

For the purposes of this template, the ‘country of the commitment’ means:

a) the habitual residence of the policy holder; or

b) if the policy holder is a legal person, that policy holder’s establishment to which the contract relates.

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|  | *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 | 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 | 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. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| C0080 to C0140/R0130 | Premiums written — Gross — Non proportional reinsurance accepted | 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. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| C0080 to C0140/R0140 | Premiums written — Reinsurers' share | 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. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| C0080 to C0140/R0200 | Premiums written — Net | 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 | Premiums relating to the risk covered by the undertaking during the financial yearrelated to insurance direct business. Amount of taxes or charges levied with premiums shall be excluded from the premiums earned. |
| C0080 to C0140/R0220 | Premiums earned — Gross — Proportional reinsurance accepted | Premiums relating to the risk covered by the undertaking during the financial year related to proportional reinsurance accepted business.  Amount of taxes or charges levied with premiums shall be excluded from the premiums earned. |
| C0080 to C0140/R0230 | Premiums earned — Gross — Non proportional reinsurance accepted | Premiums relating to the risk covered by the undertaking during the financial year related to non–proportional reinsurance accepted business.  Amount of taxes or charges levied with premiums shall be excluded from the premiums earned. |
| C0080 to C0140/R0240 | Premiums earned — Reinsurers' share | Premiums relating to the risk covered by the undertaking during the financial year  Amount of taxes or charges levied with premiums shall be excluded from the premiums earned. |
| C0080 to C0140/R0300 | Premiums earned — Net | Premiums relating to the risk covered by the undertaking during the financial year 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 claims provision related to 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 claims provision related to 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 claims provisions related to 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 claims provision related to 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 claims provisions related to claims management expenses. |
| C0080 to C0140/R0550 | Expenses incurred | All technical expenses incurred by the group during the reporting period, on accrual basis. |
| C0140/R1210 | Balance - other technical expenses/ income | 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 technical 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 | 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 | 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 | 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 | Premiums relating to the risk covered by the undertaking during the financial year related to direct and reinsurance accepted gross business. |
| C0220 to C0280/R1520 | Premiums earned — Reinsurers' share | 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 | Premiums relating to the risk covered by the undertaking during the financial year 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 claims provision related to 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 claims provision related to 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 claims provision related to claims management expenses. |
| C0220 to C0280/R1900 | Expenses incurred | All technical expenses incurred by the group during the reporting period, on accrual basis. |
| C0280/R2510 | Balance - other technical expenses/ income | Net technical expenses/income not covered by above mentioned expenses/income and reduced by the amount ceded to reinsurance undertakings. Other technical expenses/income shall not be split by lines of business.  Shall not include change in other technical provisions and non–technical expenses/income such as tax, interest expenses, losses on disposals, etc.  The amount of net technical expenses/income shall be reported negative if the amount of technical income is larger than the amount of technical expenses. |
| C0280/R2600 | Total technical expenses | Amount of all technical expenses corresponding to countries covered by this template. |

*S.06.02 — List of assets*

*General comments:*

This section relates to the 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 products 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 these products shall not be reported), with the following exceptions:

a) Cash shall be reported in one row per currency, for each combination of items C0060, C0070, C0080, and C0090;

b) 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;

c) 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;

d) Deposits to cedants shall be reported in one single line, for each combination of items C0060, C0070, C0080 and C0090;

e) 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.

All items shall be reported, except when otherwise stated in these instructions.

Items C0110, C0120, C0121, C0122, C0130, C0140, , C0190, C0200, C0230, C0270, C0280, C0310, C0370, C0380 are not applicable to CIC 09 - Other investments.

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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. 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;
5. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. The assets held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item;
3. 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;
4. 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;
5. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. 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;
5. 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:

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

b) 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.

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|  | *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.  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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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:   1. ISO 6166 code of ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. 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.  Underlying assets of life technical provisions shall be assigned to life portfolio and underlying assets of non-life technical provisions shall be assigned to non-life portfolio (by applying the available most precise split).  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, unless otherwise required by the national supervisory authority, 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 at national level, in particular regarding funds (asset portfolios) supporting life products.  Number or code which is attributed by the undertaking, corresponding to the unique number or code assigned to each fund. This number or code has to be consistent over time and shall be used to identify the same funds in other templates (e.g. in S.08.01). It shall not be re–used for a different fund.  The fund number is not mandatory, unless otherwise required by the national supervisory authority. |
| C0080 | Matching portfolio number | | Number or code which is attributed by the undertaking, corresponding to the unique number or code assigned to each matching adjustment portfolio as prescribed in Article 77b(1)(a) of Directive 2009/138/EC. This number or code 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 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, CIC 71, CIC 75 and for CIC 95 – Plant and equipment.  Regarding CIC Category 9, excluding CIC 95 — Plant and equipment (for own use), the country of custody corresponds to the issuer country, which is assessed by the address of the property. |
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| C0130 | Quantity | | Number of assets, for relevant assets.  This item shall not be reported if item Par amount (C0140) is reported.  This item is not applicable for CIC 71 and 09 and CIC category 9 - Property. |
| 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 CIC Category 8 – Mortgages and Loans. This item is not applicable for CIC 71, 09 and CIC category 9 - Property. This item shall not be reported if item Quantity (C0130) is reported. |
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| C0145 | Long-term equity investment | Only applicable to CIC categories 3 – Equity and 4 – Collective Investment Undertakings.  Identify if an equity or collective investment undertaking is classified under the provisions of Art. 171a. of Delegated Regulation (EU) 2015/35. One of the options in the following closed list shall be used:  1 - Yes  2 – No  9 – Not applicable | |
| 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 (EU) 2015/35 |
| C0160 | Acquisition value | | Total acquisition value for assets held, clean value without accrued interest. Not applicable to CIC categories 7 – Cash and deposits and 8 - Mortgages and Loans. |
| C0170 | Total Solvency II amount | | Value calculated as defined by Article 75 of the Directive 2009/138/EC, which corresponds to:   1. 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; 2. the multiplication of ‘Quantity’ by ‘Unit Solvency II price’, for assets where these two items are relevant (plus ‘Accrued interest’ if applicable); 3. Solvency II value of the asset for assets classifiable under CIC 71 and CIC category 9 - Property. |
| 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. |

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|  | *ITEM* | *INSTRUCTIONS* |
| *Information on assets* |  |  |
| C0040 | Asset ID Code | Asset ID code using the following priority:   1. ISO 6166 code of ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. 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’. |
| 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:   1. Regarding CIC 87 and CIC 88, 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. 2. 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 (unless required by the national supervisory authority). 3. For property the country ISO Alpha-2\_NUTS3\_city\_postal code\_(in addition, optional\_street name\_street number) of the property held… |
| 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:   1. Regarding CIC category 4 — Collective Investments Undertakings, the issuer name is the name of the fund manager (entity). The authorised management company who can be responsible and is responsible for managing the fund is the one to be reported regardless if some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity; 3. Regarding CIC 87 and CIC 88, 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; 4. Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 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:   1. Regarding CIC category 4 — Collective Investments Undertakings, the issuer code is the code of the fund manager (entity). The authorised management company who can be responsible and is responsible for managing the fund is the one to be reported regardless if some activities have been outsourced, including the actual management of the portfolio, i.e. the decision on buying/selling; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity 3. Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower; 4. This item is not applicable for CIC 71, CIC 75 and CIC category 9 — Property;   This item is not applicable to CIC 87 and CIC 88. |
| 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 |
| 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). For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the 2 digits identifying the division followed by the group and class 2 digits code (e.g. ’01.11’). For the remaining sections the Division or the Group identification shall be used as a minimum(e.g. ‘01’ or ‘01.1’ would be acceptable).The following shall be considered:   1. Regarding CIC category 4 — Collective Investments Undertakings, the issuer sector is the sector of the fund manager; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity 3. Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower; 4. This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property; 5. This item is not applicable to CIC 87 and CIC 88. |
| C0240 | Issuer Group | Name of issuer's ultimate parent entity. For collective investment undertakings the ultimate parent of the fund manager (entity) shall be reported.  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:   1. Regarding CIC category 4 — Collective Investments Undertakings, the ultimate parent of the fund manager (entity) shall be reported; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity 3. Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the group relation relates to the borrower; 4. This item is not applicable for CIC 87 and CIC 88; 5. This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property ; 6. This item is not applicable for bonds issued by: 7. a central government, 8. a local government, 9. a government agency, 10. a central bank, 11. the group/entity itself, 12. a supranational organisation (as long as no issuer group exists). |
| C0250 | Issuer Group Code | Issuer group's identification using the LEI if available.  If none is available, this item shall not be reported.  The following shall be considered:   1. Regarding CIC category 4 — Collective Investments Undertakings, the ultimate parent of the fund manager (entity) shall be reported; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity 3. Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the group relation relates to the borrower; 4. This item is not applicable for CIC 87 and CIC 88; 5. This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property ; 6. This item is not applicable for bonds issued by: 7. a central government, 8. a local government, 9. a government agency, 10. a central bank, 11. the group/entity itself, 12. a supranational organisation (as long as no issuer group exists). |
| 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 |
| 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 except supranational issuers and European Union Institutions.  The following shall be considered:   1. Regarding CIC category 4 — Collective Investments Undertakings, the issuer country is the country of the fund manager (entity); 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity 3. Regarding CIC 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower; 4. This item is not applicable to CIC 87 and CIC 88; 5. This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property.   One of the options shall be used:   1. ISO 3166–1 alpha–2 code; 2. XA: Supranational issuers (public institutions established by a commitment between national states, e.g. securities issued by a multilateral development bank as referred to in paragraph 2 of Article 117 of Regulation (EU) No 575/2013 or securities issued by an international organisation referred to in Article 118 of Regulation (EU) No 575/2013, with exemption of ‘European Union Institutions’); 3. EU: European Union Institutions (as defined in Article 13 of the Treaty on European Union. |
| C0280 | Currency | Identify the ISO 4217 alphabetic code of the currency of the issue.  The following shall be considered:   1. This item is not applicable for CIC 87 and CIC 88, as those assets are not required to be individualised), CIC 75, CIC 09 and for CIC 95 — Plant and equipment (for own use) for the same reason; 2. Regarding CIC Category 9 - Property, 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. |
| C0293 | Bail-in rules | Identify if the asset is subject to bail-in rules, in line with Articles 43 and 44 of Directive 2014/59/EU (the Bank Recovery and Resolution Directive - BRRD).  One of the options in the following closed list shall be used:  1 – Yes;  2 – No;  9 – Not applicable. |
| C0294 | Regional Governments and Local Authorities (RGLA) | Identify assets issued or guaranteed by Regional Governments and Local Authorities (RGLA) listed and not listed in the Implementing Regulation (EU) 2015/2011, regarding assets classifiable with CIC 13 and 14.  One of the options in the following closed list shall be used:  1 – Listed in Implementing Regulation(EU) 2015/2011;  2 – Not listed in Implementing Regulation(EU) 2015/2011;  9 – Not applicable. |
| C0295 | Crypto-assets | Identify assets linked to crypto-assets.  Crypto-asset means a digital representation of value or rights which may be transferred and stored electronically, using distributed ledger technology or similar technology.  One of the options in the following closed list shall be used:  1 – Electronic money token - a type of crypto-asset the main purpose of which is to be used as a means of exchange and that purports to maintain a stable value by referring to the value of a fiat currency that is legal tender;  2 – Asset-referenced token - a type of crypto-asset that purports to maintain a stable value by referring to the value of several fiat currencies that are legal tender, one or several commodities or one or several crypto-assets, or a combination of such assets;  3 – Utility token - a type of crypto-asset which is intended to provide digital access to a good or service, available on DLT, and is only accepted by the issuer of that token;  4 – Other crypto-assets;  9 - Indirect exposures to crypto assets;  5 – No. |
| C0296 | Property type | Identify property type, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps.  This item is only applicable to CIC category 9 – Property, CIC 87 – Loand to AMSB members and CIC 88 – Loans to other natural persons.  One of the options in the following closed list shall be used for CIC 9:  1 - Residential, e.g. multi-household premises;  2 - Retail, e.g. hotels, restaurants, shopping malls;  3 - Offices, e.g. a property primarily used as professional or business offices;  4 - Industrial, e.g. property used for the purposes of production, distribution and logistics;  5 - Other types of commercial property;  9 – Not applicable.  If a property has a mixed use, it shall be considered as different properties (based for example on the surface areas dedicated to each use) whenever it is feasible to make such breakdown; otherwise, the property can be classified according to its dominant use.  For CIC 87 and CIC 88 one of the following options shall be used:  7 – Mortgages and loans made with collateral in the form of real estate  8 – Other loans |
| C0297 | Property location | Identify property location, according to ESRB Recommendation of 21 March 2019 amending Recommendation ESRB/2016/14 on closing real estate data gaps.  One of the options in the following closed list shall be used:  1 - Prime;  2 – Non-prime;  9 – Not applicable.  This item is only applicable to CIC category 9 – Property  For CIC 95 the item shall be left empty. |
| C0300 | Infrastructure investment | Identify if the asset is an infrastructure investment as defined in Article 1 (55a) and (55b) of 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 CIC categories 3 - Equity and 4 - Collective Investment Undertakings.  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 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities, 8 - Mortgages and loans other than 87 and 88, where available.  This is the issue rating of the asset at the reporting reference date as provided by the nominated credit assessment institution (ECAI).  If an issue rating is not available, the item shall be left blank.  In case ‘Multiple ECAI’ is reported in C0330 report the most representative external rating. |
| C0330 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0320, by using the name of the ECAI as published on ESMA's website. In case of ratings issued by subsidiaries of the ECAI please report the parent ECAI (the reference is made to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 on credit rating agencies).  Applicable at least to CIC categories 1 - Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, (other than CIC 87 and CIC 88), where available.   This item shall be reported where External rating (C0320) is reported. In case ‘No ECAI has been nominated and a simplification is used to calculate the SCR’, the External rating (C0320) shall be left blank and in Credit quality step (C0340) one of the following options shall be used: 2a; 3a or 3b. |
| C0340 | Credit quality step | Applicable to any asset for which 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, by applying the mapping table prescribed in Implementing Regulation (EU) 2016/1800.  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  2a – Credit quality step 2 due to the application of Article 176a of Delegated Regulation (EU) No 2015/35 for unrated bonds and loans  3 – Credit quality step 3  3a – Credit quality step 3 due to the application of simplified calculation under Article 105a of Delegated Regulation (EU) No 2015/35  3b – Credit quality step 3 due to the application of Article 176a of Delegated Regulation (EU) No 2015/35 for unrated bonds and loans  4 – Credit quality step 4  5 – Credit quality step 5  6 – Credit quality step 6  9 – No rating available |
| C0350 | Internal rating | Applicable at least to CIC categories 1- Government bonds, 2 – Corporate bonds, 5 - Structured notes, 6 - Collateralised securities and 8 - Mortgages and Loans, (other than CIC 87 and CIC 88), where available.  Internal rating of assets for undertakings using internal ratings.  For undertakings applying a matching adjustment the item shall be reported to the extent that the internal ratings are used to calculate the fundamental spread referred to in Article 77c (2). |
| C0360 | Duration | Only applies to CIC categories 1 – Government bonds, 2 – Corporate bonds, 4 – Collective Investments Undertakings (when applicable, e.g. for collective investment undertaking mainly invested in bonds), 5 – Structured notes and 6 – Collateralised securities..  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 but the probability of the call option being exercised shall be taken into account. 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 71 and CIC category 9 - Property.  This item shall not be reported if item Unit Solvency II price (C0370) is reported. |
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| C0390 | Maturity date | Only applicable for CIC categories 1 – Government bonds, 2 – Corporate bonds, 5 – Structured notes, 6 – Collateralised securities, and 8 – Mortgages and Loans, 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:   1. For perpetual securities use ‘9999–12–31’ ; 2. For CIC 87 and CIC 88, 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 the 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.

The template shall include information corresponding to 100 % of the value invested in collective investment undertakings. However for the identification of countries the look–through shall be implemented in order to identify the exposures of 90 % of the total value of the funds minus the amounts related to CIC 7, 8 and 9, and for the identification of currencies the look–through shall be implemented in order to identify the exposures of 90 % of the total value of the funds. Groups shall ensure 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 shall be applied by groups starting from the major, considering the amount invested, to the lowest single fund and the approach shall 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.

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|  | ITEM | INSTRUCTIONS |
| C0010 | Collective Investments Undertaking ID Code | Asset ID code using the following priority:   1. ISO 6166 code of ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. 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 except supranational issuers and European Union Institutions.  One of the options shall be used:   1. ISO 3166–1 alpha–2 code 2. XA: Supranational issuers 3. EU: European Union Institutions 4. AA: aggregated countries due to application of threshold   This item is not applicable to Categories 7, 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  3 — Aggregated currencies due to application of threshold |
| 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 the 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. The structured products held by other related undertakings shall not be included

The second part of the reporting shall be made as follows:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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 undertaking;
4. The structured products held by other related undertakings under method 2 shall not be included.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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:   1. ISO 6166 ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. 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  6 — Not applicable |
| C0110 | 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 the 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.

This template covers derivatives traded on a stock exchange or equivalent centralised market, as well as derivatives traded over-the-counter.

When a derivative is traded on a stock exchange or equivalent centralised market, the counterparty is that a stock exchange or equivalent centralised market and not the end-counterparty, as is the case for derivatives traded over-the-counter.

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:

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.

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 non-monetary variables, 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. The derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. The derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. The derivatives held by participating insurance and reinsurance undertakings or insurance holding companies or mixed–financial holding companies shall be reported item by item;
3. 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;
4. The derivatives held by other related undertakings shall not be included*.*

The second part of the reporting shall be made as follows:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. 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:

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

b) 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.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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:   1. ISO 6166 code of ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. Code attributed by the undertaking, when the options above are not available, and must be consistent over time |
| C0041 | Unique Transaction Identifiers | Identify the Trade IDs used in the trade reports to trade repositories according to Regulation (EU) No 648/2012 of the European Parliament and of the Council on OTC derivatives, central counterparties and trade repositories.  As many Trade IDs as needed to build the position being reported should be reported in this item. The trade IDs shall be reported separated by commas.  This item shall be reported with “No ID” when the derivative not in the scope of Regulation (EU) No 648/2012. |
| 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.  Underlying derivatives of life technical provisions shall be assigned to life portfolio and underlying derivatives of non-life technical provisions shall be assigned to non-life portfolio (by applying the available most precise split).  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, unless otherwise required by the national supervisory authority, 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 at national level, in particular regarding funds (asset portfolios) supporting life products.  Number or code which is attributed by the undertaking, corresponding to the unique number or code assigned to each fund. This number or code has to be consistent over time and shall be used to identify the same funds in other templates (e.g. in S.06.02). 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:   1. ISO 6166 code of ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. Code attributed by the undertaking for the underlying instrument when the options above are not available and must be unique and consistent over time for that instrument; 4. ‘Multiple assets/liabilities’, if the underlying assets or liabilities are more than one.   If the underlying instrument 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 in case that none of the above options are available. This option shall also be used for the cases of ‘Multiple assets/liabilities’ and indexes. |
| 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 |
| C0131 | Notional amount of the derivative | The amount covered or exposed to the derivative, reported in the original currency.  For futures and options it 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 relative 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 shall own the security or the notional amount at the end of the derivatives contact and shall 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 up–front, and periodical premium amounts paid for swaps, since the moment the undertaking entered into the derivative contract. |
| C0160 | Premium received to date | The payment received (if sold), for options and up–front, and periodical premium amounts received for swaps, since the moment the undertaking entered into the derivative contract. |
| C0170 | Number of contracts | Number of similar derivative contracts reported in the line. It shall be the number of contracts entered into. For Over–TheCounter 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 can be non-integer, when there is a need to split contracts.  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 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 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, 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 shall be reported.  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 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 (EU) 2015/35 |

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| *Information on derivatives* | | |
| C0040 | Derivative ID Code | Derivative ID code using the following priority:   1. ISO 6166 code of ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. 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 shall correspond to the entity name in LEI database. When not available, it shall correspond to the legal name.  The following shall be considered:   1. Name of the exchange market for exchanged traded derivatives; or 2. Name of Central Counterparty (CCP) for Over–The–Counter derivatives where they are cleared through a CCP; or 3. Name of the contractual counterparty for the other Over–The–Counter derivatives. |
| C0270 | Counterparty Code | Identification code of the counterparty using the following priority:  –LEI, when available;  – Code attributed by the undertaking, when LEI is not available, which shall be consistent over time.  This item is applicable to all counterparties, including for derivatives cleared through a central counterparty, in which case the Counterparty code refers to that central counterparty. |
| C0280 | 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  2 — Specific code |
| 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).  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.  If an issuer rating is not available, the item shall be left blank.  In case ‘Multiple ECAI’ is reported in C0300 the most representative external rating shall be reported. |
| C0300 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0290, by using the name of the ECAI as published on ESMA's website. In case of ratings issued by subsidiaries of the ECAI the parent ECAI shall be reported (the reference is made to ESMA list of credit rating agencies registered or certified in accordance with Regulation (EC) No 1060/2009 on credit rating agencies).  — 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 derivatives for undertakings using internal ratings.  For undertakings applying a matching adjustment the internal rating shall be reported to the extent that the internal ratings are used to calculate the fundamental spread referred to in Article 77c (2). |
| 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 shall correspond to the entity name in the Legal Entity Identifier (LEI) database. When not available, it shall correspond 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 of the counterparty using the following priority:  –LEI when available  – Code attributed by the undertaking, when LEI is not available, which shall be consistent over time  When non-applicable 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  2 — Specific code |
| C0360 | Contract name | Name of the derivative contract. |
| C0370 | Currency | The ISO 4217 alphabetic code of the currency of the derivative shall be identified, i.e. currency of the notional amount of the derivative (e.g. option to have having an underlying amount in USD, currency for which the notional amount is expressed contractually for FX swap). |
| C0371 | Currency of price | The ISO 4217 alphabetic code of the currency of the price of the derivative shall be identified, i.e. currency of the amount exchanged against the notional amount of the derivative. For example, if the undertaking is paying (or receiving) currency A for the notional amount (currency B), the currency of the price is A. The currency of the notional amount is B, reported in (C0370). It can be to cross currency swaps or quanto instruments, but can be applied to other instruments. |
| 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 | The event that causes the unwinding of the contract, out of the regular expiration or term conditions, shall be identified. 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 |
| 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. |
| C0440 | Swap delivered | Identify what the undertaking delivers under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR). |
| C0450 | Swap received | Identify what the undertaking receives under the swap contract (E.g.: Euribor+0.5%; 2.3%; EUR). |

*S.09.01 — Information on gains / income and losses in the period*

*General comments:*

This section relates to the 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. 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.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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.  Gains/income and losses regarding assets underlying life technical provisions shallbe assigned to life portfolio and gains/income and losses regarding assets underlying non-life technical provisions shall be assigned to non-life portfolio (by applying the available most precise split).  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, unless otherwise required by the national supervisory authority, 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. |
| 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 shall 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 shall be performed without interest accrued. |

*S.10.01 — Securities lending and repos*

*General comments:*

This section relates to the 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 also include the liquidity swaps referred to in Article 309 (2)(f) of 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. The repurchase agreements and securities lending contracts held by other related undertakings under method 2 shall not be included.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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. Underlying assets of life technical provisions shall be assigned to life portfolio and underlying assets of non-life technical provisions shall be assigned to non-life portfolio (by applying the available most precise split).  One of the options in the following closed list shall be used:  1 — Life2 — Non–life  3 — Ring fenced funds  4 — Other internal fund  5 — Shareholders' funds  6 — General  The split is not mandatory, unless otherwise required by the national supervisory authority, 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.  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, in particular regarding funds (asset portfolios) supporting life products.  Number or code which is attributed by the undertaking, corresponding to the unique number or code assigned to each fund. This number or code has to be consistent over time and shall be used to identify the same funds in other templates (e.g. in S.06.02). It shall not be re–used for a different fund.  The Fund Number is not mandatory, unless otherwise required by the national supervisory authority. |
| 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:   1. Buyer in a repo: amount received at the contract inception 2. Seller in a repo: amount ceded at the contract inception 3. Lender in a securities lending: amount received as guarantee at the contract inception 4. 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:   1. Buyer in a repo: amount ceded at the contract maturity 2. 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 the annual submission of information for groups.

This template shall be reported annually when the ratio of the value of assets held as collateral to total balance sheet exceeds 10%.

The pool of assets that secure the investment (e.g. the pool of asset that are a collateral for covered bonds) shall not be reported in this template. The collateral covering reinsurance receivables shall be reported in S.11.01 template.

This template contains an item–by–item list of off–balance sheet assets held as collateral for covering balance sheet at the end of the reporting period. Collaterals are considered ‘held’ when the undertakings included in the scope described below or one of undertakings that are part of the group has the ‘right of direct access to the collateral’, so the collateral has been committed to the entity and it is individually identifiable.

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. Real estate held as collateral of the mortgages related to individuals shall be reported in one single 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.

Template S.11.01 includes the off-balance sheet assets held as collateral for covering balance sheet assets held directly by the undertaking and these amounts shall in fact be also reported in S.03.01 in C0020/R0100 to R0130.

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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. 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:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall not be reported;
2. 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;
3. 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;
4. The assets held as collateral by other related undertakings shall not be included.

The second part of the reporting shall be made as follows:

1. Item ‘Legal name of the undertaking — C0010’ and ‘Identification code of the undertaking — C0020’ shall be reported;
2. 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;
3. 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;
4. The assets held as collateral by other related undertakings under method 2 shall not be included.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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:   1. ISO 6166 code of ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. 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 collateral with CIC category 8 – Mortgages and Loans, CIC 71, CIC 75 and for CIC 95 – Plant and equipment.  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 and 8. 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 Directive 2009/138/EC, which corresponds to:   1. 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; 2. the multiplication of ‘Quantity’ by ‘Unit Solvency II price’, for assets where these two items are relevant; 3. 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  E.g. option ‘0 – Other investments’ shall be chosen for the collateral covering reinsurance receivables |

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|  | *ITEM* | *INSTRUCTIONS* |
| *Information on assets* |  |  |
| C0040 | Asset ID Code | Asset ID code using the following priority:   1. ISO 6166 code of ISIN when available 2. Other recognised codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC) 3. 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’. |
| 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:   1. 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. 2. 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. 3. When the collateral comprises insurance policies (regarding loans collateralised by insurance policies) those policies do not need to be individualised and this item is not applicable. 4. For property the country ISO Alpha-2 + postal code + city + street name + street number) of the property held or the latitude & longitude or the CRESTA/NUTS region of the property investment shall be reported: administrative boundaries (e.g. province or county boundaries, e.g. NUTS3 level) or merged postal code areas (e.g. first-two-digit postal code areas, similar to CRESTA 2019[2] low resolution zones).. |
| 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:   1. Regarding CIC category 4 — Collective Investments Undertakings, the issuer name is the name of the fund manager; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer name is the name of the depositary entity 3. 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; 4. 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 LEI if available.  The following shall be considered:   1. Regarding CIC category 4 — Collective Investments Undertakings, the issuer code is the code of the fund manager; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer code is the code of the depositary entity 3. Regarding CIC category 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; 4. 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). For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the 2 digits identifying the division followed by the group and class 2 digit code (e.g. ’01.11’). For the remaining sections the division or the group identification shall be used as a minimum (e.g. ‘01’ or ’01.1’ would be acceptable).  The following shall be considered:   1. Regarding CIC category 4 — Collective Investments Undertakings, the issuer sector is the sector of the fund manager; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer sector is the sector of the depositary entity 3. Regarding CIC category 8 — Mortgages and Loans, other than mortgage and loans to natural persons the information shall relate to the borrower; 4. This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property; 5. 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:   1. Regarding CIC category 4 — Collective Investments Undertakings, the group relation relates to the fund manager; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity 3. Regarding CIC category 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; 4. 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 LEI if available.  If none is available this item shall not be reported.  The following shall be considered:   1. Regarding CIC category 4 — Collective Investments Undertakings, the group relation relates to the fund manager; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the group relation relates to the depositary entity 3. Regarding CIC 8 — Mortgages and Loans, other than mortgage and loans to natural persons the group relation relates to the borrower; 4. 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, except supranational issuers and European Union Institutions.  The following shall be considered:   1. Regarding CIC category 4 — Collective Investments Undertakings, the issuer country is the country is relative to the fund manager; 2. Regarding CIC category 7 — Cash and deposits (excluding CIC 71 and CIC 75), the issuer country is the country of the depositary entity 3. Regarding CIC category 8 — Mortgages and Loans, other than CIC 87 and CIC 88 the information shall relate to the borrower; 4. This item is not applicable for CIC 71, CIC 75, CIC 09 and CIC category 9 — Property;   One of the options shall be used:   1. ISO 3166–1 alpha–2 code 2. XA: Supranational issuers 3. EU: European Union Institutions |
| C0240 | Currency | Identify the ISO 4217 alphabetic code of the currency of the issue.  The following shall be considered:   1. 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. 2. 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:   1. For perpetual securities use ‘9999–12–31’ 2. For CIC category 8, regarding loans and mortgages to individuals, the weighted (based on the loan amount) remaining maturity is to be reported. |

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

*General comments:*

This section relates to the annual submission of information for groups.

This template is relevant when at least one long-term guarantee measure (LTG) or transitional measure set out in Articles 77a(2), Articles 308c and 308d or, where relevant, Article 111(1), second subparagraph of Directive 2009/138/EC is used by any undertaking within the scope of group supervision.

Please note te following with respect to the phasing-in mechanism for extrapolation set out in Article 77a(2) of Directive 2009/138/EC: According to Article 51(8) of this Directive there is no requirement to disclose the impact for a certain currency, if one of two conditions is satisfied. To not circumvent this proportionality measure, it is applied also to supervisory reporting. Please also note the following implication: Where the undertaking uses only the phasing-in for extrapolation set out in Article 77a(2) of Directive 2009/138/EC, the template is only relevant where at least for one currency, both conditions set out in Article 51(8) points (i) and (ii) of the Directive are not satisfied. This should be applied mutatis mutandis at group level.

This template shall reflect the impact on the financial positions when no transitional measure is used and each LTG measure is set to zero. For that purpose, a step–by–step approach shall 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 all transitional measures 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.

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|  | *ITEM* | *INSTRUCTIONS* |
| C0010/R0010 | Amount with LTG measures and transitionals — Technical Provisions | Total amount of gross technical provisions including the adjustments due to all LTG measures and transitional measures |
| C0012/R0010 | Without phasing-in mechanism for extrapolation — Technical Provisions | Total amount of gross technical provisions without the adjustment due to phasing-in mechanism for extrapolation, but as applicable keeping adjustments due to the volatility adjustment, the matching adjustment, the transitional deduction to technical provisions and the transitional adjustment to the relevant risk-free interest rate term structure.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0010 | Impact of phasing-in mechanism for extrapolation — Technical Provisions | Amount of the adjustment to the position of gross technical provisions due to the application of the phasing-in mechanism for extrapolation.  It shall be the difference between this position without the phasing-in mechanism for extrapolation and this position with all LTG and all transitional measures. |
| C0020/R0010 | Without transitional on technical provisions — Technical Provisions | Total amount of gross technical provisions without the adjustments due to the phasing-in mechanism for extrapolation and due to the transitional deduction to technical provisions, but keeping adjustments due to the volatility adjustment and the matching adjustment.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| C0030/R0010 | Impact of transitional on technical provisions — Technical provisions | Amount of the adjustment to the position of gross technical provisions due to the application of the transitional deduction to technical provisions.  It shall be the difference between this position without the phasing-in mechanism for extrapolation and without the transitional deduction to technical provisions and this position without the phasing-in mechanism for extrapolation, i.e. the amount in C0012. |
| C0040/R0010 | Without transitional on interest rate — Technical Provisions | Total amount of gross technical provisions without the adjustment due to the phasing-in mechanism for extrapolation and due to the transitional adjustment to the relevant risk-free interest rate term structure, but keeping adjustments due to the volatility adjustment and the matching adjustment.  If the 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 position of 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 this position without the phasing-in mechanism for extrapolation and without the transitional adjustment to the relevant risk-free interest rate term structure and this position with without the phasing-in mechanism for extrapolation, i.e. the amount in C0012. |
| C0054/R0010 | Impact of all transitionals — Technical provisions | Amount of the adjustment to the position of gross technical provisions due to the application of all transitional measures including the phasing-in mechanism for extrapolation.  It shall be the difference between this position without any transitional measures, i.e. the amount as in C0040, and this position with all LTG and transitional measures, i.e. the amount as in C0010. |
| C0060/R0010 | Without volatility adjustment and without other transitional measures — Technical Provisions | Total amount of gross technical provisions without the phasing-in mechanism for extrapolation, 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 the 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 position of 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 this position without the volatility adjustment and without all transitional measures and this position 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 and transitional measure.  If the 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 position of 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 this position without the matching adjustment and without the volatility adjustment and without all transitional measures and this positionreported under C0060. |
| C0100/R0010 | Impact of all LTG measures and transitionals — Technical Provisions | Amount of the adjustment to the position of gross technical provisions due to the application of the LTG measures and all transitional measures. |
| 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 LTG measures and transitional measures. |
| C0012/R0020 | Without phasing-in mechanism for extrapolation — Basic own funds | Total amount of basic own funds calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0012/R0010.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0020 | Impact of phasing-in mechanism for extrapolation — Basic own funds | Amount of the adjustment to the position of basic own funds due to the application of the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0014/R0010. |
| C0020/R0020 | Without transitional on technical provisions — Basic own funds | Total amount of basic own funds calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0020/R0010.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| C0030/R0020 | Impact of transitional on technical provisions — Basic own funds | Amount of the adjustment to the position of basic own funds due to the application of the transitional deduction to technical provisions.  The calculation of this amount shall be performed in accordance with the instructions set out in C0030/R0010. |
| C0040/R0020 | Without transitional on interest rate — Basic own funds | Total amount of basic own funds calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0040/R0010.  If the 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 position of basic own funds due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  The calculation of this amount shall be performed in accordance with the instructions set out in C0050/R0010. |
| C0054/R0020 | Impact of all transitionals — Basic own funds | Amount of the adjustment to the position of basic own funds due to the application of all transitionals including the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0054/R0010. |
| C0060/R0020 | Without volatility adjustment and without other transitional measures — Basic own funds | Total amount of basic own funds calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0060/R0010.  If the 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 position of basic own funds due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  The calculation of this amount shall be performed in accordance with the instructions set out in C0070/R0010. |
| C0080/R0020 | Without matching adjustment and without all the others — Basic own funds | Total amount of basic own funds calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0080/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0090/R0010. |
| C0100/R0020 | Impact of all LTG measures and transitionals — Basic own funds | Amount of the adjustment to the position of basic own funds due to the application of the LTG measures and transitional measures. |
| 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 LTG measures and transitional measures. |
| C0012/R0030 | Without phasing-in mechanism for extrapolation — Basic own funds — Excess of assets over liabilities | Total amount of excess of assets over liabilities calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0012/R0010.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0030 | Impact of phasing-in mechanism for extrapolation — Basic own funds — Excess of assets over liabilities | Amount of the adjustment to the position of excess of assets over liabilities due to the application of the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0014/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0020/R0010.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| C0030/R0030 | Impact of transitional on technical provisions — Basic own funds — Excess of assets over liabilities | Amount of the adjustment to the position of excess of assets over liabilities due to the application of the transitional deduction to technical provisions.  The calculation of this amount shall be performed in accordance with the instructions set out in C0030/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0040/R0010.If the 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 position of excess of assets over liabilities due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  The calculation of this amount shall be performed in accordance with the instructions set out in C0050/R0010. |
| C0054/R0030 | Impact of all transitionals — Basic own funds — Excess of assets over liabilities | Amount of the adjustment to the position of excess of assets over liabilities due to the application of all transitionals including the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0054/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0060/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0070/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0080/R0010.  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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0090/R0010. |
| C0100/R0030 | Impact of all LTG measures and transitionals — Basic own funds — Excess of assets over liabilities | Amount of the adjustment to the position of excess of assets over liabilities due to the application of the LTG measures and transitional measures |
| 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 LTG measures and transitional measures. |
| C0012/R0040 | Without phasing-in mechanism for extrapolation — 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 with adjustments for LTG and transitional measures as described in C0012/R0010.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0040 | Impact of phasing-in mechanism for extrapolation — Basic own funds — Restricted own funds due to ring–fencing and matching portfolio | Amount of the adjustment to the position of restricted own funds due to ring–fencing due to the application of the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0014/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0020/R0010.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| 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 position of restricted own funds due to ring–fencing due to the application of the transitional deduction to technical provisions.  The calculation of this amount shall be performed in accordance with the instructions set out in C0030/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0040/R0010.  If the 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 position of restricted own funds due to ring–fencing due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  The calculation of this amount shall be performed in accordance with the instructions set out in C0050/R0010. |
| C0054/R0040 | Impact of all transitionals — Basic own funds — Restricted own funds due to ring–fencing and matching portfolio | Amount of the adjustment to the position of restricted own funds due to ring–fencing due to the application of all transitionals including the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0054/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0060/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0070/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0080/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0090/R0010. |
| 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 position of restricted own funds due to ring–fencing due to the application of the LTG measures and transitional measures. |
| 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 LTG measures and transitional measures. |
| C0012/R0050 | Without phasing-in mechanism for extrapolation — Eligible own funds to meet Solvency Capital Requirement | Total amount of eligible own funds to meet SCR calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0012/R0010.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0050 | Impact of phasing-in mechanism for extrapolation — Eligible own funds to meet Solvency Capital Requirement | Amount of the adjustment to the position of eligible own funds to meet SCR due to the application of the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0014/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0020/R0010.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| C0030/R0050 | Impact of transitional on technical provisions — Eligible own funds to meet SCR | Amount of the adjustment to the position of eligible own funds to meet SCR due to the application of the transitional deduction to technical provisions.  The calculation of this amount shall be performed in accordance with the instructions set out in C0030/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0040/R0010.  If the 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 position of eligible own funds to meet SCR due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  The calculation of this amount shall be performed in accordance with the instructions set out in C0050/R0010. |
| C0054/R0050 | Impact of all transitionals — Eligible own funds to meet Solvency Capital Requirement | Amount of the adjustment to the position of eligible own funds to meet SCR due to the application of all transitionals including the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0054/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0060/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0070/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0080/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0090/R0010. |
| C0100/R0050 | Impact of all LTG measures and transitionals — Eligible own funds to meet SCR | Amount of the adjustment to the position of eligible own funds to meet SCR due to the application of the LTG measures and transitional measures. |
| 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 LTG measures and transitional measures. |
| C0012/R0060 | Without phasing-in mechanism for extrapolation — Eligible own funds to meet Solvency Capital Requirement –Tier 1 | Total amount of eligible own funds to meet SCR–Tier 1 calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0012/R0010.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0060 | Impact of phasing-in mechanism for extrapolation — Eligible own funds to meet Solvency Capital Requirement –Tier 1 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 1 due to the application of the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0014/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0020/R0010.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| C0030/R0060 | Impact of transitional on technical provisions — Eligible own funds to meet SCR–Tier 1 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 1 due to the application of the transitional deduction to technical provisions.  The calculation of this amount shall be performed in accordance with the instructions set out in C0030/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0040/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0050/R0010. |
| C0054/R0060 | Impact of all transitionals — Eligible own funds to meet Solvency Capital Requirement –Tier 1 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 1 due to the application of all transitionals including the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0054/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0060/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0070/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0080/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0090/R0010. |
| C0100/R0060 | Impact of all LTG measures and transitionals — Eligible own funds to meet SCR–Tier 1 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 1 due to the application of the LTG measures and transitional measures. |
| 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 LTG measures and transitional measures. |
| C0012/R0070 | Without phasing-in mechanism for extrapolation — Eligible own funds to meet Solvency Capital Requirement –Tier 2 | Total amount of eligible own funds to meet SCR–Tier 2 calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0012/R0010.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0070 | Impact of phasing-in mechanism for extrapolation — Eligible own funds to meet Solvency Capital Requirement –Tier 2 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 2 due to the application of the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0014/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0020/R0010.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| C0030/R0070 | Impact of transitional on technical provisions — Eligible own funds to meet SCR–Tier 2 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 2 due to the application of the transitional deduction to technical provisions.  The calculation of this amount shall be performed in accordance with the instructions set out in C0030/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0040/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0050/R0010. |
| C0054/R0070 | Impact of all transitionals — Eligible own funds to meet Solvency Capital Requirement –Tier 2 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 2 due to the application of all transitionals including the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0054/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0060/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0070/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0080/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0090/R0010. |
| C0100/R0070 | Impact of all LTG measures and transitionals — Eligible own funds to meet SCR–Tier 2 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 2 due to the application of the LTG measures and transitional measures. |
| 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 LTG measures and transitional measures. |
| C0012/R0080 | Without phasing-in mechanism for extrapolation — Eligible own funds to meet Solvency Capital Requirement –Tier 3 | Total amount of eligible own funds to meet SCR–Tier 3 calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0012/R0010.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0080 | Impact of phasing-in mechanism for extrapolation — Eligible own funds to meet Solvency Capital Requirement –Tier 3 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 3 due to the application of the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0014/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0020/R0010.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| C0030/R0080 | Impact of transitional on technical provisions — Eligible own funds to meet SCR–Tier 3 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 3 due to the application of the transitional deduction to technical provisions.  The calculation of this amount shall be performed in accordance with the instructions set out in C0030/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0040/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0050/R0010. |
| C0054/R0080 | Impact of all transitionals — Eligible own funds to meet Solvency Capital Requirement –Tier 3 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 3 due to the application of all transitionals including the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0054/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0060/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0070/R0010. |
| 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 with adjustments for LTG and transitional measures as described in C0080/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0090/R0010. |
| C0100/R0080 | Impact of all LTG measures and transitionals — Eligible own funds to meet SCR–Tier 3 | Amount of the adjustment to the position of eligible own funds to meet SCR–Tier 3 due to the application of the LTG measures and transitional measures. |
| C0010/R0090 | Amount with LTG measures and transitionals — SCR | Total amount of SCR calculated considering technical provisions including the adjustments due to the LTG measures and transitional measures |
| C0012/R0090 | Without phasing-in mechanism for extrapolation –Solvency Capital Requirement | Total amount of SCR calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0012/R0010.  If the phasing-in mechanism for extrapolation is not applicable report the same amount as in C0010. |
| C0014/R0090 | Impact of phasing-in mechanism for extrapolation — Solvency Capital Requirement | Amount of the adjustment to the position of SCR due to the application of the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0014/R0010. |
| C0020/R0090 | Without transitional on technical provisions — SCR | Total amount of SCR calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0020/R0010.  If the transitional deduction to technical provisions is not applicable report the same amount as in C0012. |
| C0030/R0090 | Impact of transitional on technical provisions — SCR | Amount of the adjustment to the position of SCR due to the application of the transitional deduction to technical provisions.  The calculation of this amount shall be performed in accordance with the instructions set out in C0030/R0010. |
| C0040/R0090 | Without transitional on interest rate — SCR | Total amount of SCR calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0040/R0010.  If the 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 position of SCR due to the application of the transitional adjustment to the relevant risk-free interest rate term structure.  The calculation of this amount shall be performed in accordance with the instructions set out in C0050/R0010. |
| C0054/R0090 | Impact of all transitionals — Solvency Capital Requirement | Amount of the adjustment to the position of SCR due to the application of all transitional measures including the phasing-in mechanism for extrapolation.  The calculation of this amount shall be performed in accordance with the instructions set out in C0054/R0010. |
| C0060/R0090 | Without volatility adjustment and without other transitional measures — SCR | Total amount of SCR calculated considering Technical provisions with adjustments for LTG and transitional measures as described in C0060/R0010.  If the 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 position of SCR due to the application of the volatility adjustment. It shall reflect the impact of setting the volatility adjustment to zero.  The calculation of this amount shall be performed in accordance with the instructions set out in C0070/R0010. |
| C0080/R0090 | Without matching adjustment and without all the others — SCR | Total amount of SCR calculated considering technical provisions with adjustments for LTG and transitional measures as described in C0080/R0010.  If the 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 position of 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.  The calculation of this amount shall be performed in accordance with the instructions set out in C0090/R0010. |
| C0100/R0090 | Impact of all LTG measures and transitionals — SCR | Amount of the adjustment to the position of SCR due to the application of the LTG measures and transitional measures. |
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*S.23.01 — Own Funds*

*General comments:*

This section relates to the 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 (Accounting consolidation-based method), the items applicable when method 2 (Deduction and Aggregation method or D&A method) is used, exclusively or in combination with method 1, are clearly identified in the instructions.

Restricted Tier III own funds as defined in Article 80 of the Delegated Regulation should only be included in R0160/C0050 in case they are not part of the adjustment to the reconciliation reserve laid down in Article 81 of the Delegated Regulation 2015/35.

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|  | *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 to be deducted 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 Directive 2009/138/EC, to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0020/C0020 | Non–available called but not paid in ordinary share capital to be deducted 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 Directive 2009/138/EC that meets tier 1 unrestricted criteria and has to be deducted as per Article 330 of Delegated Regulation(EU) 2015/35. |
| R0020/C0040 | Non–available called but not paid in ordinary share capital to be deducted 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 Directive 2009/138/EC which meets the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| 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 to be deducted 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0060/C0030 | Non–available subordinated mutual member accounts to be deducted 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 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0060/C0040 | Non–available subordinated mutual member accounts to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0060/C0050 | Non–available subordinated mutual member accounts to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0070/C0010 | Surplus funds — total | This is the total amount of surplus funds that fall under Article 91 (2) of 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 to be deducted 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0080/C0020 | Non–available surplus funds to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items and has to be deducted as per Article 330 of the Delegated Regulation (EU) 2015/35. |
| 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 to be deducted 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0100/C0030 | Non–available preference shares at group level to be deducted — tier 1 Restricted | This is the amount of preference shares which are deemed non — available as defined in Article 222(2)–(5) of Directive 2009/138/EC and which meet the criteria for Tier 1 restricted items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0100/C0040 | Non–available preference shares to be deducted 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 Directive 2009/138/EC and which meet the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0100/C0050 | Non–available preference shares to be deducted 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 Directive 2009/138/EC and which meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| 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 to be deducted 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 Directive 2009/138/EC. |
| R0120/C0030 | Non–available share premium account related to preference shares to be deducted 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 Directive 2009/138/EC and which meets the criteria for Tier 1 restricted items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0120/C0040 | Non–available share premium account related to preference shares to be deducted 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 Directive 2009/138/EC and which meets the criteria for Tier 2 and has to be deducted as per Article 330 of the Delegated Regulation (EU) 2015/35. |
| R0120/C0050 | Non–available share premium account related to preference shares to be deducted 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 Directive 2009/138/EC and which meets the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| 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 in accordance with Article 75 of Directive 2009/138/EC. |
| R0130/C0020 | Reconciliation reserve — 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 in accordance with 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 to be deducted 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 Directive 2009/138/EC. |
| R0150/C0030 | Non–available subordinated liabilities to be deducted at group level — tier 1 restricted | This is the amount of subordinated liabilities that are deemed non–available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 1 restricted items. |
| R0150/C0040 | Non–available subordinated liabilities to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0150/C0050 | Non–available subordinated liabilities to be deducted 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 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| 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 | The amount equal to the value of net deferred tax assets not available to be deducted 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0170/C0050 | The amount equal to the value of net deferred tax assets not available to be deducted 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 Directive 2009/138/EC that meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0180/C0010 | Other own fund items approved by the supervisory authority as basic own funds not specified above - total | 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 to be deducted — 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 Directive 2009/138/EC and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0190/C0020 | Non–available own funds related to other own funds items approved by supervisory authority to be deducted — 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 Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0190/C0030 | Non–available own funds related to other own funds items approved by supervisory authority to be deducted — 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 Directive 2009/138/EC that meet the criteria for Tier 1 restricted items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0190/C0040 | Non–available own funds related to other own funds items approved by supervisory authority to be deducted — 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 Directive 2009/138/EC that meet the criteria for Tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0190/C0050 | Non–available own funds related to other own funds items approved by supervisory authority to be deducted — 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 Directive 2009/138/EC that meet the criteria for Tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0200/C0010 | Minority interests at group level– total | The total amount of minority interests at group level. |
| R0200/C0020 | Minority interests at group level– tier 1 unrestricted | The amount of minority interests at group levelthat meet the criteria for Tier 1 unrestricted items. |
| R0200/C0030 | Minority interests at group level– tier 1 restricted | The amount of minority interests at group level that meet the criteria for Tier 1 restricted items. |
| R0200/C0040 | Minority interests at group level– tier 2 | The amount of minority interests at group level that meet the criteria for Tier 2. |
| R0200/C0050 | Minority interests at group level– tier 3 | The amount of minority interests at group level that meet the criteria for Tier 3. |
| R0210/C0010 | Non-available minority interests to be deducted at group level — total | This is the total amount of minority interests at group level which are deemed non–available as defined in Article 222(2)–(5) of Directive 2009/138/EC, and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0210/C0020 | Non-available minority interests to be deducted at group level — tier 1 unrestricted | This is the amount of minority interests at group level which are deemed non–available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 1 unrestricted, and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0210/C0030 | Non-available minority interests to be deducted at group level — tier 1 restricted | This is the amount of minority interests at group level 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, and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0210/C0040 | Non-available minority interests to be deducted at group level — tier 2 | This is the amount of minority interests at group level which are deemed non–available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 2, and to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0210/C0050 | Non-available minority interests to be deducted at group level — tier 3 | This is the amount of minority interests at group level which are deemed non–available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 3, and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| *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 of 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.  Those participations are deducted from basic own funds and added back as own funds in accordance with the relevant sectoral rules in the rows from R0410 to R0440. |
| R0230/C0020 | Deductions of 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 in accordance with Article 228, paragraph 2 of 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 in accordance with the relevant sectoral rules in the rows from R0410 to R0440 — tier 1 unrestricted items. |
| R0230/C0030 | Deductions of participations 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.  Those participations are deducted from basic own funds and added back as own funds in accordance with the relevant sectoral rules in the rows from R0410 to R0440— tier 1 restricted items. |
| R0230/C0040 | Deductions of 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 in accordance with Article 228, paragraph 2 of the Directive 2009/138/EC.  Those participations are deducted from basic own funds and added back as own funds in accordance with the relevant sectoral rules in the rows from R0410 to R0440 — tier 2. |
| R0230/C0050 | Deductions of 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC.  Those participations are deducted from basic own funds and added back as own funds in accordance with the relevant sectoral rules in the rows from R0410 to R0440 — 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 in accordance with Article 228, paragraph 2 of 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 in accordance with Article 228, paragraph 2 of 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 in accordance with Article 228, paragraph 2 of 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC, as part of the value reported in row R0230 — tier 2 |
| R0250/C0010 | Deductions of 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, in accordance with Article 229 of Directive 2009/138/EC. |
| R0250/C0020 | Deductions of 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, in accordance with Article 229 of Directive 2009/138/EC — tier 1 unrestricted. |
| R0250/C0030 | Deductions of 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, in accordance with Article 229 of Directive 2009/138/EC — tier 1 restricted. |
| R0250/C0040 | Deductions of 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, in accordance with Article 229 of Directive 2009/138/EC, Tier 2. |
| R0250/C0050 | Deductions of 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, in accordance with Article 229 of Directive 2009/138/EC, Tier 3. |
| R0260/C0010 | Deduction for participations included via Deduction and Aggregation method 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 method when the combination of methods is used. |
| R0260/C0020 | Deduction for participations included with Deduction and Aggregation method 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 Deduction and Aggregation method 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 method when a combination of methods is used — tier 1 restricted. |
| R0260/C0040 | Deduction for participations included with Deduction and Aggregation method 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 Deduction and Aggregation method 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 to be deducted — total | This is the total of non– available own fund items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0270/C0020 | Total of non–available own fund items to be deducted — tier 1 unrestricted | This is the non– available own fund items in Tier 1 unrestricted items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0270/C0030 | Total of non–available own fund items to be deducted — tier 1 restricted | This is the non–available own fund items — tier 1 restricted items and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0270/C0040 | Total of non–available own fund items to be deducted — tier 2 | This is the non–available own fund items — tier 2 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| R0270/C0050 | Total of non–available own fund items to be deducted — tier 3 | This is the non–available own fund items — tier 3 and has to be deducted as per Article 330 of Delegated Regulation (EU) 2015/35. |
| 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 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 2013/36/EC. |
| R0340/C0040 | Letters of credit and guarantees under Article 96(2) of 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 2013/36/EC that meet the criteria for Tier 2. |
| R0350/C0010 | Letters of credit and guarantees other than under Article 96(2) of 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 2013/36/EC. |
| R0350/C0040 | Letters of credit and guarantees other than under Article 96(2) of 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 2013/36/EC. |
| R0350/C0050 | Letters of credit and guarantees other than under Article 96(2) of 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 2013/36/EC. |
| R0360/C0010 | Supplementary members calls under first subparagraph of Article 96(3) of 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 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 Directive 2009/138/EC - total | 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 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 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 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 to be deducted— total | This is the total amount of ancillary own funds which are deemed non–available as defined in Article 222(2)–(5) of Directive 2009/138/EC. |
| R0380/C0040 | Non available ancillary own funds at group level to be deducted — tier 2 | This is the amount of ancillary own funds which are deemed non–available as defined in Article 222(2)–(5) of Directive 2009/138/EC that meet the criteria for Tier 2. |
| R0380/C0050 | Non available ancillary own funds at group level to be deducted — tier 3 | This is the amount of ancillary own funds which are deemed non–available as defined in Article 222(2)–(5) of 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 method 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. The inclusion of other financial sectors follow Article 329 of Delegated Regulation (EU) 2015/35, if not deducted in accordance with Article 228, paragraph 2 of 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 in accordance with Article 228, paragraph 2 of 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 in accordance with Article 228, paragraph 2 of 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 in accordance with Article 228, paragraph 2 of 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. |
| 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 |
| 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 |
| 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 |
| 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 |
| R0430/C0010 | Non–regulated undertakings 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC. |
| R0430/C0020 | Non–regulated undertakings 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC. |
| R0430/C0030 | Non–regulated undertakings 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC. |
| R0430/C0040 | Non–regulated undertakings 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 in accordance with Article 228, paragraph 2 of Directive 2009/138/EC. |
| R0440/C0010 | Total own funds of other financial sectors — total | Total of own funds in other financial sectors.  The value of the participation in the other financial sectors is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.  . |
| R0440/C0020 | Total own funds of other financial sectors — tier 1 unrestricted | Total of own funds in other financial sectors –tier 1 unrestricted.  The value of the participation in the other financial sectors is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440.  . |
| R0440/C0030 | Total own funds of other financial sectors — tier 1 restricted | Total of own funds in other financial sectors –tier 1 restricted.  The value of the participation in the other financial sectors is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440. |
| R0440/C0040 | Total own funds of other financial sectors — tier 2 | Total of own funds in other financial sectors –tier 2.  The value of the participation in the other financial sectors is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440. |
| R0440/C0050 | Total own funds of other financial sectors — Tier 3 | Total of own funds in other financial sectors –Tier 3.  The value of the participation in the other financial sectors is deducted in R0230, and the own funds according to the own sectoral rule of own funds of such undertakings are reported in R0440. |
| *Own funds when using the Deduction and Aggregation method (D&A) exclusively, or in combination with method 1* |  |  |
| R0450/C0010 | Own funds aggregated when using the Deduction and Aggregation method or combination of methods — 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 Deduction and aggregation method or a combination of methods; after the deduction of non–available own funds at group level. |
| R0450/C0020 | Own funds aggregated when using the Deduction and Aggregation method or combination of methods — 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 Deduction and aggregation method 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 Deduction and Aggregation method, 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 Deduction and aggregation method 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 Deduction and Aggregation method 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 Deduction and aggregation method 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 Deduction and Aggregation method 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 Deduction and aggregation method 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 Deduction and Aggregation method, 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 Deduction and Aggregation method, 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 Deduction and Aggregation method, 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 Deduction and Aggregation method, 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 Deduction and Aggregation method ,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 part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) –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 part of the group SCR but excluding the own funds from other financial sectors, and the own funds from the undertakings included via Deduction and aggregation method (D&A). |
| R0520/C0020 | Total available own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 1 unrestricted | This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated part of the group SCR but excluding the own funds from other financial sectors, and the own funds from the undertakings included via Deduction and aggregation method and meet the criteria to be included in Tier 1 unrestricted items. |
| R0520/C0030 | Total available own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 1 restricted | This is the own funds of the undertaking, comprising basic own funds after deductions, that are available to meet the consolidated part of the group SCR but excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method and that meet the criteria to be included in Tier 1 restricted items. |
| R0520/C0040 | Total available own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method ) — 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 part of the group SCR but excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method and that meet the criteria to be included in Tier 2. |
| R0520/C0050 | Total available own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method)– 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 part of the group SCR but excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method and that meet the criteria to be included in Tier 3. |
| R0560/C0010 | Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from undertakings included via D&A method) — total | This is the total group own funds which are eligible to cover the consolidated part of the group SCR (excluding own funds from other financial sectors, and from the undertakings included via Deduction and aggregation method) 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 Delegated Regulation (EU) 2015/35) consistently |
| R0560/C0020 | Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from undertakings included via D&A method) — tier 1 unrestricted | This is the group own funds which are eligible under the limits set out to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and from the undertakings included via Deduction and aggregation method), that meet the criteria for Tier 1 unrestricted items. |
| R0560/C0030 | Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from undertakings included via D&A method) — tier 1 Restricted | This is the own funds which are eligible under the limits set out to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and from the undertakings included via Deduction and aggregation method), that meet the criteria for Tier 1 restricted items. |
| R0560/C0040 | Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 2 | This is the own funds which are eligible under the limits set out to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method), that meet the criteria for Tier 2. |
| R0560/C0050 | Total eligible own funds to meet the consolidated part of the group SCR (excluding own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 3 | This is the own funds which are eligible under the limits set out to meet the consolidated part of the group SCR (excluding own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method), that meet the criteria for Tier 3. |
| R0530/C0010 | Total available own funds to meet the minimum consolidated group SCR – total | This is the total own funds of the group, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method. |
| R0530/C0020 | Total available own funds to meet the minimum consolidated group SCR– tier 1 unrestricted | This is the own funds of the group, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, 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 consolidated group SCR, excluding the own funds from other financial sectors, and own funds from the undertakings included via Deduction and aggregation method,  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 group, comprising basic own funds after deductions, that are available to meet the minimum consolidated group SCR, excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, and that meet the criteria to be included in Tier 2. |
| 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 excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method. |
| 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 excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, 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 excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, 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, excluding the own funds from other financial sectors and own funds from the undertakings included via Deduction and aggregation method, that meet the criteria to be included in Tier 2. |
| R0800/C0010 | Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method) – Total | This is total eligible own funds that are available to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and aggregation method) - Total |
| R0800/C0020 | Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method) - tier 1 unrestricted | This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 1 unrestricted items. |
| R0800/C0030 | Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method) - tier 1 restricted | This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 1 restricted items. |
| R0800/C0040 | Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method) — tier 2 | This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 2. |
| R0800/C0050 | Total eligible own funds to meet the consolidated group SCR (including own funds from other financial sectors, excluding own funds from undertakings included via D&A method method) — tier 3 | This is total eligible own funds that are available to meet the consolidated group SCR (i.e. including own funds from other financial sectors, excluding own funds from undertakings included via Deduction and Aggregation method) that meet the criteria to be included in Tier 3. |
| R0810/C0010 | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) - total | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) – Total |
| R0810/C0020 | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) - tier 1 unrestricted | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) – that meet the criteria to be included in Tier 1 unrestricted items |
| R0810/C0030 | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) - tier 1 restricted | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) – that meet the criteria to be included in Tier 1 restricted items |
| R0810/C0040 | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) — tier 2 | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) - that meet the criteria to be included in Tier 2 |
| R0810/C0050 | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from undertakings included via D&A method) — tier 3 | Total eligible own funds to meet the group SCR (excluding own funds from other financial sectors, including own funds from the undertakings included via Deduction and Aggregation method) - that meet the criteria to be included in Tier 3 |
| R0660/C0010 | Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) - total | This is the total eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, to meet the total group SCR. |
| R0660/C0020 | Total eligible own funds to meet the Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) - tier 1 unrestricted | This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method, 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 Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 1 restricted | This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method 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 Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) tier 2 | This is the eligible own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method 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 Total group SCR (including own funds from other financial sectors and own funds from undertakings included via D&A method) — tier 3 | This is the eligible available own funds, including the own funds from the other financial sectors, and own funds from the undertakings included via Deduction and aggregation method to meet the total group SCR that meet the criteria to be included in Tier 3 |
| R0820/C0010 | Consolidated part of the Group SCR (excluding CR for other financial sectors and SCR for undertakings included via D&A method) - total | Consolidated part of Group SCR, excluding CR for other financial sectors and SCR for undertakings included via Deduction and aggregation method.  This is the SCR based on art 336 (a), (b), (d) and (e) of Delegated Regulation (EU) 2015/35 including any capital add-on  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 of Directive 2009/138/EC. |
| R0860/C0010 | Capital requirements (CR) for other financial sectors | This is the total capital requirements for related undertakings belonging to other financial sectors, as calculated according to the sectoral rules |
| R0590/C0010 | Consolidated Group SCR (including CR for other financial sectors, excluding SCR for undertakings included via D&A method) | Consolidated group SCR calculated for the consolidated data under method 1 in accordance with Article 336, (a), (b), (c), (d) and (e) of Delegated Regulation (EU) 2015/35. Including any capital add-on.  In case the minimum consolidated Group SCR (R0610/C0010) is higher than the sum of R0820/C0010 and R0860/C0010, that minimum (R0610/C0010) shall be reported  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. |
| R0670/C0010 | SCR for undertakings included via D&A method | This is the total of solvency capital requirements for related undertakings included with Deduction and Aggregation method. This cell shall include sum of the proportional share of the SCR for undertakings included via Deduction and aggregation method. It is only relevant in case of Deduction and aggregation method and combination of methods. |
| R0830/C0010 | Group SCR (excluding CR for other financial sectors, including SCR for undertakings included via D&A method) | The group SCR is the sum of the consolidated part of the group SCR calculated in accordance with Article 336, (a), (b), (d) and (e) of Delegated Regulation (EU) 2015/35 and any capital-add on (R0820/C0010) and the SCR for undertakings included via Deduction and aggregation method (R0670/C0010).  In case the minimum consolidated Group SCR (R0610/C0010) is higher than the amount reported on R0820/C0100, then the group SCR is the sum of R0610/C0010 and R0670/C0010.  The group SCR shall not include the capital requirements from other financial sectors (Article 336 (c) of Delegated Regulation (EU) 2015/35). |
| R0680/C0010 | Total Group SCR (including CR for other financial sectors and SCR for undertakings included via D&A method) | The total group SCR is the sum of the consolidated group SCR (R0590/C0010)and the SCR for undertakings included via Deduction and aggregation method (R0670/C0010). |
| R0630/C0010 | Ratio of Eligible own funds (R0560) to the consolidated part of the group SCR (R0820) - ratio excluding other financial sectors, and undertakings included via D&A method | This is the solvency ratio calculated as the total of eligible own funds to meet the consolidated part of the group SCR divided by the consolidated part of the group SCR, excluding own funds and capital requirements from other financial sectors and own funds and solvency capital requirements from undertakings included via Deduction and aggregation method. |
| R0650/C0010 | Ratio of Eligible own funds (R0570) to Minimum Consolidated Group SCR (R0610) | 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 Deduction and aggregation method). |
| R0840/C0010 | Ratio of Eligible own funds (R0800) to the Consolidated group SCR(R0590) - ratio including other financial sectors but excluding undertakings included via D&A method | 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, including capital requirements and own funds from other financial sectors but excluding SCR and own funds from the undertakings included via Deduction and aggregation method. |
| R0850/C0010 | Ratio of Eligible own funds (R0810) to the Group SCR (R0830) - ratio excluding other financial sectors, including undertakings included via D&A method | This is the solvency ratio calculated as the total eligible own funds to meet the consolidated part of the group SCR divided by the Consolidated group SCR excluding own funds and CR from the other financial sectors but including own funds and SCR from the undertakings included via Deduction and Aggregation method. |
| R0690/C0010 | Ratio of Total Eligible own funds (R0660) to the Total group SCR (R0680) – ratio including other financial sectors and undertakings included via D&A method | This is solvency ratio calculated as the Total of eligible own funds to meet the Total group SCR divided by the total group SCR, including other financial sectors, and undertakings included via Deduction and aggregation method. |
| *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 foreseeable dividends, distributions and charges according to Article 70 Delegated Regulation (EU) 2015/35 applied mutatis mutandis for the group. |
| 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 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 such as those 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 group. |
| 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 gross of reinsurance and taxes (i.e. without considering their impact) for the life business of the group. |
| 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 gross of reinsurance and taxes (i.e. without considering their impact) for the non–life business of the group. |
| R0790/C0060 | Total Expected profits included in future premiums (EPIFP) | This is the total amount calculated as expected profits included in future premiums. It shall be reported gross of reinsurance and taxes. |

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

*General comments:*

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

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|  | *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 –Paid 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 template shall be reported if the amount of the own funds for any tier change more than 5% or less than -5% compared to the previous year calculated as below.

*% change (T; T-1)*:=

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 the annual submission for groups regardless of the method used for the calculation of the group solvency.

This template shall be reported if the amount of the own funds for any tier change more than 5% or less than -5% compared to the previous year calculated as below

*% change (T; T-1)*:=

In case of non-available OF items, the threshold doesn’t apply and the whole template is to be reported regardless of whether any deduction from the group own funds is made or not.

|  |  |  |
| --- | --- | --- |
|  | *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 closed 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 a group. |
| 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. |
| C0311 | Subordinated liabilities — Issuing entity | This shall indicate the code of the issuing entity of the subordinated liabilities belonging to the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC. |
| 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 belonging to the group in the meaning of Article 212(1)(c) of Directive 2009/138/EC, if any. If not specific this item shall not be reported. This column is kept for the internal lenders, if any. |
| 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 future 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). |
| C0430 | Subordinated liabilities — % of the issue held by entities in the group | This is the % of the issue held by any counterparty belonging to 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 value of the subordinated liabilities that is included in the total group subordinated liabilities and that contributes to group own funds. |
| 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 of item | 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 of ancillary own funds | 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 | 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 | Ring–fenced fund/ matching adjustment portfolio — Notional SCR | This is the notional SCR of each ring–fenced fund/each matching adjustment portfolio. |
| C0680 | 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 | 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 | Ring–fenced fund/ matching adjustment portfolio — Future transfers attributable to shareholders | Value of future transfers attributable to shareholders in accordance with Article 80 (2) of Delegated Regulation (EU) 2015/35. |
| C0710 | 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 in accordance with Article 81 of Delegated Regulation (EU) 2015/35. |
| RFF/matching adjustment portfolios deduction | | |
| C0970/R0010 | 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 total deduction for ring–fenced funds and matching adjustment portfolios reported in C0710. |
| *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* | | |
| C0720 | Related (Re)insurance undertakings, Insurance Holding Company, Mixed Financial Holding Company, Ancillary services undertakings and SPV 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 the Group SCR | Where method 1 is applied to related undertakings referred to in points (a) or (c) of Article 335(1) of Commission Delegated Regulation 2015/35, the contribution of each related undertaking to the consolidated group SCR shall be determined according to Article 330(6) of Commission Delegated Regulation 2015/35.  As regards insurance holding companies and mixed financial holding companies, Articles 226 and 235 of Directive 2009/138/EC shall apply.  For related insurance and reinsurance undertakings which are not subsidiaries (Article 335(1)(d) of Commission Delegated Regulation 2015/35) included via method 1,  the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR.  For undertakings included in consolidated data with proportional consolidation, according to Article 335(1)(c) of Commission Delegated Regulation 2015/35, only the proportional share of the SCR at individual entity level is included in the above calculation.  For method 2, the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR. |
| C0760 | Non available own funds related to other own fund items approved by supervisory authority | 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 (re)insurance undertakings (Article 222 (2) to (5) of Directive 2009/138/EC and Article 330 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 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 (3) 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 (3) 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 (3) 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 (3) of Delegated Regulation (EU) 2015/35) |
| C0830 | An amount equal to the value of non available net deferred tax assets | 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 (3) of Delegated Regulation (EU) 2015/35) |
| C0840 | Non available share premium account related to preference shares | Non available share premium account related to 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 (3) of Delegated Regulation (EU) 2015/35) |
| C0841 | Non-available own funds in the reconciliation reserve | Non-available own funds related to own-funds in the reconciliation reserve |
| C0842 | Total non-available own funds | Total of non-available own funds identified after the availability assessment at group level, in accordance with Article 222(4) of 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 Directive 2009/138/EC (i.e. surplus funds and any subscribed but not paid–up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (e.g. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets). |
| C0850 | Total non available own funds to be deducted | Total non-available own funds to be deducted at group level.  In accordance with Article 222(4) of 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 Directive 2009/138/EC (i.e. surplus funds and any subscribed but not paid–up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (e.g. 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 in C0842 does not exceed the contribution of the related undertaking to the group SCR, this deduction in C0850 is not needed as part of the calculation. |
| C0851 | Non-Available Minority interests | Minority interest at group level when method 1 is applied, in subsidiary EEA and non-EEA (re)insurance undertakings, insurance holding companies, mixed financial holding companies or ancillary services undertakings (Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0750 | Non-Available Minority interests to be deducted from the group own funds | Non available minority interests to be deducted from the group own funds, when the method 1 is applied, that is any minority interests in the eligible own funds (after considering the deduction of non available own funds in C0850) of (re) insurance subsidiary exceeding the contribution of the solo SCR to the group SCR. (Article 330 (4) of Delegated Regulation (EU) 2015/35) |
| C0870 | Non-available own funds related to other own fund items approved by supervisory authority | This is the total amount for non-available own funds related to other own fund items approved by supervisory authority at group level |
| 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 at group level |
| 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 | 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 | This is the total overall amount of non-available share premium account related to preference shares at group level |
| C0951 | Non-available own funds in the reconciliation reserve | This is the total of non-available own funds related to own funds in the reconciliation reserve at group level. |
| C0962 | Total non-available own funds | Total of non-available own funds identified after the availability assessment at group level, in accordance with Article 222(4) of 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 Directive 2009/138/EC (i.e. surplus funds and any subscribed but not paid–up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (e.g. ancillary own funds, preferences shares, subordinated mutual member account, subordinated liabilities and the value of net deferred tax assets). |
| C0960 | Total non-available own funds to be deducted | This is the total overall amount of non-available own funds to be deducted from the group own funds.  In accordance with Article 222(4) of 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 Directive 2009/138/EC (i.e. surplus funds and any subscribed but not paid–up capital) and in Article 330 of Delegated Regulation (EU) 2015/35 (e.g. 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 in C0842 does not exceed the contribution of the related undertaking to the group SCR, this deduction in C0850 is not needed as part of the calculation. |
| C0861 | Minority interests | This is the overall total amount of minority interests at group level |
| C0860 | Minority interests to be deducted from the group own funds | This is the overall total amount of minority interests to be deducted at group level. |

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

*General comments:*

This section relates to the annual submission of information for groups, 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 an 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:

1. 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;
2. 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;
3. 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:

, where

|  |  |  |  |
| --- | --- | --- | --- |
| — | *adjustment* | = | Adjustment calculated according to one of the three methods referred above |
| — | *BSCR′* | = | Basic solvency capital requirement calculated according to the information reported in this template (C0040/R0100) |
| — | *nSCRint* | = | nSCR for intangible assets risk according to the information reported in this template (C0040/R0070) |

1. 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:

a) 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;

b) 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 in accordance with Article 205 of Delegated Regulation (EU) 2015/35.  This amount shall fully consider diversification effects in accordance with 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 as laid down in Article 206 of Delegated Regulation (EU) 2015/35.  This amount shall fully consider diversification effects as laid down in 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, including diversification within each risk module, 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, including diversification within each risk module, 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 in accordance with Article 205 of Delegated Regulation (EU) 2015/35 for 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 as laid down in Article 206 of Delegated Regulation (EU) 2015/35, as calculated using the standard formula.  This amount shall fully consider the diversification effects referred to in 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 referred to in Article 205 of Delegated Regulation (EU) 2015/35, as calculated using the standard formula.  This amount shall fully consider diversification effects as laid down in 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 in accordance with 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 in accordance with 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 calculated on the basis of Art. 336 (a) of Delegated Regulation (EU) 2015/35, excluding capital add–on | Amount of the SCR, before any capital add–on, calculated in accordance with Article 336 (a), i.e. on the basis of consolidated data as referred to in Article 335 (1) points (a), (b) and (c) of the Delegated Regulation (EU) 2015/35 including data of controlled collective investment undertakings and investments packaged as funds. |
| R0210/C0100 | Capital add-ons already set | Amount of capital add–on that had been set at the reporting reference date. It does not include capital add–ons set between that date and the submission of the data to the supervisory authority. |
| R0211/C0100 | of which, capital add–ons already set – Article 37 (1) Type a | Amount of capital add–on that had been set at the reporting reference date. It does 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. |
| R0212/C0100 | of which, capital add–ons already set - Article 37 (1) Type b | Amount of capital add–on that had been set at the reporting reference date. It does 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. |
| R0213/C0100 | of which, capital add–ons already set - Article 37 (1) Type c | Amount of capital add–on that had been set at the reporting reference date. It does 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. |
| R0214/C0100 | of which, capital add–ons already set - Article 37 (1) Type d | Amount of capital add–on that had been set at the reporting reference date. It does 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 | Consolidated Group SCR | Amount of the Solvency Capital Requirement for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC.  It shall include all components of the consolidated group SCR; SCR calculated on the basis of consolidated data (R0200), including capital add-ons (R0210), and including capital requirements of undertakings from other financial sectors (R0500), capital requirement for non-controlled participation requirements (R0540), capital requirement for residual undertakings (R0550) and capital requirements for collective investment undertakings or investments packaged as funds (R0555) . |
| *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. |
| 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 undertakings carrying out financial activities | Amount of capital requirement for non-regulated undertakings 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 undertakings carrying out financial activities. |
| R0540/C0100 | Capital requirement for non–controlled participations | Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies or mixed financial holding companies which are not subsidiaries, in accordance with Article 336 (b) of Delegated Regulation (EU) 2015/35. 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 (d) of Delegated Regulation (EU) 2015/35. |
| R0555/C0100 | Capital requirement for collective investment undertakings or investments packaged as funds | Amount determined in accordance with Article 336 (e) of Delegated Regulation (EU) 2015/35. |
| R0560/C0100 | SCR for undertakings included via D&A method | 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 | Total group Solvency capital requirement | Overall SCR for all undertakings regardless of the method used.  The total group solvency capital requirement is expected to be equal to the sum of R0220 and R0560.  In case the minimum consolidated group SCR (R0470) is higher than the Consolidated group SCR (R0220), then the total group solvency capital requirement is expected to be equal to the sum of R0470 and R0560. |

*S.25.05 – Solvency Capital Requirement - for groups using an internal model (partial or full)*

*General comments:*

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

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

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

The purpose of this template is to collect data on an aggregate level and show diversification benefits between separate risk modules. All values should be reported before any tax effects unless otherwise stated.

For group reporting the following specific requirements shall be met:

1. The information until R0470 (S.25.05.04.02) 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 (S.25.05.04.02) 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.

Template SR.25.05 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).

Partial internal model:

All rows for C0010 refer to the 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 should be the amount of the loss-absorbing capacity (these amounts should 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 with are embedded in the calculation, but not whose which are modelled as a separate component.

These amounts shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.

When 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.

Template SR.25.05 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 should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.

For those groups 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 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 (C0050) 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 to 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)

Full internal model:

Template SR.25.05 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 an RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.

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|  | **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 and must be consistent over time and with the fund/portfolio number reported in other templates.  When item Z0020 = 2, then report “0” |
| C0010/R0020 | Total diversification | Amount of the diversification effects within and between risk modules.  This amount should be reported as a negative value.  Same as S.26.08.04 C0010/R0020 |
| C0010/R0030 | Total diversified risk before tax | Amount of diversified capital charges before tax.  Same as S.26.08.04 C0010/R0030. |
| C0010/R0040 | Total diversified risk after tax | Amount of diversified capital charges after tax.  Same as S.26.08.04 C0010/R0040. |
| C0010/R0070 | Total market & credit risk | Same as S.26.08.04 C0010/R0070. |
| C0010/R0080 | Market & Credit risk - diversified | Same as S.26.08.04 C0010/R0080. |
| C0010/R0190 | Credit event risk not covered in market & credit risk | Same as S.26.08.04 C0010/R0190. |
| C0010/R0200 | Credit event risk not covered in market & credit risk - diversified | Same as S.26.08.04 C0010/R0200. |
| C0010/R0270 | Total Business risk | Same as S.26.08.04 C0010/R0270. |
| C0010/R0280 | Total Business risk - diversified | Same as S.26.08.04 C0010/R0280. |
| C0010/R0310 | Total Net Non-life underwriting risk | Same as S.26.08.04 C0010/R0310. |
| C0010/R0320 | Total Net Non-life underwriting risk - diversified | Same as S.26.08.04 C0010/R0320. |
| C0010/R0400 | Total Life & Health underwriting risk | Same as S.26.08.04 C0010/R0370. |
| C0010/R0410 | Total Life & Health underwriting risk - diversified | Same as S.26.08.04 C0010/R0380. |
| C0010/R0480 | Total Operational risk | Same as S.26.08.04 C0010/R0480. |
| C0010/R0490 | Total Operational risk - diversified | Same as S.26.08.04 C0010/R0490. |
| C0010/R0500 | Other risk | Same as S.26.08.04 C0010/R0500. |
| C0050/R0020-R0530 | Allocation from adjustments due to RFF and Matching adjustment portfolios | Where applicable, part of the adjustment allocated to each risk module and submodule according to the procedure described in the general comments. This amount shall be positive.  Applicable only for partial internal models. |
| C0060/R0020-R0530 | 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/R0020-R0530 | Amount modelled | For each component, this cell represents the amount calculated according to the partial internal model.  Applicable only for partial internal models. |
| R0110/C0100 | Total undiversified components | Sum of all undiversified components.  S.25.05\_C0010\_R0070 + S.25.05, C0010\_R0190 + S.26.08\_C0010\_R0210 + S.26.08\_C0010\_R0220 + S.26.08\_C0010\_R0230 + S.26.08\_C0010\_R0240 + S.26.08\_C0010\_R0250 + S.26.08\_C0010\_R0260 + S.25.05\_C0010\_R0270 + S.25.05\_C0010\_R0310 + S.25.05\_C0010\_R0400 + S.25.05\_C0010\_R0480 + S.25.05\_C0010\_R0500 |
| R0060/C0100 | Diversification | The total amount of the diversification between components reported in C0010.  This amount does not include diversification effects inside each component, which shall be embedded in the values reported in C0010.  This amount should 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.  Applicable only for partial internal models. |
| R0160/C0100 | Capital requirement for business operated in accordance with Art. 4 of Directive 2003/41/EC | Amount of the capital requirement, calculated in accordance with 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 calculated on the basis of Art. 336 (a) of Delegated Regulation (EU) 2015/35, excluding capital add–on | Amount of the SCR, before any capital add–on, calculated in accordance with Article 336 (a), i.e. on the basis of consolidated data as referred to in Article 335 (1) points (a), (b) and (c) of the Delegated Regulation (EU) 2015/35 including data of controlled collective investment undertakings and investments packaged as funds. |
| R0210/C0100 | Capital add–ons already set | Amount of capital add–on that had been set at the reporting reference date. It does not include capital add–ons set between that date and the submission of the data to the supervisory authority. |
| R0211/C0100 | Of which, capital add-ons already set - Article 37 (1) Type a | Amount of type (a) capital add-on in accordance with Article 37 (1) of Directive 2009/138/EC (2014/51/EU) that had been set at the reporting reference date. It does 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. |
| R0212/C0100 | Of which, capital add-ons already set - Article 37 (1) Type b | Amount of type (b) capital add-on in accordance with Article 37 (1) of Directive 2009/138/EC (2014/51/EU) that had been set at the reporting reference date. It doesnot 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. |
| R0213/C0100 | Of which, capital add-ons already set - Article 37 (1) Type c | Amount of type (c) capital add-on in accordance with Article 37 (1) of Directive 2009/138/EC (2014/51/EU) that had been set at the reporting reference date. It doesnot 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. |
| R0214/C0100 | Of which, capital add-ons already set - Article 37 (1) Type d | Amount of type (d) capital add-on in accordance with Article 37 (1) of Directive 2009/138/EC (2014/51/EU) that had been set at the reporting reference date. It doesnot 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 | Consolidated Group SCR | Overall capital requirement including capital add-ons for undertakings under method 1 as defined in Article 230 of Directive 2009/138/EC. It shall include all components of the consolidated SCR, including capital requirements of undertakings from other financial sectors, capital requirement for non-controlled participation, capital requirement for residual undertakings and capital requirement for collective investment undertakings or investments packaged as funds. |
| **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 reported as a negative amount. |
| R0310/C0100 | Amount/estimate of the loss absorbing capacity for deferred taxes | Amount/Estimate of the overall adjustment for deferred taxes, including the part embedded in the components and the part reported as a single component. This amount shall be reported as a negative amount. |
| R0400/C0100 | Capital requirement for duration-based equity risk sub-module | Amount of the capital requirement for duration-based equity risk sub-module.  Applicable only for partial internal models. |
| R0410/C0100 | Total amount of notional Solvency Capital Requirements for remaining part | Amount of the notional SCRs of remaining part when undertaking 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 undertaking 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 options shall be used:  1 - Full recalculation  2 - Simplification at risk sub-module level  3 - Simplification at risk module level  4 - No adjustment  When the undertaking has no RFF (or have only RFF under Article 304 of Directive 2009/138/EC) it shall select option 4.  Applicable only for partial internal models. |
| 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 art. 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. |
| 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 undertakings carrying out financial activities | Amount of capital requirement for non-regulated undertakings 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 | Amount of the proportional share of the Solvency Capital Requirements of the related insurance and reinsurance undertakings and insurance holding companies or mixed financial holding companies which are not subsidiaries. |
| R0550/C0100 | Capital requirement for residual undertakings | Amount determined in accordance with Article 336 (d) of Delegated Regulation (EU) 2015/35. |
| R0555/C0100 | Capital requirement for collective investment undertakings or investments packaged as funds | Amount determined in accordance with Article 336 (e) of Delegated Regulation (EU) 2015/35. |
| R0560/C0100 | SCR for undertakings included via D&A method | 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 | Total group Solvency capital requirement | Overall SCR for all undertakings regardless of the method used.  The total group solvency capital requirement is expected to be equal to the sum of R0220 and R0560.  In case the minimum consolidated group SCR (R0470) is higher than the Consolidated group SCR (R0220), then the total group solvency capital requirement is expected to be equal to the sum of R0470 and R0560. |

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

*General comments:*

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

The template S.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 an 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 S.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:

a) 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;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

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|  | *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. |
| R0012/C0010 | Simplifications spread risk – bonds and loans | The options in the following closed list shall be used:  1 – Simplification for the purposes of Article 104  2 – Simplifications for the purposes of Article 105a  9 – Simplifications not used  Options 1 and 2 may be used simultaneously.  If R0012/C0010 = 1, only C0060 and C0080 shall be filled in for R0410 |
| R0014/C0010 | Simplifications market risk concentration– simplifications used | One of the options in the following closed list shall be used:  1 – Simplifications for the purposes of Article 105a  9 – Simplifications not used |
| 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  Where 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 requirement — 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. |
| R0221, R0230, R0231, 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. |
| R0221, R0230, R0231, 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 risk for 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 |
| R0261, R0270, R0271, 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. |
| R0261, R0270, R0271,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. |
| R0291/C0020, R0293-R0295/C0020 | Initial absolute values before shock – Assets – Equity risk –qualifying infrastructure corporate equities | This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure corporate equity.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0291/C0030 | Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities | This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying infrastructure corporate equity.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0040, R0293-R0295/C0040 | Absolute values after shock – Assets – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of the assets sensitive to equity risk for each kind of qualifying infrastructure corporate equity, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0291/C0050 | Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equity), after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0060 | Absolute value after shock – Net solvency capital requirement – Equity risk –qualifying infrastructure corporate equities | This is the net capital charge for equity risk (for each kind of qualifying infrastructure corporate equity), after the application of the adjustment for the loss-absorbing capacity of technical provisions. |
| R0291/C0070 | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equity), after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure corporate equities | This is the gross capital charge for equity risk for each kind of qualifying infrastructure corporate equity, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions. |
| R0292/C0020, R0296-R0298/C0020 | Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure equities other than corporate equities | This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure equity, other than corporate equities.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0292/C0030 | Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities other than corporate equities | This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying infrastructure equity, other than corporate equities.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0292/C0040, R0296-R0298/C0040 | Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities other than corporate equities | This is the absolute value of the assets sensitive to equity risk for each kind of qualifying infrastructure equity, other than corporate equities, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0292/C0050 | Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate equities | This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure equity, other than corporate equities), after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0292/C0060 | Absolute value after shock – Net solvency capital requirement – Equity risk –qualifying infrastructure equities other than corporate equities | This is the net capital charge for equity risk (for each kind of qualifying infrastructure equity other than corporate equities), after the application of the adjustment for the loss-absorbing capacity of technical provisions. |
| R0292/C0070 | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate equities | This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure equity other than corporate equities), after the shock, but before the application of the adjustment for the loss-absorbing capacity of technical provisions.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0292/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate equities | This is the gross capital charge for equity risk for each kind of qualifying infrastructure equity, other than corporate equities, i.e. before the application of the adjustment for 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 R0012/C0010 = 1 and/or 2, 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 R0012/C0010 = 1 and/or 2, this item represents gross solvency capital requirement for spread risk — bonds and loans calculated using simplifications. |
| 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 and infrastructure corporate.  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 and infrastructure corporate. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall 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 and infrastructure corporate, 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 and infrastructure corporate, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall 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 and infrastructure corporate, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  If R0012/C0010 = 1 and/or 2, this item shall 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 and infrastructure corporate, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall 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 and infrastructure corporate, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  If R0012/C0010 = 1 and/or 2, this item shall not be reported. |
| R0413/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 other than infrastructure corporate.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0413/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 other than infrastructure corporate. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. If splitting is not possible, only R0410 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0413/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 other than infrastructure corporate, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0413/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 other than infrastructure corporate, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0413/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 other than infrastructure corporate, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  If R0012/C0010 = 1 and/or 2, this item shall not be reported. |
| R0413/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 other than infrastructure corporate, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0413/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 other than infrastructure corporate, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  If R0012/C0010 = 1 and/or 2, this item shall not be reported. |
| R0414/C0020 | Initial absolute values before shock – Assets – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | This is the initial absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0414/C0030 | Initial absolute values before shock – Liabilities – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | This is the initial absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0414/C0040 | Absolute values after shock – Assets – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | This is the absolute value of the assets sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0414/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | This is the absolute value of the liabilities underlying the spread risk charge for bonds and loans that are qualifying infrastructure corporate investment, after the shock and after the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0414/C0060 | Absolute value after shock – Net solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | This is the net capital charge for spread risk on bonds and loans that are qualifying infrastructure corporate investment, after adjustment for the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  If R0012/C0010 = 1 and/or 2, this item shall not be reported. |
| R0414/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | This is the absolute value of the liabilities sensitive to the spread risk on bonds and loans that are qualifying infrastructure corporate investment, after the shock but before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0414/C0080 | Absolute value after shock – Gross solvency capital requirement – Spread risk – bonds and loans (qualifying infrastructure corporate investment) | This is the gross capital charge for spread risk on bonds and loans that are qualifying infrastructure corporate investment, i.e. before the loss absorbing capacity of technical provisions. This value shall be reported only where the split between R0412, R0413 and R0414 could be derived from the method used for the calculation. When the split is not possible only R0410 shall be filled in.  If R0012/C0010 = 1 and/or 2, this item shall 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. |
| R0461/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0461/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0461/C0050 | Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – senior STS securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – senior STS securitisation | This is the net capital charge for spread risk on senior STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| R0461/C0070 | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – senior STS securitisation | This is the gross capital charge for spread risk on senior STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| R0462/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – non-senior STS securitisation | This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0462/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – non-senior STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0462/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – non-senior STS securitisation | This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0462/C0050 | Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – non-senior STS securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0462/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation | This is the net capital charge for spread risk on non-senior STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| R0462/C0070 | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – non-senior STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0462/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation | This is the gross capital charge for spread risk on non-senior STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| 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. |
| R0481/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – other securitisation | This is the absolute value of the assets sensitive to the spread risk on other securitisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0481/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – other securitisation | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0481/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – other securitisation | This is the absolute value of the assets sensitive to the spread risk on other securitisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0481/C0050 | Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – other securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0481/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – other securitisation | This is the net capital charge for spread risk on other securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| R0481/C0070 | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – other securitisation | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall be reported only where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0481/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – other securitisation | This is the gross capital charge for spread risk on other securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall be reported only where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| R0482/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0482/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0482/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0482/C0050 | Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – transitional type 1 securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock and after the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0482/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation | This is the net capital charge for spread risk on transitional type 1 securitisation positions, after application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| R0482/C0070 | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0482/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation | This is the gross capital charge for spread risk on transitional type 1 securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| R0483/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0483/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions, after the shock.  Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0483/C0050 | Absolute values after shock – Liabilities (after the loss-absorbing capacity of technical provisions) – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock and after application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation | This is the net capital charge for spread risk on guaranteed STS securitisation positions, after the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| R0483/C0070 | Absolute values after shock – Liabilities (before the loss-absorbing capacity of technical provisions)– spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock but before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in.  The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation | This is the gross capital charge for spread risk on guaranteed STS securitisation positions, i.e. before the application of the adjustment for the loss-absorbing capacity of technical provisions.  This value shall only be reported where the split between R0461 to R0483 can be derived from the method used for the calculation. Where the split is not possible, only R0450 shall be filled in. |
| *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:   1. 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; 2. 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:   1. the capital requirement (before the loss absorbing capacity of technical provisions) for an increase in value of the foreign currency against the local currency; 2. 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 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 market risk — Net solvency capital requirement | 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. |
| *Currency used as a reference to calculate the currency risk* |  |  |
| R0810/C0090 | Currency used as a reference to calculate the currency risk | Identify the ISO 4217 alphabetic code of the currency that is used as a reference to calculate the currency risk |

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

*General comments*

This section relates to the 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 an 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:

a) This information is applicable when method 1 as defined in Article 230 of Solvency II Directive is used, either exclusively or in combination with method 2 as defined in Article 233 of Directive 2009/138/EC;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

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|  | *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 undertaking used simplifications for the calculation of counter party default risk. The options in the following closed list shall be used:  3 – Simplification pooling arrangements, for the purposes of Article 109  4 – Simplification grouping single name exposures, for the purposes of Article 110  5 – Simplification of the LGD for reinsurance arrangements, for the purposes of Article 112a  6 – Simplification for type 1 exposures, for the purposes of Article 112b  7 – Simplification for the risk-mitigating effect of reinsurance arrangements, for the purposes of Article 111  9 – Simplifications not used  Options 3 to 7 may be used simultaneously.  Where R0010/C0010 = 4 or 6, for Type 1 exposures, only R0100/C0080 shall be filed in for R0100 |
| R0100/C0080 | Type 1 exposures — Gross solvency capital requirement | This is the gross capital charge (before the application of the adjustment for the loss–absorbency capacity of technical provisions) for counterparty default risk arising from all Type 1 exposures.  Where R0010/C0010 = 4 or 6, this item shall represent the Gross solvency capital requirement using simplifications. |
| 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 the 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 an 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:

a) 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;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

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|  | *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 — life lapse risk | Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of lapse risk. The following options shall be used:  1 – Simplification for the purposes of Article 95  2 – Simplification for the purposes of Article 95a  9 – Simplifications not used  Options 1 and 2 may be used simultaneously.  Where R0040/C0010 = 1, only C0060 and C0080 shall be filled in for R0400 to R0420. |
| 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 and/or 2, 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 the 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:

a) 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;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

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|  | *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 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 lapse risk. The following options shall be used:  1 – Simplification for the purposes of Article 102  2 – Simplification for the purposes of Article 102a  9 – Simplifications not used  Options 1 and 2 may be used simultaneously.  Where R0050/C0010 = 1, only C0060 and C0080 shall be filled in for R0400 to R0420. |
| R0051/C0010 | Simplifications – NSLT lapse risk | Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of lapse risk. The following options shall be used:  1 – Simplification for the purposes of Article 96a  9 – Simplifications not used |
| 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 Technical Provisions 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 - V | 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 Technical Provisions 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 the 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 an 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:

a) 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;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

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|  | 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. |
| R0011/C0010 | Simplifications used – non-life lapse risk | Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of non-life underwriting risk. The following options shall be used:  1 – Simplification for the purposes of Article 90a  9 – Simplification not used |
| *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 solvency capital requirement for non — life premium and reserve risk | This is the total solvency 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 Technical Provisions 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 Technical Provisions 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 | Solvency 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 the 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 an 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:

a) 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;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

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|  | *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) (other than unit-linked or index-linked) | 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) (other than unit-linked or index-linked) | 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) (other than unit-linked or index-linked) | 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 the 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 an 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:

a) 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;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

|  |  |  |
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|  | *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/C0120 | 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. |
| *Market risk — Market risk concentrations* |  |  |
| R0300/C0300 | Debt portfolio share | The share of the debt portfolio for which a simplified SCR calculation has been made.  To be reported only in case undertaking is exempted from reporting template S.06.02 |
| *NAT CAT simplifications* |  |  |
| R0400/C0330 | Windstorm – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to windstorm simplifications |
| R0410/C0330 | Hail – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to hail simplifications |
| R0420/C0330 | Earthquake – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to earthquake simplifications |
| R0430/C0330 | Flood – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to flood simplifications |
| R0440/C0330 | Subsidence – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to subsidence simplifications |

*S.26.08 – Solvency Capital Requirement - for groups using an internal model (partial or full)*

*General comments:*

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

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

The purpose of this template is to collect data on an aggregate level and show diversification benefits between separate risk modules. Some entries are taken from other templates but are indicated below. From a technical perspective these are not duplicated as they are essentially the same datapoints. Therefore, by filling data in one template it automatically appears in the other one. Losses should be reported as positive.

Partial internal models:

All rows for C0010 refer to the 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 should be the amount of the loss-absorbing capacity (these amounts should 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 with are embedded in the calculation, but not whose which are modelled as a separate component.

These amounts shall fully consider diversification effects according to Article 304 of Directive 2009/138/EC where applicable.

When 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.

Template SR.26.08 shall be reported by ring-fenced fund, matching adjustment portfolio and the remaining part for every undertaking under an internal model. For partial internal models, 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 should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.

The template is 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 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 to 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)

Full internal models:

Template SR.26.08 has to be filled in for each ring-fenced fund (RFF), each matching adjustment portfolio (MAP) and for the remaining part for every undertaking under a full internal model. However, where an RFF/MAP includes a MAP/RFF embedded, the fund should be treated as different funds. This template should be reported for all sub-funds of a material RFF/MAP as identified in the second table of S.01.03.

|  |  |  |
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| CODE | ITEM | INSTRUCTIONS |
| *Aggregation* | | |
| 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 and must be consistent over time and with the fund/portfolio number reported in other templates.  When item Z0020 = 2, then report “0” |
| C0010/R0010 | Total stand-alone risk | Sum of diversified capital charges for each risk module. Diversification between risk modules is not included.  S.26.09.04 C0020/R0020 + S.26.13.01 C0450/R2120 + S.26.13.01 C0150/R1460 + S.26.14.01 C0320/R0630 + S.26.15.01 C0220/R0070 + the part calculated using the Standard formula. |
| C0010/R0020 | Total diversification | Amount of the diversification effects within and between risk modules.  This amount should be reported as a negative value. |
| C0010/R0030 | Total diversified risk before tax | Amount of diversified capital charges before tax. |
| C0010/R0040 | Total diversified risk after tax | Amount of diversified capital charges after tax. |
| C0010/R0050 | Loss absorbing capacity of deferred taxes | Amount of the adjustment for loss-absorbing capacity of deferred taxes.  This amount should be reported as a negative value. |
| C0010/R0060 | Loss absorbing capacity of technical provisions | Amount of the adjustment for loss-absorbing capacity of technical provisions.  This amount should be reported as a negative value. |
| C0010/R0070 | Total market & credit risk | Same as S.26.09.04 C0020/R0010 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0080 | Market & Credit risk - diversified | S.26.08.01 C0010/R0070 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant minus part of total diversification allocated to Market & Credit risk by the undertaking’s algorithm.  This diversification includes both the diversification "within the module", i.e. between "level 2" components Market & Credit Risk and the diversification of the part modelled with IM with the part modelled with SF. |
| C0010/R0090 | Interest rate risk | Same as S.26.09.04 C0020/R0060 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0100 | Interest rate volatility risk | Same as S.26.09.04 C0020/R0070 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0110 | Inflation risk | Same as S.26.09.04 C0020/R0080 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0120 | Equity risk | Same as S.26.09.04 C0020/R0110 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0130 | Equity volatility risk | Same as S.26.09.04 C0020/R0120 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0140 | Property risk | Same as S.26.09.04 C0020/R0130 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0150 | Currency risk | Same as S.26.09.04 C0020/R0140 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0160 | Credit spread risk | Same as S.26.09.04 C0020/R0180 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0170 | Credit event risk (migration & default) | Same as S.26.09.04 C0020/R0170 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0180 | Credit risk sum (spread, migration & default) | Same as S.26.09.04 C0020/R0150 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0190 | Credit event risk not covered in market & credit risk | SCR allocated to credit event risk that is not covered by the market & credit risk module. |
| C0010/R0200 | Credit event risk not covered in market & credit risk - diversified | S.26.08.04 C0010/R0190 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant minus diversification allocated to credit event risk that is not covered by the market & credit risk module. |
| C0010/R0210 | Basis risk financial instruments | Capital charge allocated to basis risk for financial instruments (risk of imperfect hedges. Sum of price differences between asset and hedging instrument).  To be reported only if undertaking models this explicitly in its own module and has indicated so in C0140/R0760. |
| C0010/R0220 | Derivatives risk | Capital charge allocated to derivatives risk (all derivatives not used for hedging purposes).  To be reported only if undertaking models this explicitly in its own module and has indicated so in C0140/R0770. |
| C0010/R0230 | Participations | Capital charge allocated to participations.  To be reported only if undertaking models this explicitly in its own module and has indicated so in C0140/R0720. |
| C0010/R0240 | Liquidity risk | Capital charge allocated to liquidity risk.  To be reported only if undertaking models this explicitly in its own module and has indicated so in C0140/R0730. |
| C0010/R0250 | Pension risk | Capital charge allocated to pension risk.  To be reported only if undertaking models this explicitly in its own module and has indicated so in C0140/R0740. |
| C0010/R0260 | Concentration risk | Capital charge allocated to concentration risk.  For undertakings using a full internal model this shall be reported only if the undertaking models this explicitly in its own module and has indicated so in C0140/R0750. |
| C0010/R0270 | Total Business risk | Capital charge allocated to business risk.  To be reported only if undertaking models this explicitly in its own module. |
| C0010/R0280 | Total Business risk - diversified | S.26.08.04 C0010/R0240 minus part of total diversification allocated to Business risk by the undertaking’s algorithm.  This diversification shall include both the diversification "within the module", i.e. between "level 2" components of this module and the diversification of the part modelled with IM with the part modelled with SF.  The first part is not applicable to Business Risk (R0280), since no "level 2" components for Business Risk exist in this sheet. That is, only the second part (diversification of the IM part with the SF part) is applicable. If the whole Business Risk is modelled by an internal model, the diversified entry equals the non-diversified entries, i.e. R0280 = R0270. |
| C0010/R0290 | Total underwriting risk | S.26.08.04 C0010/R0310 + S.26.08.04 C0010/R0370 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0300 | Total underwriting risk - diversified | S.26.08.04 C0010/R0290 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant minus part of total diversification allocated to underwriting risk by the undertaking’s algorithm.  This diversification includes both the diversification "within the module", i.e. between "level 2" components of Total underwriting Risk and the diversification of the part modelled with IM with the part modelled with SF. |
| C0010/R0310 | Total Net Non-life underwriting risk | Sum of S.26.08.04 C0010/R0330, R0340and S.26.13.04 C0130/R1460 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0320 | Total Net Non-life underwriting risk - diversified | S.26.08.04 C0010/R0310 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant minus part of total diversification allocated to Non-Life underwriting risk by the undertaking’s algorithm.  This diversification includes both the diversification "within the module", i.e. between "level 2" components of Total Non-Life underwriting Risk and the diversification of the part modelled with IM with the part modelled with SF. |
| C0010/R0330 | Net Nat-cat risk | S.26.13.04 C0450/R2050 + S.26.13.04 C0450/R2060 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0340 | Net Man-made risk | S.26.13.04 C0450/R2070 + S.26.13.04 C0450/R2080 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0350 | Gross reserve risk | Same as S.26.13.04 C0070/R0090 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0360 | Gross premium risk | Same as S.26.13.04 C0100/R0660 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0370 | Total Life & Health underwriting risk | Sum of S.26.08.04 C0010/R0390-R0450 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant  or sum of S.26.08.04 C0010/R0450-R0470 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0380 | Total Life & Health underwriting risk - diversified | S.26.08.04 C0010/R0370 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant minus part of total diversification allocated to Life & Health risk by the undertaking’s algorithm.  This diversification includes both the diversification "within the module", i.e. between "level 2" components of Life & Health underwriting Risk and the diversification of the part modelled with IM with the part modelled with SF. |
| C0010/R0390 | Mortality risk | S.26.14.04 C0070/R0010 + S.26.14.04 C0070/R0310 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0400 | Longevity risk | S.26.14.04 C0070/R0060 + S.26.14.04 C0070/R0360 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0410 | Disability-Morbidity risk | S.26.14.04 C0070/R0110 + S.26.14.04 C0070/R0410 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0420 | Lapse | S.26.14.04 C0070/R0160 + S.26.14.04 C0070/R0470 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0430 | Expense risk | S.26.14.04 C0070/R0240 + S.26.14.04 C0070/R0550 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0440 | Revision risk | S.26.14.04 C0070/R0260 + S.26.14.04 C0070/R0570 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant |
| C0010/R0450 | Catastrophe risk | Same as S.26.14.04 C0070/R0250 + S.26.14.04 C0070/R0560 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant or S.26.14.04 C0070/R0300 + S.26.14.04 C0070/R0600 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant depending on the model structure. |
| C0010/R0460 | Trend risk | Same as S.26.14.04 C0070/R0280 + S.26.14.04 C0070/R0580. |
| C0010/R0470 | Level risk | Same as S.26.14.04 C0070/R0290 + S.26.14.04 C0070/R0590. |
| C0010/R0480 | Total Operational risk | Same as S.26.15.04 C0220/R0070 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0010/R0490 | Total Operational risk - diversified | S.26.08.04 C0010/R0480 + the part calculated using the Standard formula for undertakings using a partial internal model where relevant minus part of total diversification allocated to Operational risk by the undertaking’s algorithm.  This diversification shall include both the diversification "within the module", i.e. between "level 2" components of this module and the diversification of the part modelled with IM with the part modelled with SF.  The first part is not applicable to Operational Risk (R0490), since no "level 2" components for Operational Risk exist in this sheet. That is, only the second part (diversification of the IM part with the SF part) is applicable. If the whole Operational Risk is modelled by an internal model, the diversified entry equals the non-diversified entries, i.e. R0490 = R0480. |
| C0010/R0500 | Other risk | Capital charge not allocated to the categories listed here + the part calculated using the Standard formula for undertakings using a partial internal model where relevant. |
| C0050/R0010-R0500 | 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/R0010-R0500 | 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/R0010-R0500 | Amount modelled | For each component this cell represents the amount calculated according to the partial internal model. |
| C0080/R0510 | Memorandum item: Other risk description | Description of what is included in the capital charge of C0010/R0500 |
| ***Modelled Specific Risks –*** *Multiple ‘Modelled’ are allowed for columns in each row if C0140 is ‘Not modelled’.* | | |
| R0700-R0820/C0140 | Modelled explicitly in its own module | One of the options in the following closed list shall be used:  1 – Modelled  2 – Not modelled  If answer is ‘Modelled’ then refer to table at the beginning of the LOG file to see what shall be completed. If the answer is ‘Not modelled’ then C0150 to C0190 must be completed for each row depending on where this risk is covered. If it is not covered then all codes in the same row should be ‘Not modelled’. |
| R0700-R0770/C0150 | Market and Credit | One of the options in the following closed list shall be used:  1 – Modelled  2 – Not modelled  If the answer in C0140 is ‘Modelled’ then this must be set to ‘Not modelled’. Otherwise it should be set to ‘Modelled’ if the specified risk in each row is covered in the Market & Credit risk module. |
| R0700-R0770/C0160 | Non-life | One of the options in the following closed list shall be used:  1 – Modelled  2 – Not modelled  If the answer in C0140 is ‘Modelled’ then this must be set to ‘Not modelled’. Otherwise it should be set to ‘Modelled’ if the specified risk in each row is covered in the Non-Life risk module. |
| R0700-R0770/C0170 | Life & Health | One of the options in the following closed list shall be used:  1 – Modelled  2 – Not modelled  If the answer in C0140 is ‘Modelled’ then this must be set to ‘Not modelled’. Otherwise it should be set to ‘Modelled’ if the specified risk in each row is covered in the Life & Health risk module. |
| R0700-R0770/C0180 | Operational | One of the options in the following closed list shall be used:  1 – Modelled  2 – Not modelled  If the answer in C0140 is ‘Modelled’ then this must be set to ‘Not modelled’. Otherwise it should be set to ‘Modelled’ if the specified risk in each row is covered in the Operational risk module. |
| R0700-R0770/C0190 | Other | One of the options in the following closed list shall be used:  1 – Modelled  2 – Not modelled  If the answer in C0140 is ‘Modelled’ then this must be set to ‘Not modelled’. Otherwise it should be set to ‘Modelled’ if the specified risk in each row is covered in another risk module not mentioned here. |

*S.26.09 – Internal model: Market & Credit risk – for financial instruments*

***General comments:***

This section relates to the annual submission of information for groups.

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

If not indicated differently, “Solvency II values” shall be used, i.e. applying the valuation principles set out in the Directive2009/138/EC, Delegated Regulation (EU) 2015/35, Solvency 2 Technical Standards and Guidelines.

This part of the reporting requirements covers the market and credit risk arising from the level or volatility of market prices of financial instruments, which have an impact upon the value of assets and liabilities of the undertaking or the group. Credit risk covers the usual three facets ‘spread’, ‘migration’ and ‘default’.

The figures shall include the impact on assets and liabilities including any impacts on the options and guarantees and on future discretionary benefits for policyholders (‘loss absorbing capacity of technical provisions’).

The figures shall not include the loss absorbing capacity of deferred taxes.

The template consists of three main building blocks:

1. ‘General information’ on few key aspects of the modelling approach
2. ‘Stand-alone capital requirements for market & credit risk and supplementing distribution data’
3. ‘Sensitivities and exposure data’

S.26.09.04.01: General information

Regarding market and credit risk models two facts on the modelling approach and scope are requested here, as these are important for the analysis of data, namely: Whether the model includes ‘ageing effects’ and if non-financial instruments are covered in credit risk. For further details see below.

S.26.09.04.02: Stand-alone capital requirements for market & credit risk and supplementing distribution data

Based on the requirements of Article 228 of Delegated Regulation (EU) 2015/35, the probability distribution forecast underlying the internal model shall assign probabilities to changes in either the amount of basic own funds of the insurance or reinsurance undertaking or to other monetary amounts, such as profit and loss, provided that those monetary amounts can be used to determine the changes in basic own funds. The exhaustive set of mutually exclusive future events, referred to in Article 13(38) of Directive 2009/138/EC, shall contain a sufficient number of events to reflect the risk profile of the undertaking.

In template S.26.09.04.02, internal model users are requested to provide certain basic statistical values from the distribution of own funds impacts associated with the ‘probability distribution forecast’ when restricting the events to those associated with a certain type of risk only (‘stand-alone risk’ or ‘marginal risk’). For example, the ‘marginal risk’ for interest rates would especially cover changes in the level of the interest rate, but inter alia the value of equity would typically not be changed in the simulations.

S.26.09.04.02 covers the typical sub-risks of market and credit risk and requires figures in two subsets:

1. ‘SCR’ like figures under variation of the allowance for ‘long-term guarantee measures’ similar to the QRT S.22 ‘LTGM impacts’:

These figures should be associated with the 99.5% VaR under the risk measure used for the calculation of the Solvency Capital Requirement (SCR). Broadly speaking, you are expected to apply your modelled ‘SCR definition’ to the basic own funds without eligibility restrictions and without the loss absorbing capacity of deferred taxes. Hence requested figure might differ from the 0.5% sample quantile on the simulated impacts (with negative sign), owing to the statistical estimator for the 0.5 percentile (e.g. including any interpolation or smoothing scheme).

For the purpose of these reporting requirements this value is called the ‘modelled VaR’ (mVaR) for the 99.50% of basic own funds.

You are requested to provide this ‘mVaR 99.50%’ for the following variations of the ‘long-term guarantee measures’ (LTGM):

* + mVaR 99.50% including all LTGM you regularly apply
  + mVaR 99.50% without transitional on technical provisions
  + mVaR 99.50% without transitional on interest rates
  + mVaR 99.50% without volatility adjustment (VA) and without transitionals
  + mVaR 99.50% without matching adjustment (MA) and without all the other LTGMs

1. Basic statistical data from the ‘marginal distribution’

From the distribution for the marginal risk under consideration provide the impacts associated with the following data. These values should be directly taken from the distribution, i.e. in case the mVaR would be different from the 99.50% quantile, please provide the figures without allowing for features from your statistical estimator:

* Mean
* Standard deviation
* Impacts corresponding to the mVaR for the identified quantiles

S.26.09.04.03: Sensitivities and exposure data

In template S.26.09.04.03, data is requested which should support the analysis of results and risk profile, namely ‘sensitivities’ of the own funds and ‘exposure’ information with respect to market and credit risk for financial instruments.

S.26.09.04.03 for each of the sub-risks covered by S.26.09.01.02 asks for exposure data in the base case and under certain stressed scenarios. Exposure data is the Solvency II value of the following items but only for those entries under these items, which are subject to the respective risk:

* Assets
* Liabilities
* Assets minus Liabilities
* Assets excl. Unit-linked
* Liabilities excl. Unit-linked
* Assets excl. Unit-linked minus Liabilities excl. Unit-linked

|  |  |  |
| --- | --- | --- |
| CODE | ITEM | INSTRUCTIONS |
| *General information* | | |
| C0010/R0020 | Type of shock model for market risk | For market & credit risk, internal models regarding the 1-year-time-horizon of Solvency II roughly follow two approaches. Instantaneous shock models or a projection over 1 year, at the end of which e.g. a bond with two years maturity at the beginning of the projection would have a maturity of one year. The undertaking is asked to answer the question for ‘market risk’.  One of the options in the following closed list shall be used: 1 – Instantaneous shock model  2 – Projection model |
| C0010/R0030 | Type of shock model for credit risk | For market & credit risk, internal models regarding the 1-year-time-horizon of Solvency II roughly follow two approaches. Instantaneous shock models or a projection over 1 year, at the end of which e.g. a bond with two years maturity at the beginning of the projection would have a maturity of one year. The answer should be given for ‘credit risk’.  One of the options in the following closed list shall be used: 1 – Instantaneous shock model  2 – Projection model |
| C0010/R0040 | Coverage of non-financial instruments | Identifies whether credit risk for non-financial instruments is covered in S.26.09.04.02 and to which extent. One of the options in the following closed list shall be used:  1 – No  2 – Fully  3 – Partial  The choice relates mainly to the approach of modelling ‘credit event’ risk, i.e. ‘migration’ and ‘default’. Especially so called ‘credit portfolio models’ cover not only investments but for example also reinsurance, receivables and also off-balance sheet items.  The corresponding information is relevant for the interpretation of credit risk S.26.09 R0150 to R0200 and for S.26.09 R0010 to R0030. |
| *STAND ALONE MARKET AND CREDIT RISK: “SCR” AND DISTRIBUTION DATA* | | |
| C0020-C0060/R0040 | Interest rate risk sum | Sum of the respective values of C0020-C0060/R0060 and C0020-C0060/R0070. |
| C0020-C0300/R0050 | Interest rate risk sum of which: Interest rate risk diversified | Within the market & credit risk, the interest rate risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the term structure of interest rates, or in the volatility of interest rates. It does not comprise the sensitivity to any of the facets of credit risk.  In this line, only diversification between changes in the term structure of interest rates and changes in the volatility of interest rates should be taken into account. |
| C0020-C0300/R0060 | Interest rate risk sum of which: Interest rate risk | This risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the term structure of interest rates, but neither changes in the volatility of interest rates nor any facets of credit risk. |
| C0020-C0300/R0070 | Interest rate risk sum of which: Interest rate volatility risk | This risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the volatility of interest rates but no facets of credit risk. |
| C0020-C0300/R0080 | Inflation risk | Within the market & credit risk, this risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the inflation.  As inflation in certain internal models is also allowed for e.g. in the underwriting risk, please ensure, that there is no double-counting. |
| C0020-C0060/R0090 | Equity risk sum | Sum of the respective values of C0020-C0060/R0110 and C0020-C0060/R0120. |
| C0020-C0300/R0100 | Equity risk sum of which: Equity risk diversified | Within the market and credit risk, the equity risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the level, or in the volatility of market prices of equities.  In this line, diversification between changes in the level and changes in the volatility of market prices should be taken into account. |
| C0020-C0300/R0110 | Equity risk sum of which: Equity risk | Equity risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the level of market prices of equities. |
| C0020-C0300/R0120 | Equity risk sum of which: Equity volatility risk | Equity volatility risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the volatility of market prices of equities. |
| C0020-C0300/R0130 | Property risk | Within the market & credit risk, the property risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the level, or in the volatility of market prices of real estate.  Differently from e.g. equity risk no split in ‘level’ and ‘volatility’ is requested. |
| C0020-C0300/R0140 | Currency risk | Within the market & credit risk, the currency risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the level, or in the volatility of currency exchange rates.  Differently from e.g. equity risk no split in ‘level’ and ‘volatility’ is requested. |
| C0020-C0060/R0150 | Credit risk sum | Sum of the respective following values:   * Credit Event Risk (‘migration and default’) (R0170) * Credit Spread risk ‘Government and central banks’ (R0190) * Credit Spread risk other (R0200)   If the split in ‘Government and central banks’ (R0190) and ‘other’ (R0200) is not available in the model, please use ‘Credit Spread Risk’ (R0180) instead in the sum. |
| C0020-C0300/R0160 | Credit risk sum of which: Credit risk diversified | Within the market and credit risk, the credit risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the value of assets due to changes in credit spreads or credit migration or by credit default.  In this line, diversification between changes in credit spreads or credit migration or credit default should be taken into account.  Credit risk shall be given according to the scope as defined in the internal model and could cover only financial instruments or could cover any assets and also off-balance sheet items. |
| C0020-C0300/R0170 | Credit risk sum of which: Credit event risk ('migration and default') | Credit event risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the value of assets due to changes in credit migration or by credit default.  Diversification between credit migration and credit default should be taken into account.  Credit risk shall be given according to the scope as defined in the internal model and could cover only financial instruments or could cover any assets and also off-balance sheet items. |
| C0020-C0300/R0180 | Credit risk sum of which: Credit Spread risk | Credit spread risk comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the value of financial instruments due to changes in spreads over the risk-free term structure which are not owed to migration or (partial) default. |
| C0020-C0300/R0190 | Credit Spread risk - Spread risk 'Government and central banks' | Credit spread risk ‘Government and central banks’ comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the value of financial instruments issued by governments and central banks due to changes in spreads over the risk-free term structure which are not owed to migration or (partial) default.  The following list enumerates the CIC codes of the asset classes that are attributed to government or central banks: 13, 14, 15, 16, 17, 19. The CIC codes 13 and 14 were used to identify bonds issued by Regional government and local authorities (RGLA). RGLA should be allocated to government portfolio if they are listed in the Commission Implementing Regulation (EU) 2015/2011 and otherwise to non-financial corporate portfolio according to their credit quality step. |
| C0020-C0300/R0200 | Credit Spread risk other | Credit spread risk ‘other’ comprises the sensitivity of the values of assets, liabilities and financial instruments to changes in the value of financial instruments not issued by governments and central banks due to changes in spreads over the risk-free term structure which are not owed to migration or (partial) default. |
| *STAND ALONE MARKET AND CREDIT RISK : Combined market and credit risk* | | |
| C0020-C0060/R0020 | Market and credit risk diversified | In this line, please provide data for the combined market & credit risk, i.e. the risk arising from the level or volatility of market prices of assets, which have an impact upon the value of assets and liabilities of the undertaking or the group. Credit risk covers the usual three facets ‘spread’, ‘migration’ and ‘default’.  Credit risk shall be given according to the scope as defined in the internal model and could cover only financial instruments or could cover any assets and also off-balance sheet items. |
| C0020-C0060/R0010 | Market and credit risk sum (level 2 components) | Sum of the respective following values:   * Interest rate risk diversified (R0050) * Inflation risk (R0080) * Equity risk diversified (R0100) * Property risk (R0130) * Currency risk (R0140) * Credit risk sum (R0150) |
| C0020-C0060/R0030 | Market and credit risk diversification | Amount corresponding to the difference between C0020-C0060/R0020 and C0020-C0060/R0010.  This amount should be reported as a negative value. |
| *STAND ALONE MARKET AND CREDIT RISK: Sensitivities & exposure data* | | |
| C0310-C0360/R0210 | Exposure sensitive to interest rates - base case / no shock | Solvency II value in the Solvency II balance sheet at the key date of the exposure as specified above and subject to interest rate risk. |
| C0310-C0360/R0220 | Interest Rates (parallel shift all maturities) by -100bps | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of a parallel -100 bps shift on interest rates for all maturities. This shift impacts all maturities not only those before the ‘last liquid point’ (LLP). |
| C0310-C0360/R0230 | Interest Rates (parallel shift all maturities) by +100bps | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of a parallel +100 bps shift on interest rates for all maturities. Please note that this shift impacts all maturities not only those before the ‘last liquid point’ (LLP). |
| C0310-C0360/R0240 | Interest Rates (parallel shift all maturities) by -50bps | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of a parallel -50 bps shift on interest rates for all maturities. Please note that this shift impacts all maturities not only those before the ‘last liquid point’ (LLP). |
| C0310-C0360/R0250 | Interest Rates (parallel shift all maturities) by +50bps | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of a parallel +50 bps shift on interest rates for all maturities. Please note that this shift impacts all maturities not only those before the ‘last liquid point’ (LLP). |
| C0310-C0360/R0260 | Exposure sensitive to inflation rates - base case / no shock | Solvency II value in the Solvency II balance sheet at the key date of the exposure as specified above and subject to inflation risk. |
| C0310-C0360/R0270 | Inflation rates -100bps | Solvency II value of the exposure subject to inflation risk as specified above but under the scenario of a decrease of -100 bps on inflation rates.  This sensitivity should be applied in line with the internal models definition and allocation of inflation risk. |
| C0310-C0360/R0280 | Inflation rates +100bps | Solvency II value of the exposure subject to inflation risk as specified above but under the scenario of an increase of +100 bps on inflation rates.  This sensitivity should be applied in line with the internal models definition and allocation of inflation risk. |
| C0310-C0360/R0290 | Exposure sensitive to credit spreads - base case / no shock | Solvency II value in the Solvency II balance sheet at the key date of the exposure as specified above and subject to credit spread risk. |
| C0310-C0360/R0300 | Spread (uniform shift all maturities and assets) -100 bps | Solvency II value of the exposure subject to credit spread risk as specified above but under the scenario of uniform shift in credit spreads for all maturities and assets by -100 bps. |
| C0310-C0360/R0310 | Spread (uniform shift all maturities and assets) +100 bps | Solvency II value of the exposure subject to credit spread risk as specified above but under the scenario of uniform shift in credit spreads for all maturities and assets by +100 bps. |
| C0310-C0360/R0320 | Exposure sensitive to equity level risk - base case / no shock | Solvency II value in the Solvency II balance sheet at the key date of the exposure as specified above and subject to equity level risk. |
| C0310-C0360/R0330 | Equity (uniform shift in values) -30% | Solvency II value of the exposure subject to equity level risk as specified above but under the scenario of uniform decrease in values by -30%. |
| C0310-C0360/R0340 | Equity (uniform shift in values) +30% | Solvency II value of the exposure subject to equity level risk as specified above but under the scenario of uniform increase in values by +30%. |
| C0310-C0360/R0350 | Exposure sensitive to Property risk - base case / no shock | Solvency II value in the Solvency II balance sheet at the key date of the exposure as specified above and subject to property risk. |
| C0310-C0360/R0360 | Property (uniform shift in values) -30% | Solvency II value of the exposure subject to property risk as specified above but under the scenario of uniform decrease in values by -30%. |
| C0310-C0360/R0370 | Property (uniform shift in values) +30% | Solvency II value of the exposure subject to property risk as specified above but under the scenario of uniform increase in values by +30%. |
| C0310-C0360/R0380 | Exposure sensitive to Currency risk - base case / no shock | Solvency II value in the Solvency II balance sheet at the key date of the exposure as specified above and subject to currency risk. |
| C0310-C0360/R0390 | Currency (uniform shift in exchange rates) -10% | Solvency II value of the exposure subject to currency risk as specified above but under the scenario of uniform decrease in exchange rates by -10%. |
| C0310-C0360/R0400 | Currency (uniform shift in exchange rates) +10% | Solvency II value of the exposure subject to currency risk as specified above but under the scenario of uniform increase in exchange rates by +10%. |
| C0310-C0360/R0410 | Exposure sensitive to interest rate volatility - base case / no shock | Solvency II value in the Solvency II balance sheet at the key date of the exposure as specified above and subject to interest rate volatility risk. |
| C0310-C0360/R0420 | Interest rate volatility down -25% | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of a decrease of interest rate volatility by -25%.  This shift is a parallel shift of the whole volatility surface for log-normal and normal vols.  Only one of the rows R0420 or R0430 may be reported. |
| C0310-C0360/R0430 | Interest rate volatility down -20bp for normal vols | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of a decrease of interest rate volatility by -20 bp for normal vols.  This shift is a parallel shift of the whole volatility surface for log-normal and normal vols.  Only one of the rows R0420 or R0430 may be reported. |
| C0310-C0360/R0440 | Interest rate volatility up +25% | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of an increase of interest rate volatility by +25%.  This shift is a parallel shift of the whole volatility surface for log-normal and normal vols.  Only one of the rows R0440 or R0450 may be reported. |
| C0310-C0360/R0450 | Interest rate volatility up +20bp for normal vols | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of an increase of interest rate volatility by +20 bp for normal vols.  This shift is a parallel shift of the whole volatility surface for log-normal and normal vols.  Only one of the rows R0440 or R0450 may be reported. |
| C0310-C0360/R0460 | Exposure sensitive to equity volatility - base case / no shock | Solvency II value in the Solvency II balance sheet at the key date of the exposure as specified above and subject to equity volatility risk. |
| C0310-C0360/R0470 | Equity volatility down -25% | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of a decrease of equity volatility by -25%. |
| C0310-C0360/R0480 | Equity volatility up +25% | Solvency II value of the exposure subject to interest rate risk as specified above but under the scenario of an increase of equity volatility by +25%. |

*S.26.10 - Internal model: Credit event risk – portfolio view details*

***General comments:***

This section relates to the annual submission of information for groups.

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

The following data requirements ask for six kinds of views on the asset portfolio which is subject to credit migration and credit default risk from a portfolio perspective. All kinds of exposures are covered, especially investments and reinsurance.

The four main views are:

* Top 10 exposures in terms of impact on SCR
* Top 10 exposures in terms of market value
* Split by asset classes
* Split by credit quality steps (CQS)

Regarding the top 10 exposures these each are required in two metrics:

* ‘group’, i.e. exposure ranking among groups of connected counterparties
* ‘single’, i.e. counterparties stand alone

Example: An undertaking A has the following contractual relations with undertakings of an insurance group G. And A is not part of group G: (1) A has a reinsurance contract with undertaking R in group G, (2) A holds shares of the paid in capital for R and (3) A holds a loan issued by a life insurer L in group G in its asset portfolio. The blocks ‘group’ would show the three exposures combined. The blocks ‘single’ would show those separately: (1) and (2) combined for counterparty R and (3) for counterparty L.

|  |  |  |
| --- | --- | --- |
| CODE | **ITEM** | **INSTRUCTIONS** |
|  | | |
| Top 10 exposures in terms of impact on SCR (group) | | |
| C0010/ R0030-R0120 | Name Group Exposure | Names of the top 10 exposures of groups of counterparties in terms of impact on the SCR.  The impact on SCR is in the column “Credit Risk Contribution”, which should be the contribution to the credit SCR, i.e. incl. diversification and the sum of entries in the column gives the credit risk SCR. |
| C0020/R0010-R0130 | Market value | Market value in reporting currency according to the valuation used for solvency purposes of   * in R0030 to R0120 for the top 10 exposures * in R0020 for the sum of these top 10 exposures * in R0130 for the remaining exposures * in R0010 for the sum of all exposures |
| C0030/R0010-R0130 | Exposure at default | Amount of the Exposure at default:   * in R0030 to R0120 for the top 10 exposures * in R0020 for the sum of these top 10 exposures * in R0130 for the remaining exposures * in R0010 for the sum of all exposures |
| C0040/R0010-R0130 | Credit Risk Contribution | Contribution to the credit SCR incl. diversification, i.e. the sum of entries in this column gives the credit risk SCR:   * in R0030 to R0120 for the top 10 exposures * in R0020 for the sum of these top 10 exposures * in R0130 for the remaining exposures * in R0010 for the sum of all exposures |
| C0050/ R0020-R0120 | Average Probability of Default (in %) | Average 1Y probability of default in %   * in R0030 to R0120 for the top 10 exposures * in R0020 for the sum of these top 10 exposures |
| C0060/ R0020-R0120 | Average Loss Given Default (in %) | Average loss given default in %   * in R0030 to R0120 for the top 10 exposures * in R0020 for the sum of these top 10 exposures |
| C0070/R0010-R0130 | Market value (% of total sum) | Share of the market value (in %) relative to the total sum of market values of exposures to credit event risk   * in R0030 to R0120 for the top 10 exposures * in R0020 for the sum of these top 10 exposures * in R0130 for the remaining exposures * in R0010 for the sum of all exposures (which should be 100%) |
| C0080/R0010-R0130 | Credit Risk Contribution (% of total sum) | Share of the credit risk contribution (in %) relative to the total credit risk SCR   * in R0030 to R0120 for the top 10 exposures * in R0020 for the sum of these top 10 exposures * in R0130 for the remaining exposures * in R0010 for the sum of all exposures (which should be 100%) |
| *Top 10 exposures in terms of impact on SCR (single)* | | |
| C0090/ R0160-R0250 | Name of Exposure | Names of the top 10 exposures of single exposures in terms of impact on the SCR.  The impact on SCR is in the column “Credit Risk Contribution”, which should be the contribution to the credit SCR, i.e. incl. diversification and the sum of entries in the column gives the credit risk SCR. |
| C0020/R0140-R0260 | Market value | Market value according to the valuation used for solvency purposes:   * in R0160 to R0250 for the top 10 exposures * in R0150 for the sum of these top 10 exposures * in R0260 for the remaining exposures * in R0140 for the sum of all exposures |
| C0030/R0140-R0260 | Exposure at default | Amount of Exposure at default:   * in R0160 to R0250 for the top 10 exposures * in R0150 for the sum of these top 10 exposures * in R0260 for the remaining exposures * in R0140 for the sum of all exposures |
| C0040/R0140-R0260 | Credit Risk Contribution | Contribution to the credit SCR incl. diversification, i.e. the sum of entries in this column gives the credit risk SCR:   * in R0160 to R0250 for the top 10 exposures * in R0150 for the sum of these top 10 exposures * in R0260 for the remaining exposures * in R0140 for the sum of all exposures |
| C0050/R0150-R0250 | Average Probability of Default (in %) | Average 1Y probability of default in %   * in R0160 to R0250 for the top 10 exposures * in R0150 for the sum of these top 10 exposures |
| C0060/R0150-R0250 | Average Loss Given Default (in %) | Average loss given default in %   * in R0160 to R0250 for the top 10 exposures * in R0150 for the sum of these top 10 exposures |
| C0070/R0140-R0260 | Market value (% of total sum) | Share of the market value (in %) relative to the total sum of market values of exposures to credit event risk   * in R0160 to R0250 for the top 10 exposures * in R0150 for the sum of these top 10 exposures * in R0260 for the remaining exposures * in R0140 for the sum of all exposures (which should be 100%) |
| C0080/R0140-R0260 | Credit Risk Contribution (% of total sum) | Share of the credit risk contribution (in %) relative to the total credit risk SCR   * in R0160 to R0250 for the top 10 exposures * in R0150 for the sum of these top 10 exposures * in R0260 for the remaining exposures * in R0140 for the sum of all exposures (which should be 100%) |
| Top 10 exposures in terms of market value (group) | | |
| C0010/R0290-R0380 | Name Group Exposure | Names of the top 10 exposures of groups of counterparties in terms of market value. |
| C0020/R0270-R0390 | Market value | Market value according to the valuation used for solvency purposes:   * in R0290 to R0380 for the top 10 exposures * in R0280 for the sum of these top 10 exposures * in R0390 for the remaining exposures * in R0270 for the sum of all exposures |
| C0030/R0270-R0390 | Exposure at default | Amount of Exposure at default:   * in R0290 to R0380 for the top 10 exposures * in R0280 for the sum of these top 10 exposures * in R0390 for the remaining exposures * in R0270 for the sum of all exposures |
| C0040/R0270-R0390 | Credit Risk Contribution | Contribution to the credit SCR ncl. diversification, i.e. the sum of entries in this column gives the credit risk SCR:   * in R0290 to R0380 for the top 10 exposures * in R0280 for the sum of these top 10 exposures * in R0390 for the remaining exposures * in R0270 for the sum of all exposures |
| C0050/R0280-R0380 | Average Probability of Default (in %) | Average 1Y probability of default in %   * in R0290 to R0380 for the top 10 exposures * in R0280 for the sum of these top 10 exposures |
| C0060/R0280-R0380 | Average Loss Given Default (in %) | Average loss given default in %   * in R0290 to R0380 for the top 10 exposures * in R0280 for the sum of these top 10 exposures |
| C0070/R0270-R0390 | Market value (% of total sum) | Share of the market value (in %) relative to the total sum of market values of exposures to credit event risk   * in R0290 to R0380 for the top 10 exposures * in R0280 for the sum of these top 10 exposures * in R0390 for the remaining exposures * in R0270 for the sum of all exposures (which should be 100%) |
| C0080/R0270-R0390 | Credit Risk Contribution (% of total sum) | Share of the credit risk contribution (in %) relative to the total credit risk SCR   * in R0290 to R0380 for the top 10 exposures * in R0280 for the sum of these top 10 exposures * in R0390 for the remaining exposures * in R0270 for the sum of all exposures (which should be 100%) |
| *Top 10 exposures in terms of market value (single)* | | |
| C0090/R0420-R0510 | Name of Exposure | Names of the top 10 exposures of single exposures in terms of impact on the SCR.  The impact on SCR is in the column “Credit Risk Contribution”, which should be the contribution to the credit SCR, i.e. incl. diversification and the sum of entries in the column gives the credit risk SCR. |
| C0020/R0400-R0520 | Market value | Market value in reporting currency according to the valuation used for solvency purposes of   * in R0420 to R0510 for the top 10 exposures * in R0410 for the sum of these top 10 exposures * in R0520 for the remaining exposures * in R0400 for the sum of all exposures |
| C0030/R0400-R0520 | Exposure at default | Exposure at default in reporting currency of   * in R0420 to R0510 for the top 10 exposures * in R0410 for the sum of these top 10 exposures * in R0520 for the remaining exposures * in R0400 for the sum of all exposures |
| C0040/R0400-R0520 | Credit Risk Contribution | Contribution to the credit risk incl. diversification, i.e. the sum of entries in this column gives the credit risk SCR:   * in R0420 to R0510 for the top 10 exposures * in R0410 for the sum of these top 10 exposures * in R0520 for the remaining exposures * in R0400 for the sum of all exposures |
| C0050/R0410-R0510 | Average Probability of Default (in %) | Average 1Y probability of default in %   * in R0420 to R0510 for the top 10 exposures * in R0410 for the sum of these top 10 exposures |
| C0060/R0410-R0510 | Average Loss Given Default (in %) | Average loss given default in %   * in R0420 to R0510 for the top 10 exposures * in R0410 for the sum of these top 10 exposures |
| C0070/R0400-R0520 | Market value (% of total sum) | Share of the market value (in %) relative to the total sum of market values of exposures to credit event risk   * in R0420 to R0510 for the top 10 exposures * in R0410 for the sum of these top 10 exposures * in R0520 for the remaining exposures * in R0400 for the sum of all exposures (which should be 100%) |
| C0080/R0400-R0520 | Credit Risk Contribution (% of total sum) | Share of the credit risk contribution (in %) relative to the total credit risk SCR   * in R0420 to R0510 for the top 10 exposures * in R0410 for the sum of these top 10 exposures * in R0520 for the remaining exposures * in R0400 for the sum of all exposures (which should be 100%) |
| *Split by asset class* | | |
| C0020/R0530-R0640 | Market value | Market value according to the valuation used for solvency purposes split by asset class:   * Bond and loans * Covered bonds * Sovereign bonds * Mortgages * Asset backed * Other * Cash * Receivables * Reinsurance and derivatives * Credit insurance * Off BS and other * Total |
| C0030/R0530-R0640 | Exposure at default | Exposure at default split by asset class:   * Bond and loans * Covered bonds * Sovereign bonds * Mortgages * Asset backed * Other * Cash * Receivables * Reinsurance and derivatives * Credit insurance * Off BS and other * Total |
| C0040/R0530-R0640 | Credit Risk Contribution | Contribution to the credit SCR (in reporting currency) incl. diversification, i.e. the sum of entries in this column gives the credit risk SCR.  Contribution split by asset class:   * Bond and loans * Covered bonds * Sovereign bonds * Mortgages * Asset backed * Other * Cash * Receivables * Reinsurance and derivatives * Credit insurance * Off BS and other * Total |
| C0050/R0530-R0630 | Average Probability of Default (in %) | Average 1Y probability of default in % for the assets as sorted in the asset class split:   * Bond and loans * Covered bonds * Sovereign bonds * Mortgages * Asset backed * Other * Cash * Receivables * Reinsurance and derivatives * Credit insurance * Off BS and other |
| C0060/R0530-R0630 | Average Loss Given Default (in %) | Average loss given default in % for the assets as sorted in the asset class split:   * Bond and loans * Covered bonds * Sovereign bonds * Mortgages * Asset backed * Other * Cash * Receivables * Reinsurance and derivatives * Credit insurance * Off BS and other |
| C0070/R0530-R0640 | Market value (% of total sum) | Share of the market value (in %) relative to the total sum of market values of exposures to credit event risk split by asset classes   * Bond and loans * Covered bonds * Sovereign bonds * Mortgages * Asset backed * Other * Cash * Receivables * Reinsurance and derivatives * Credit insurance * Off BS and other * Total |
| C0080/R0530-R0640 | Credit Risk Contribution (% of total sum) | Share of the credit risk contribution (in %) relative to the total credit risk SCR split by asset classes   * Bond and loans * Covered bonds * Sovereign bonds * Mortgages * Asset backed * Other * Cash * Receivables * Reinsurance and derivatives * Credit insurance * Off BS and other * Total |
| *Split by credit quality step (CQS)* | | |
| C0020/R0650-R0730 | Market value | Market value in reporting currency according to the valuation used for solvency purposes split by credit quality step |
| C0030/R0650-R0730 | Exposure at default | * Exposure at default in reporting currency split by credit quality step. |
| C0040/R0650-R0730 | Credit Risk Contribution | Contribution to the credit SCR (in reporting currency) incl. diversification, i.e. the sum of entries in this column gives the credit risk SCR. |
| C0050/R0650-R0720 | Average Probability of Default (in %) | Average 1Y probability of default in % for the assets as sorted in the credit quality steps. |
| C0060/R0650-R0720 | Average Loss Given Default (in %) | Average loss given default in % for the assets as sorted in the credit quality steps. |
| C0070/R0650-R0730 | Market value (% of total sum) | Share of the market value (in %) relative to the total sum of market values of exposures to credit event risk split by credit quality step. |
| C0080/R0650-R0730 | Credit Risk Contribution (% of total sum) | Share of the credit risk contribution (in %) relative to the total credit risk SCR split by credit quality step. |
| C0100/R0740 | Credit event risk ('migration and default') - 99.5% | This is the total amount of the capital charge for credit event risk ('migration and default') for 99.5% quantile. |
| C0100/R0750 | Expected loss - mean | This is the total amount of mean of the probability distribution of expected loss for credit event risk ('migration and default'). |

*S.26.11 – Internal model: Credit risk – details for financial instruments*

*General comments:*

This section relates to the annual submission of information for groups.

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

|  |  |  |
| --- | --- | --- |
| CODE | ITEM | INSTRUCTIONS |
| *Exposure at Default* | | |
| C0010-C0090/R0010 | Overall Exposure at Default | Exposure at Default for different Credit Quality Steps. |
| C0010-C0090/R0020-R0080 | Exposure at Default breakdown | Amount of Exposure at Default for different asset classes and different Credit Quality Steps. |
|  |  |  |
| ***Probability of Default – weighted average where the weight is Exposure at Default*** | | |
| R0100 | Overall Probability of Default | Probability of Default for different Credit Quality Steps. |
| C0010-C0090/R0110-R0170 | Probability of Default breakdown | Probability of Default for different asset classes and different Credit Quality Steps. |
| C0100/R0180 | Other description | Summary of content of Other category referred in rows R0080 and R0170 so materiality can be judged. |
| *Solvency Capital Requirements* | | |
| C0110/R0190 | Total undiversified credit risk | This is the total amount of the capital charge for credit risk before any diversification effects. |
| C0110/R0200 | Diversification:  credit risk | This is the amount of gross diversification effects allowed in aggregation of capital requirements for credit risk.  This amount should be reported as a negative value. |
| C0110/R0210 | Diversified risk:  credit risk | This is the total amount of the capital charge for credit risk. |

*S.26.12 – Internal model: Credit risk – for non-financial instruments*

*General comments:*

This section relates to the annual submission of information for groups.

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

|  |  |  |
| --- | --- | --- |
| CODE | ITEM | **INSTRUCTIONS** |
| *Type 1 exposures in terms of impact on SCR* | | |
| C0010/R0020-R0110 | Name of single name exposure | Describe the name of the 10 largest single exposures. |
| C0020/R0020-R0110 | Code of single name exposure | Identification code using the Legal Entity Identifier (LEI) if available.  If not available this item should not be reported |
| C0030/R0010 | Sum of all Losses Given Default | The sum of the Loss Given Default for all Type 1 exposures. |
| C0030/R0020-R0110 | 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 exposures. |
| C0030/R0120 | Type 1 aggregate Loss Given Default excluding 10 largest single name exposures | Loss Given Default for all Type 1 exposures excluding 10 largest single name exposures. |
| C0040/R0010 | Sum of all Exposures at Default | The sum of the Exposure at Default for all Type 1 exposures. |
| C0040/R0020-R0110 | Type 1 exposures – Single name exposure X – Exposure at Default | The value of the Exposure at Default for each of the 10 largest single name exposures. |
| C0040/R0120 | Type 1 aggregate Exposure at Default excluding 10 largest single name exposures | The value of the Exposure at Default for all Type 1 exposures excluding 10 largest single name exposures. |
| C0050/R0010 | Weighted average Probability of Default for Type 1 exposures | Weighted average of Probability of Default for Type 1 exposures where the weight is Exposure at Default. |
| C0050/R0020-R0110 | Type 1 exposures – Single name exposure X – Probability of Default | The Probability of Default for each of the 10 largest single name exposures. |
| *Type 2 exposures in terms of impact on SCR* | | |
| C0030/R0130 | Sum of all Losses Given Default | The sum of the Loss Given Default for all Type 2 exposures. |
| C0030/R0140-R0180 | Type 2 exposures – Loss Given Default | Loss Given Default for the different exposures.  For R0160 include the other highest main exposure excluding R0140–R0150.  For R0170 include the other highest main exposure excluding R0140–R0160.  For R0180 include the other highest main exposure excluding R0140–R0170. |
| C0030/R0190 | Type 2 aggregate Loss Given Default excluding R0140–R0180 | Loss Given Default for all Type 2 exposures excluding R0140–R0180. |
| C0040/R0130 | Sum of all Exposures at Default | The sum of the Exposure at Default for all Type 2 exposures. |
| C0040/R0140-R0180 | Type 2 exposures – Exposure at Default | Exposure at Default for the different exposures:  For R0160 include the other highest main exposure excluding R0140–R0150.  For R0170 include the other highest main exposure excluding R0140–R0160.  For R0180 include the other highest main exposure excluding R0140–R0170. |
| C0040/R0190 | Type 2 aggregate Exposure at Default excluding R0140–R0180 | Exposure at Default for all Type 2 exposures excluding R0140–R0180. |
| C0050/R0130 | Weighted average Probability of Default for Type 2 exposures | Weighted average of Probability of Default for Type 2 exposures where the weight is Exposure at Default. |
| C0050/R0140-R0180 | Type 2 exposures – Probability of Default | The Probability of Default for each of R0140–R0180. For R0140 and R0150 it shall be the weighted average of the Probabilities of Default where the weight is Exposure at Default. |
| C0060/R0140-R0180 | Description of exposure | Short description of the Type 2 exposure.  For R0160 include the other highest main exposure excluding R0140–R0150.  For R0170 include the other highest main exposure excluding R0140–R0160.  For R0180 include the other highest main exposure excluding R0140–R0170. |
| *Solvency Capital Requirements* | | |
| C0070/R0200 | Total undiversified counterparty default risk | This is the total amount of the capital charge for counterparty default risk before any diversification effects. |
| C0070/R0210 | Diversification:  counterparty default risk | 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.  This amount should be reported as a negative value. |
| C0070/R0220 | Diversified risk:  counterparty default risk | This is the total amount of the capital charge for counterparty default risk. |

*S.26.13 – Internal model: Non-Life & Health NSLT Underwriting risk*

*General comments*:

This section relates to the annual submission of information for groups.

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

This template collects information on Non-Life and Health NSLT underwriting risk in the following different risk granularities gross and net of reinsurance[[1]](#footnote-2):

* Premium and Reserve Risk: Premium and Reserve Risk data including Cat.
* Catastrophe Risk (Cat): Catastrophe Risk data.
* Premium & Reserve Risk (Excluding explicit Cat): Premium and Reserve Risk data excluding explicit Cat.
* Premium Risk: The premium risk distribution should be such that its mean reflects an expected profit or loss including the movement of Premium Provisions over the year. Results should exclude Cat.
* Reserve Risk: The Reserve Risk distribution should be such that its mean is approximately zero, as there is no expected profit in a Best Estimate. Results should exclude Cat.
* Within Premium and Reserve Risk the following two segmentations are requested:
  + Solvency 2 Lines of Business (S2LoB): As defined in Annex II of the Delegated Regulation, based on lines of business (LoBs) defined in Annex I.
  + Internal Model Lines of Business (IntLoB): Is understood as the most granular level from the internal model direct outputs at which the probability distribution function of the losses and SCR are available. IntLoBs are expected to be used for internal reporting as well as the management of the capital positions by the undertaking. IntLoBs typically are close to the parameterisation level. They should enable an understanding of the internal model specific behaviour.

In case of co-Insurance on direct business, for leading insurance undertakings the full proportion of business is understood to be reported as gross direct business, whereby the proportion shared with non-leading insurers is considered to be treated as outward reinsurance.

Overall the following applies:

* Monetary amounts of this template are discounted.
* High percentiles represent adverse results for the undertaking since the underlying distribution is a loss distribution (i.e. 99.5 is used for the SCR calculation).
* In general, it is expected that the requested figures are available at both granularities (internal or Solvency 2 LoBs) and consistently reported for each of these 2 granularities to the extent possible (means add up, etc.).
* The word diversified is in this template used to differentiate between different levels of granularity (e.g. diversified reserve risk is the overall aggregated reserve risk in comparison to the sum of undiversified S2LoBs).

Because there are different ways of modelling these risks, undertakings are not requested to change their internal model to be able to follow the structure of the codes. So, if undertakings model the catastrophe risk together with the risk of premiums and/or reserves, then they should not fill in section “Distribution of losses from catastrophe perils”. In addition, if undertakings obtain a specific distribution of premium and reserve risks for Health NSLT underwriting risk and a separate one for non-life underwriting risk without aggregating the two together, the information will be included in “Overall Health NSLT gross of reinsirance” – “Overall Health NSLT net of reinsurance” sections and “Overall Non-Life gross of reinsurance” – “Overall Non-Life net of reinsurance” sections respectively. Otherwise, “Overall Non-Life gross of reinsurance” – “Overall Non-Life net of reinsurance” sections should not be reported.

The Occurrence Exceedance Probability (OEP) is the probability that the associated loss level will be exceeded by any event in any given year. It is used when the insurance program is written on an occurrence basis, or when the loss associated with one event is important.

The Aggregate Exceedance Probability (AEP) is the probability that the associated loss level will be exceeded by the aggregated losses in any given year and is used when the insurance program is written on an aggregate basis.

|  |  |  |
| --- | --- | --- |
| CODE | ITEM | INSTRUCTIONS |
| *Risk model data* | | |
| C0010/R0010 | Is SCR risk measure for Premium risk centred? | One of the options in the following closed list shall be used:  Yes – SCR is measured as deviation from the expected result (Centred risk). Please describe in code C0010/R0020.  No – SCR is measured as deviation from zero (Non-centred risk). Please describe in code C0010/R0020.  Other – Please describe in code C0010/R0020. |
| C0010/R0020 | Short description of SCR risk measure used for Premium risk | Describe the way in which the Internal Model SCR risk measure for Premium risk is derived (e.g. from the “economic” Profit and Loss distribution).  Use as reference point the metric defined for the SCR in Article 101 of the Solvency II Directive and go through all aspects where your approach may differ (e.g. deviations from the VaR 1/200, the 1-year time horizon of risk, risk as deviation from the expected result, etc).  If the approved Internal Model risk measure complies with the risk measure as defined by Article 101 of the Solvency II Directive please confirm by inserting “Internal Model risk measure as defined in Article 101 of the Solvency II directive”. |
| C0010/R0030 | Is SCR risk measure for Reserve risk centred? | One of the options in the following closed list shall be used:  Yes – Risk Capital includes a deviation from the expected result (centred risk). Please describe in code C0010/R0040.  No – Risk Capital includes a deviation from zero (Non-centred risk). Please describe in code C0010/R0040.  Other – Please describe in code C0010/R0040. |
| C0010/R0040 | Short description of SCR risk measure used for Reserve risk | Describe the way in which the Internal Model SCR risk measure for Reserve risk is derived (e.g. from the “economic” Profit and Loss distribution).  Use as reference point the metric defined for the SCR in Article 101 of the Solvency II Directive and go through all aspects where your approach may differ (e.g. deviations from the VaR 1/200, the 1-year time horizon of risk, risk as deviation from the expected result, etc).  If the approved Internal Model risk measure complies with the risk measure as defined by Article 101 of the Solvency II Directive please confirm by inserting “Internal Model risk measure as defined in Article 101 of the Solvency II directive”. |
| C0010/R0050 | Is SCR risk measure for Catastrophe risk centred? | One of the options in the following closed list shall be used:  Yes – Risk Capital includes a deviation from the expected result (centred risk). Please describe in code C0010/R0060.  No – Risk Capital includes a deviation from zero (Non-centred risk). Please describe in code C0010/R0060.  Other – Please describe in code C0010/R0060. |
| C0010/R0060 | Short description of SCR risk measure used for Catastrophe risk | Describe the way the in which the Internal Model SCR risk measure for Catastrophe risk is derived. (e.g. from the economic Profit and Loss distribution).  Use as reference point the standard metric used for the SCR under Solvency II Directive Section 4 Subsection 1 & 2 (Focus in particular on Article 101, 104, 105, 108) under Solvency II and go through all aspects where your approach may differ (e.g. deviations from the VaR 1/200, the 1-year time horizon of risk, risk as deviation from the expected result, going concern, etc).  If the approved Internal Model risk measure complies with all assumptions of Section 4 Subsection 2 please confirm by inserting “Internal Model risk measure in line with Standard Formula risk measure definition” |
| Internal LoB mapping | | |
| C0020 | Internal line of business | Name of internal line of business used in the internal model. It shall be consistent across the template. |
| C0030 | Solvency II line of business | Identification of the Non-Life 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  It is expected the insurance and reinsurance undertakings indicate in which Solvency II LoB each internal LoB is included.  If one Internal LoB maps to two or more Solvency II LoBs then C0040 reports the corresponding proportion (as a value between 0 and 1) of the internal LoB for each mapped Solvency II LoB. These values shall add up to 1 for each internal LoB that maps to two or more Solvency II LoBs. If there is a one-to-one mapping then C0040 shall be 1. |
| C0040 | Premium risk indicator | The following closed list shall be used:   * Assigned to premium risk * Not assigned to premium risk |
| C0050 | Reserve risk indicator | The following closed list shall be used:   * Assigned to reserve risk * Not assigned to reserve risk |
| C0060 | Proportion of Internal Line of Business allocated to SII Line of Business | Proportion of internal line of business allocated to SII line of business as a decimal number e.g. if it’s 10% then use 0.1. |
| *Gross Reserve risk model data* | | |
| Z0010 | SII Line of Business | Identification of the Non-Life 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 |
| Z0020 | Risk type | One of the options in the following closed list shall be used:  1 – Non-life and NSLT health reserve risk aggregated jointly with implicit catastrophe risk  2 – Non-life and NSLT health reserve risk aggregated jointly  3 – Non-life underwriting reserve risk with implicit catastrophe risk  4 – Non-life underwriting reserve risk  5 – NSLT health underwriting reserve risk with implicit catastrophe risk  6 – NSLT health underwriting reserve risk |
| C0070 | Diversified reserve risk excluding explicit Catastrophe Risk | Aggregate reserve risk gross/net of reinsurance after applying diversification effects among different risks.  It will include catastrophe risk if it is modelled jointly with the reserve risk, otherwise catastrophe risk will be reported using separate fields described in the “Distribution of losses from catastrophe perils” section of this LOG file. |
| C0080 | SII Line of Business | Reserve risk gross/net of reinsurance for each Solvency II LoB.  It will include catastrophe risk if it is modelled jointly with the reserve risk, otherwise catastrophe risk will be reported using separate fields described in the “Distribution of losses from catastrophe perils” section of this LOG file. |
| C0090 | Internal Line of Business | Reserve risk gross/net of reinsurance for each internal LoB.  It will include catastrophe risk if it is modelled jointly with the reserve risk, otherwise catastrophe risk will be reported using separate fields described in the “Distribution of losses from catastrophe perils” section of this LOG file. |
|  | | |
| R0070 | Provision for claims outstanding - discounted | The best estimate of claims (gross of reinsurance) that have not been settled. It includes all claims not yet settled, reported and not reported. Based on Article 77 Solvency II Directive, the best estimate corresponds to the probability-weighted average of future cash-flows, taking account of the time value of money (expected present value of future cash-flows), using the relevant risk-free interest rate term structure. |
| R0080 | Premium Provision - discounted (only if premium provision allocated to reserve risk) | The discounted sum of future cash flows that comprise the premium provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance regarding direct and accepted business. This cell should be filled in if the premium provision at the reporting reference date is allocated to reserve risk. |
| R0090 | Solvency Capital Requirement | This is the amount of funds that insurance and reinsurance groups need to face their risks. It is required to identify the solvency capital requirement for each internal line of business, SII LoB and aggregate level based on gross of reinsurance data.  This cell represents the stand-alone risk of the respective granularity with the approved risk measure of the Internal Model. |
| R0100 | Simulated (output) mean | This is the mean of the profit and loss distribution forecast according to the approved model setup, i.e. as relevant for the calculation of the official SCR. It is the output obtained based on the simulation process (gross of reinsurance and on a discounted basis). |
| R0110 | Simulated (output) standard deviation | This is the standard deviation of the profit and loss distribution forecast according to the approved model setup, i.e. as relevant for the calculation of the official SCR. It is the output obtained based on the simulation process (gross of reinsurance and on a discounted basis). |
| R0120-R0330 | Percentiles from 0.001 to 0.999 | The undertaking is expected to indicate the amounts of the percentiles required in the table related to the probability distribution of the future cash out-flows relating to claims events on a one-year time horizon basis as at the reporting reference date obtained based on the simulation process (gross of reinsurance and on a discounted basis).  If the risk measure definition is in line with the risk measure definition of Article 101 of the Solvency II Directive, the 99.5 percentile will differ by the Simulated (output) mean from the SCR. |
| *Net Reserve risk model data* | | |
| R0340 | Provision for claims outstanding - discounted | The best estimate of claims (net of reinsurance recoverables) that have not been settled. It includes all claims not yet settled, reported and not reported. Based on Article 77 Solvency II Directive, the best estimate corresponds to the probability-weighted average of future cash-flows, taking account of the time value of money (expected present value of future cash-flows), using the relevant risk-free interest rate term structure. |
| R0350 | Premium Provision - discounted (only if premium provision allocated to reserve risk) | The discounted sum of future cash flows that comprise the premium provisions net of reinsurance recoverables. This cell should be filled in if the premium provision at the reporting reference date is allocated to reserve risk. |
| R0360 | Solvency Capital Requirement | This is the amount of funds that insurance and reinsurance groups need to face their risks. It is required to identify the solvency capital requirement for each internal line of business, SII LoB and aggregate level based on net of reinsurance data. |
| R0370 | Simulated (output) mean | This is the mean of the profit and loss distribution forecast according to the approved model setup, i.e. as relevant for the calculation of the official SCR. It is the output obtained based on the simulation process (net of reinsurance and on a discounted basis). |
| R0380 | Simulated (output) standard deviation | This is the standard deviation of the profit and loss distribution forecast according to the approved model setup, i.e. as relevant for the calculation of the official SCR. It is the output obtained based on the simulation process (net of reinsurance and on a discounted basis). |
| R0390-R0600 | Percentiles from 0.001 to 0.999 | The undertaking is expected to indicate the amounts of the percentiles required in the table related to the probability distribution obtained based on the simulation process (net of reinsurance and on discounted basis). |
| *Gross Premium risk model data* | | |
| Z0020 | Risk type | One of the options in the following closed list shall be used:  1 – Non-life and NSLT health premium risk aggregated jointly with implicit catastrophe risk  2 – Non-life and NSLT health premium risk aggregated jointly  3 – Non-life underwriting premium risk with implicit catastrophe risk  4 – Non-life underwriting premium risk  5 – NSLT health underwriting premium risk with implicit catastrophe risk  6 – NSLT health underwriting premium risk |
| C0100 | Diversified premium risk excluding explicit Catastrophe Risk | Aggregate premium risk gross/net of reinsurance after applying diversification effects among different risks.  It will include catastrophe risk if it is modelled jointly with the premium risk, otherwise catastrophe risk will be reported using separate codes described in the “DISTRIBUTION OF LOSSES FROM CATASTROPHE PERILS” section of this LOG file. |
| C0110 | SII Line of Business | Premium risk gross/net of reinsurance for each Solvency II LoB.  It will include catastrophe risk if it is modelled jointly with the premium risk, otherwise catastrophe risk will be reported using separate codes described in the “DISTRIBUTION OF LOSSES FROM CATASTROPHE PERILS” section of this LOG file. |
| C0120 | Internal Line of Business | Premium risk gross/net of reinsurance for each internal LoB.  It will include catastrophe risk if it is modelled jointly with the premium risk, otherwise catastrophe risk will be reported using separate codes described in the “DISTRIBUTION OF LOSSES FROM CATASTROPHE PERILS” section of this LOG file. |
| R0610 | Gross Written Premium | Gross premiums written shall comprise all amounts due during the financial year 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 financial year. Amount of taxes or charges levied with premiums shall be excluded from the written premiums. |
| R0620 | Gross Earned Premium | Premiums relating to the risk covered by the insurance or reinsurance undertaking during a specified time period gross of reinsurance. |
| R0630 | Gross written premium planned in the 12 months post the reporting Reference Date | Gross premium planned to be written within the 12 months following the reporting reference date via binder agreements either signed before or after the reference date. |
| R0640 | Gross written unearned premium at the Reference Date (only if premium provision allocated to premium risk) | Written unearned premium gross of reinsurance. This cell should be filled in if the premium provision at the reporting reference date is allocated to premium risk. |
| R0650 | Premium Provision - discounted (only if premium provision allocated to premium risk) | The discounted sum of future cash flows that comprise the premium provisions, gross of the amounts recoverable from reinsurance contracts, special purpose vehicles and finite reinsurance regarding direct and accepted business. This cell should be filled in if the premium provision at the reporting reference date is allocated to premium risk. |
| R0660 | Solvency Capital Requirement | This is the amount of funds that insurance and reinsurance groups need to face their risks. It is required to identify the solvency capital requirement for each internal line of business, SII LoBs and aggregate level based on gross of reinsurance data. |
| R0670 | Simulated (output) mean | This is the mean of the profit and loss distribution. It is the output obtained based on the simulation process (gross of reinsurance and on a discounted basis). |
| R0680 | Simulated (output) standard deviation | This is the standard deviation of the Profit and Loss distribution. It is the output obtained based on the simulation process (gross of reinsurance and on a discounted basis). |
| R0690-R0900 | Percentiles from 0.001 to 0.999 | The undertaking is expected to indicate the amounts of the percentiles required in the table related to the probability distribution obtained based on the simulation process (gross of reinsurance and on a discounted basis). |
| *Net Premium risk model data* | | |
| R0910 | Net Written Premium | Net premiums written shall comprise all amounts due during the financial year 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 financial year. |
| R0920 | Net Earned Premium | Premiums relating to the risk covered by the insurance or reinsurance undertaking during a specified time period net of reinsurance. |
| R0930 | Net written premium planned in the 12 months post the Reference Date | Net premium planned to be written within the 12 months following the reporting reference date via binder agreements either signed before or after the reference date. |
| R0940 | Net written unearned premium at the Reference Date (only if premium provision allocated to premium risk) | Written unearned premium net of reinsurance. This cell should be filled in if the premium provision at the reporting reference date is allocated to premium risk. |
| R0950 | Premium Provision - discounted (only if premium provision allocated to premium risk) | The discounted sum of future cash flows that comprise the premium provisions net of reinsurance recoverables. This cell should be filled in if the premium provision at the reporting reference date is allocated to premium risk. |
| R0960 | Solvency Capital Requirement | This is the amount of funds that insurance and reinsurance groups need to face their risks. It is required to identify the solvency capital requirement for each internal line of business, SII LoBs and aggregate level based on net of reinsurance data. |
| R0970 | Simulated (output) mean | This is the mean of the profit and loss distribution. It is the output obtained based on the simulation process (net of reinsurance and on a discounted basis). |
| R0980 | Simulated standard deviation | This is the standard deviation of the Profit and Loss distribution. It is the output obtained based on the simulation process (net of reinsurance and on a discounted basis). |
| R0990-R1200 | Percentiles from 0.001 to 0.999 | The undertaking is expected to indicate the amounts of the percentiles required in the table related to the probability distribution obtained based on the simulation process (net of reinsurance and on a discounted basis). |
| *Overall Non-Life and Health NSLT gross of reinsurance* | | |
| Z0020 | Risk type | One of the options in the following closed list shall be used:  1 – Non-life and NSLT health premium risk and reserve risk aggregated jointly with implicit catastrophe risk  2 – Non-life and NSLT health premium risk and reserve risk aggregated jointly  3 – Non-life underwriting premium risk and reserve risk with implicit catastrophe risk  4 – Non-life underwriting premium risk and reserve risk  5 – NSLT health underwriting premium risk and reserve risk with implicit catastrophe risk  6 – NSLT health underwriting premium risk and reserve risk aggregated separately |
| C0130 | Total undiversified | The total amount of non-life and health NSLT underwriting risk before applying diversification effects among different non-life risks. This amount will include catastrophe risk if it is modelled jointly with the premium and reserve risk, otherwise catastrophe risk will be reported using separate codes described in the “DISTRIBUTION OF LOSSES FROM CATASTROPHE PERILS” section of this LOG file. |
| C0140 | Diversification | The difference between total undiversified standalone non-life and health NSLT underwriting risk and total non-life underwriting risk diversified. This amount is the diversification effect and shall be reported as a negative value. |
| C0150 | Diversified | The total amount of non-life and health NSLT risk underwriting after applying diversification effects among different risks. This amount will include catastrophe risk if it is modelled jointly with the premium and reserve risk, otherwise catastrophe risk will be reported using separate codes described in the “DISTRIBUTION OF LOSSES FROM CATASTROPHE PERILS” section of this LOG file. |
| R1210 | Solvency Capital Requirement | This is the amount of funds that insurance and reinsurance undertakings need to face their risks. It is required to identify the solvency capital requirement for each internal line of business, SII LoBs and aggregate level based on gross of reinsurance data. |
| R1220 | Simulated (output) mean | This is the mean of the profit and loss distribution forecast according to the approved model setup, i.e. as relevant for the calculation of the official SCR. It is the output obtained based on the simulation process (gross of reinsurance and on a discounted basis). |
| R1230 | Simulated (output) standard deviation | This is the standard deviation of the profit and loss distribution forecast according to the approved model setup, i.e. as relevant for the calculation of the official SCR. It is the output obtained based on the simulation process (gross of reinsurance and on a discounted basis). |
| R1240-R1450 | Percentiles from 0.001 to 0.999 | The undertaking is expected to indicate the amounts of the percentiles required in the chart related to the probability distribution obtained based on the simulation process (gross of reinsurance and on a discounted basis). |
| *Overall Non-Life and Health NSLT net of reinsurance* | | |
| R1460 | Solvency Capital Requirement | This is the amount of funds that insurance and reinsurance undertakings need to face their risks. It is required to identify the solvency capital requirement for each internal line of business, SII LoBs and aggregate level based on net of reinsurance data. |
| R1470 | Simulated (output) mean | This is the mean of the profit and loss distribution forecast according to the approved model setup, i.e. as relevant for the calculation of the official SCR. It is the output obtained based on the simulation process (net of reinsurance and on a discounted basis). |
| R1480 | Simulated (output) standard deviation | This is the standard deviation of the profit and loss distribution forecast according to the approved model setup, i.e. as relevant for the calculation of the official SCR. It is the output obtained based on the simulation process (net of reinsurance and on a discounted basis). |
| R1490-R1700 | Percentiles from 0.001 to 0.999 | The undertaking is expected to indicate the amounts of the percentiles required in the chart related to the probability distribution obtained based on the simulation process (net of reinsurance and on a discounted basis). |
| *Distribution of losses from Catastrophe Perils* | | |
| C0020 | Classes impacted by the catastrophe event | List of all classes impacted by the catastrophe event for the relevant peril.  This shall be identical to C0160 and Z0030. |
| C0160 | Catastrophe | Name of natural catastrophe or man-made peril per modelled region. Please include name of region and peril. Do not include generic names like region1 or peril1. It is recommended that the names of the perils and the regions are in English.  This shall be identical to C0020 and Z0030. |
| C0170 | Commercially available vendor model used (if applicable) | One of the options in the following closed list shall be used:  Yes  No |
| C0180 | Commercially available vendor model name and version used (if applicable) | If a commercially available vendor model is used in the internal model for the peril this field should contain the name of the model and the version of the model that the simulations are based on. |
| C0190 | Explanatory information (if AEP loss is not available) | Provide short concise information on model and reasons, if the field “AEP loss” is not available. If agreed with the responsible supervisor this field could also be used to provide information on modelling approaches in other cases. |
| C0200 | Total Sum insured | The insurance or reinsurance undertaking is expected to report their total sum insured for direct business by peril and region. |
| C0210 | Exposure amount | The exposure amount used by the undertaking that has been agreed upon with the respective supervisor. The metric used can be different among perils and regions. |
| C0220 | Exposure metric | Short description of exposure metric used in previous column (C6). |
| *Distribution of losses from Catastrophe Perils - Total (property and non-property) business* | | |
| Z0005 | Catastrophe type | One of the options in the following closed list shall be used:   * Aggregate of all perils * Aggregate of all NatCat perils * Aggregate of all man-made perils * Other   Z0030 needs to be reported only if “Other“ is selected.  Select these to report the aggregation of all perils, NatCat perils and man-made perils respectively. Only the “Aggregation of all perils” is mandatory. The other two should be submitted depending on what is being modelled. If only NatCat perils are modelled then “Aggregate of all perils” and “Aggregate of all NatCat perils” should be submitted as well, and will be identical. Same approach should be made for man-made perils. |
| Z0030 | Catastrophe scenario | Name of the catastrophe scenario used by the undertaking. This field should be reported for every catastrophe scenario. In each case “Other” shall be selected in Z0005.  This shall be identical to C0020 and C0160.  Sub-aggregates / intermediate aggregates - where applicable – can be reported, if the respective entries in C0020, C0160 and Z0010/Z-Axis are marked with the prefix "AGG\_". Example: In addition to granular entries "Italy\_Earthquake", "Greece\_Earthquake", "Terror US conventional" etc. there is an entry for the sub-aggregate "AGG\_Europe\_Earthquake". If more than one level of sub-aggregates exist (e.g. Southern Europe, Europe) then it is possible to use “AGG1\_” for the lower granularity, “AGG2\_” for the next level and so on e.g. “AGG1\_Southern\_Europe\_Earthquake”, “AGG2\_Europe\_Earthquake”.  Note, that the reporting of sub-aggregates is not a requirement, but might be an additional aggregation level agreed between undertaking and NCA. |
| C0230-C0400/R1710 | Simulated mean from model for Total (property and non-property) business | This is the mean of the probability distribution corresponding to each peril and aggregation of perils. It is the output obtained based on the simulation process. The mean should be reported with the following splits: - Mean of OEP for all business gross of reinsurance - Mean of AEP for all business gross of reinsurance - Mean of Annual loss for all business gross of reinsurance - Mean of OEP for all business net of reinsurance - Mean of AEP for all business net of reinsurance  - Mean of Annual loss for all business net of reinsurance  “Annual loss” is explicitly not “Average Annual Loss” (AAL), but the loss determined according to the statistical measure, i.e. mean, standard deviation or percentile. AAL corresponds to the mean annual loss.”  Depending on the Z0030 axis only one of the blocks “Aggregate of all perils” C0230 to C0280, “Nat-Cat perils” C0290 to C0340 and “Man-made perils” C0350 to C0400 shall be submitted. For example if Z0030 is “Storm” then “NatCat perils” C0290 to C0340 shall be submitted only. For “Aggregate of all NatCat perils” C0290 to C0340 shall be submitted. For “Aggregate of all man-made perils” C0350 to C0400 shall be submitted. |
| C0230-C0400/R1720 | Simulated standard deviation for Total (property and non-property) business | This is the standard deviation of the probability distribution corresponding to each peril and aggregation of perils. It is the output obtained based on the simulation process. The standard deviation should be reported with the same split as the Simulated mean.  Depending on the Z0030 axis only one of the blocks “Aggregate of all perils” C0230 to C0280, “Nat-Cat perils” C0290 to C0340 and “Man-made perils” C0350 to C0400 shall be submitted. For example if Z0030 is “Storm” then “NatCat perils” C0290 to C0340 shall be submitted only. For “Aggregate of all NatCat perils” C0290 to C0340 shall be submitted. For “Aggregate of all man-made perils” C0350 to C0400 shall be submitted. |
| C0230-C0400/R1730-R1810 | Simulated percentiles for Total (property and non-property) business | Probability distribution percentiles obtained based on the simulation process for each peril and aggregation of perils. Reported percentiles are 0.75, 0.9, 0.96, 0.98, 0.99, 0.995, 0.996, 0.998 and 0.999. The information for each separate percentile shall be reported with the same split as the Simulated mean.  Depending on the Z0030 axis only one of the blocks “Aggregate of all perils” C0230 to C0280, “Nat-Cat perils” C0290 to C0340 and “Man-made perils” C0350 to C0400 shall be submitted. For example if Z0030 is “Storm” then “NatCat perils” C0290 to C0340 shall be submitted only. For “Aggregate of all NatCat perils” C0290 to C0340 shall be submitted. For “Aggregate of all man-made perils” C0350 to C0400 shall be submitted. |
| *Premium and sums insured data* | | |
| C0410/R1820-R1950 | Gross Annual Premium – Direct insurance | Split of gross annual premium written for direct business by geographical region. Geographical regions to be used are Europe, Africa, North East US, South East US, Mid-West US, Western US, Northern America (excluding US), Caribbean & Central America, South America, Australia, Japan, Asia (excluding Japan) and Rest of World. Any unallocated premium should be put in the Unallocated bucket.  The definition of these geographical areas can be found in Annex III of the COMMISSION DELEGATED REGULATION (EU) 2015/35. When one of the above geographical regions is a superset of the defined regions in the delegated regulation then all countries in the subsets should be considered for this region. The only exception here is Japan which is singled out from the rest of Asia. |
| C0420/R1820-R1950 | Total Sum Insured – Direct insurance | Split of total sum insured for direct business by geographical region. Geographical regions to be used are Europe, Africa, North East US, South East US, Mid-West US, Western US, Northern America (excluding US), Caribbean & Central America, South America, Australia, Japan, Asia (excluding Japan) and Rest of World. Any unallocated premium should be put in the Unallocated bucket.  The definition of these geographical areas can be found in Annex III of the COMMISSION DELEGATED REGULATION (EU) 2015/35. When one of the above geographical regions is a superset of the defined regions in the delegated regulation then all countries in the subsets should be considered for this region. The only exception here is Japan which is singled out from the rest of Asia. |
| C0410/R1960-R1990 | Gross Annual Premium - Reinsurance | The insurance or reinsurance undertaking is expected to split their gross annual written premium for reinsurance by geographical region. Geographical regions to be used are Europe, North America and Rest of World. Any unallocated premium should be put in the Unallocated bucket. |
| C0420/R1960-R1990 | Total Sum Insured - Reinsurance | The insurance or reinsurance undertaking is expected to split their total sum insured for reinsurance by geographical region. Geographical regions to be used are Europe, North America and Rest of World. Any unallocated premium should be put in the Unallocated bucket. |
| *SPLIT OF PREMIUM INCOME* | | |
| C0430/R2000 | Direct insurance | Premium income (gross allocated written premium forecasted for the next 12 months as used in the model) for the insurance or reinsurance undertaking direct business. |
| C0430/R2010 | Reinsurance | Premium income (gross allocated written premium forecasted for the next 12 months as used in the model) for the insurance or reinsurance undertaking reinsurance business. |
| C0430/R2020 | Retrocession | Premium income (gross allocated written premium forecasted for the next 12 months as used in the model) for the insurance or reinsurance undertaking retrocession. |
| *SIGNIFICANT OTHER PERILS* | | |
| C0440/R2030 | Significant other perils | The insurance or reinsurance undertaking should here indicate if their business contains other significant perils not included in the NatCat or Man-made perils above with a Yes, otherwise this cell should contain a No. |
| C0440/R2040 | Description of other perils | If the above cell is Yes the insurance or reinsurance undertaking should provide here a text description of those other significant peril(s). |
| *CATASTROPHE SCR AGGREGATION – Reported net of reinsurance* | | |
| C0450/R2050 | Total undiversified NatCat risk | Sum of separate SCR for all NatCat risk perils that are not (sub-)aggregated. |
| C0450/R2060 | Diversification between NatCat perils | Diversification effect on SCR between NatCat perils. Calculated as SCR for NatCat risk perils - Sum of separate SCR for all NatCat risk perils. |
| C0450/R2070 | Total undiversified man-made risk | Sum of SCR for all Man-made risk perils. |
| C0450/R2080 | Diversification between man-made perils | Diversification effect on SCR between Man-made perils. Calculated as SCR for Man-made risk perils - Sum of separate SCR for all Man-made risk perils. |
| C0450/R2090 | Other non-life catastrophe risk | SCR for other non-life Catastrophe risk. |
| C0450/R2100 | Diversification between other non-life catastrophe perils | Diversification effect on SCR between Other perils. Calculated as SCR for Other risk perils - Sum of separate SCR for all Other risk perils. |
| C0450/R2110 | Non-life catastrophe risk - total diversification | Diversification effect on SCR between NatCat, Man-made and Other perils. Calculated as SCR for Catastrophe risk - SCR for NatCat risk perils - SCR for all Man-made risk perils -SCR for all Other risk perils. |
| C0450/R2120 | Total Non-life catastrophe risk - diversified | SCR for Catastrophe risk. |

*S.26.14 – Internal model: Life and Health underwriting risk*

*General comments:*

This section relates to the annual submission of information for groups.

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

In this template, the results of internal models for Life and Health SLT underwriting risk are reported. If insurers also integrate Health NSLT underwriting risk in the Life + Health SLT underwriting risk model structure, the results of the Health NSLT model should also be reported in this template.

Depending on the structure of Life and Health SLT underwriting risk modelling, one of the two blocks for longevity and mortality risk should be used. If the internal model structure is such that Mortality and Longevity risks are modelled together, then for these risks only R0270 where these risks are combined, shall be reported.

In general, if cells cannot be sensibly reported an alternative should be selected. For example, if an undertaking cannot separate trend, level or volatility modelling within a submodule, then information should be provided at the corresponding aggregate level.

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| CODE | **ITEM** | **INSTRUCTIONS** |
| *OPTION 1 – LIFE RISK* | | |
| C0010/R0010, R0060, R0250, R0270  C0030-C0040/R0110 | Net Best Estimate liability + Technical provisions calculated as a whole | Best estimate shall be reported net of reinsurance and refers to the products of the life insurance portfolio that are sensitive to the relevant risk category. TPs calculated as a whole should be taken in as well.  The split for disability-morbidity risk aggregate refers to annuities paid out (“APO”) or not (“ANPO”). |
| C0050/R0010, R0060, R0110, R0250, R0270 | Net Written Premiums | The total of the written premiums net of reinsurance shall be reported for the products of the life insurance portfolio that are sensitive to the relevant risk category. |
| C0060/R0010, R0060, R0110, R0250, R0270 | Sum insured | The total sum insured shall be reported for the products of the life insurance portfolio that are sensitive to the relevant risk category. |
| C0070/R0010-R0270 | Solvency Capital Requirements | The SCR for the relevant risk category, net of reinsurance.  The following explanations apply for C0070 – C0260:  For the aggregate risks, the SCR after aggregation over the underlying sub-risks should be reported.  For lapse risk the following applies:   * ‘Lapse’ covers exercising contractual options in a general sense. * Risk of increase in lapse rates (R0170) and decrease of lapse rates (R0180) are lapse risks other than mass lapse risk, where R0170 (R0180) covers the part of the business leading to a loss if lapse rates increase (decrease) as defined in the internal model. * Risk of mass lapse (R0190) is risk of accumulation or catastrophe risk for lapse as defined in the internal model. * ‘Lapse type split (other than mass lapse)’ covers non-mass lapse risk if a split in increase / decrease is not available and offers a split in three rough categories: ‘full surrender’, i.e. termination of the contract, ‘partial surrender’ and ‘other’ exercising of contractual options or ‘Policyholder behaviour’. |
| C0080/R0010-R0270 | Mean | The mean of the probability distribution of the net SCR |
| C0090/R0010-R0270 | Standard deviation | The Standard deviation of the probability distribution of the net SCR |
| C0100-C0310/R0010-R0270 | Percentiles from 0.001 to 0.999 | It is expected that the insurance and reinsurance undertakings indicate the amounts of the percentiles required in the table related to the probability distribution obtained based on the simulation process (net of reinsurance and on discounted basis). |
| *OPTION 2 – LIFE RISK*  To be completed if the internal model only has a split between Trend and Level risk. In that case the following template (S.26.14.01.02) replaces the template above (S.26.14.01.01). | | |
| C0010/R0300 | Net Best Estimate liability + Technical provisions calculated as a whole | Catastrophe risk best estimate shall be reported net of reinsurance and refers to the products of the life insurance portfolio that are sensitive to the relevant risk category. TPs calculated as a whole should be taken in as well. |
| C0050/R0300 | Net Written Premiums | The total of the net written premiums for catastrophe risk shall be reported for the products of the life insurance portfolio that are sensitive to the relevant risk category. |
| C0060/R0300 | Sum insured | The total sum insured for catastrophe risk shall be reported for the products of the life insurance portfolio that are sensitive to the relevant risk category. |
| C0070/R0280-R0300 | Solvency Capital Requirements | The SCR for the relevant risk category, net of reinsurance.  For the aggregate risks, the net SCR after aggregation over the underlying submodules should be reported. |
| C0080/R0280-R0300 | Mean | The mean of the probability distribution of the SCR |
| C0090/R0280-R0300 | Standard deviation | The Standard deviation of the probability distribution of the net SCR |
| C0100-C0310/R0280-R0300 | Percentiles from 0.001 to 0.999 | It is expected that the insurance and reinsurance undertakings indicate the amounts of the percentiles required in the table related to the probability distribution obtained based on the simulation process (net of reinsurance and on discounted basis). |
| *OPTION 1 – HEALTH RISK* | | |
| Z0010 | Type of Health risk modelled in Life & Health? | In the closed list there are 3 options:  SLT, NSLT and SLT+NSLT |
| C0010/R0310, R0360, R0560  C0030-C0040/R0410-R0460 | Net Best Estimate liability + Technical provisions calculated as a whole | Best estimate shall be reported net of reinsurance and refers to the products of the health insurance portfolio that are sensitive to the relevant risk category. TPs calculated as a whole should be taken in as well.  The split for disability-morbidity risk aggregate refers to annuities paid out (“APO”) or not (“ANPO”). |
| C0050/R0310, R0360, R0410-R0460, R0560 | Net Written Premiums | The total of the net written premiums shall be reported for the products of the health insurance portfolio that are sensitive to the relevant risk category. |
| C0060/R0310, R0360, R0410-R0460, R0560 | Sum insured | The total sum insured shall be reported for the products of the health insurance portfolio that are sensitive to the relevant risk category. |
| C0070/R0310-R0570 | Solvency Capital Requirements | The SCR for the relevant risk category, net of reinsurance.  The following explanations apply for C0070 – C0260:  For the aggregate risks, the SCR after aggregation over the underlying submodules should be reported.  For lapse risk the following applies:   * ‘Lapse’ covers exercising contractual options in a general sense. * Risk of increase in lapse rates (R0480) and decrease of lapse rates (R0490) are lapse risks other than mass lapse risk, where R0480 (R0490) covers the part of the business leading to a loss if lapse rates increase (decrease) as defined in the internal model. * Risk of mass lapse (R0500) is risk of accumulation or catastrophe risk for lapse as defined in the internal model.   ‘Lapse type split (other than mass lapse)’ covers non-mass lapse risk if a split in increase / decrease is not available and offers a split in three rough categories: ‘full surrender’, i.e. termination of the contract, ‘partial surrender’ and ‘other’ exercising of contractual options or ‘Policyholder behaviour’. |
| C0080/R0310-R0570 | Mean | The mean of the probability distribution of the net SCR |
| C0090/R0310-R0570 | Standard deviation | The Standard deviation of the probability distribution of the net SCR |
| C0100-C0310/R0310-R0570 | Percentiles from 0.001 to 0.999 | It is expected that the insurance and reinsurance undertakings indicate the amounts of the percentiles required in the table related to the probability distribution obtained based on the simulation process (net of reinsurance and on discounted basis). |
| *OPTION 2 – HEALTH RISK*  To be completed if the internal model only has a split between Trend and Level risk. In that case the following template (S.26.14.01.05) replaces the template above (S.26.14.01.03). | | |
| C0010/R0600 | Net Best Estimate liability + Technical provisions calculated as a whole | Best estimate shall be reported net of reinsurance and refers to the products of the health insurance portfolio that are sensitive to the relevant risk category. TPs calculated as a whole should be taken in as well.  The split for disability-morbidity risk aggregate refers to annuities paid out (“APO”) or not (“ANPO”). |
| C0050/R0600 | Net Written Premiums | The total of the net written premiums shall be reported for the products of the health insurance portfolio that are sensitive to the relevant risk category. |
| C0060/R0600 | Sum insured | The total sum insured shall be reported for the products of the health insurance portfolio that are sensitive to the relevant risk category. |
| C0070/R0580-R0600 | Solvency Capital Requirements | The SCR for the relevant risk category, net of reinsurance.  For the aggregate risks, the net SCR after aggregation over the underlying submodules should be reported. |
| C0080/R0580-R0600 | Mean | The mean of the probability distribution of the net SCR |
| C0090/R0580-R0600 | Standard deviation | The Standard deviation of the probability distribution of the net SCR |
| C0100-C0310/R0580-R0600 | Percentiles from 0.001 to 0.999 | It is expected that the insurance and reinsurance undertakings indicate the amounts of the percentiles required in the table related to the probability distribution obtained based on the simulation process (net of reinsurance and on discounted basis). |
| *SOLVENCY CAPITAL REQUIREMENTS* | | |
| C0320/R0610 | Total undiversified risk: Life underwriting,  Health underwriting, Life and Health underwriting | The sum of all (sub-) SCRs.  For lapse, please choose the sum as appropriate to the splits presented on the most granular level.  Examples: (1) If lapse increase and lapse decrease and mass lapse are available please sum up these. Irrespectively if the lapse split is additionally available. (2) If mass lapse and lapse split are available and also lapse split sublevels, please take the sum of mass lapse and lapse split. If only sublevels of lapse split are available, please chose those. |
| C0320/R0620 | Diversification:  Life underwriting,  Health underwriting, Life and Health underwriting | The diversification between the sub risks.  This amount should be reported as a negative value. |
| C0320/R0630 | Diversified risk:  Life underwriting,  Health underwriting, Life and Health underwriting | The aggregated SCR Life and Health risk after aggregating all sub risks. |

*S.26.15 – Internal model: Operational risk*

*General comments:*

This section relates to the annual submission of information for groups.

This template shall be reported based on availability of data according to the internal model architecture and risk profile when possible with reasonable effort. The data to be reported shall be agreed between national supervisory authorities and groups.

Each undertaking can use their own operational risks classification.

The columns C0020-C0060 contain information on the scenarios defined by the undertaking. In case of multi-tier classifications, data on at least the two highest levels of operational risk should be provided (define L1 as the highest level and L2 the immediately lower one, if present). All the information to be filled in is related to the one year forecasted loss probability distributions.

For an event type category defined as Level 1 (L1) occurrence, all numerical information (SCR, quantiles) should refer to the aggregation of the risk made at that level. Of course, each category identified in the Level 2 (L2) occurrence could come from an aggregation of lower levels loss distributions.

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| --- | --- | --- | --- |
| Internal scenario classification  [free text] | Unique ID  [number] | Unique ID of parent level.  [number] |  |
| L2 A | 201 | 101 | Note that the ID of the containing level is not valued for L1 levels, as the ultimate parent level is the operational risk itself. |
| L2 B | 202 | 101 |
| L2 C | 203 | 101 |
| L2 D | 204 | 102 |
| L2 E | 205 | 102 |
| L1 A | 101 |  |
| L1 B | 102 |  |

Operational Risk

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|  | ITEM | INSTRUCTIONS |
| C0010/R0010 | Is Basel L1 classification used? | Identify if the seven high-level categories (L1) specified in [Basel II](https://www.bis.org/bcbs/qisoprisknote.pdf) are used.  One of the options in the following closed list shall be used:  Yes  No |
| C0010/R0020 | Is Basel L1 and L2 classification used? | Identify if the Basel Level 1 and 2 categories and their hierarchy (which L2 are included in each L1) specified in [Basel II](https://www.bis.org/bcbs/qisoprisknote.pdf) [[Annex 7](https://www.bis.org/publ/bcbs107.pdf)].  One of the options in the following closed list shall be used:  Yes  No |
| C0020 | Scenario name | This table should be completed by all groups, also in the cases where the undertaking answers ‘No’ to ‘C0010/R0010’ and/or ‘C0010/R0020’, with the names of the internal scenarios used for Operational risk calculations by the internal model. |
| C0030 | Unique ID | This is a unique ID of the internal scenario. This should be consistent across different reporting periods. This is a numeric field. |
| C0040 | Unique ID of parent level. | This is a unique ID of the immediate parent internal scenario. This should be consistent across different reporting periods. This is a numeric field. |
| C0050 | Basel L1 classification mapping | For completion by undertakings which answer ‘Yes’ in C0010/R0010 or the mapping to Basel L1 exists. Field should be empty if the scenario is higher than level 2 in the classification.  One of the options in the following closed list shall be used:   1. Internal fraud 2. External fraud 3. Employment practices and workspace safety 4. Damage to physical assets 5. Business disruption and system failures 6. Clients, products and business practices 7. Execution, delivery and process management |
| C0060 | Basel L2 classification mapping | For completion by undertakings which answer ‘Yes’ in C0010/R0020 or the mapping to Basel L2 exists. Field should be empty if the scenario is higher than level 2 in the classification.  The occurrence “Other” can be used in case the risk could be classified in a Level 1 Basel category but there is not a Level 2 one.  One of the options in the following closed list shall be used:   1. Internal fraud - Unauthorized activity 2. Internal fraud - Theft and fraud 3. Internal fraud - Other 4. External fraud - Theft and fraud 5. External fraud - Systems security 6. External fraud - Other 7. Employment practices and workspace safety - Employee relations 8. Employment practices and workspace safety - Safe environment 9. Employment practices and workspace safety - Diversity and discrimination 10. Employment practices and workspace safety - Other 11. Damage to physical assets - Disasters and other events 12. Damage to physical assets - Other 13. Business disruption and system failures - Systems 14. Business disruption and system failures - Other 15. Clients, products and business practices - Suitability, disclosure and fiduciary 16. Clients, products and business practices - Improper business or market practices 17. Clients, products and business practices - Product flaws 18. Clients, products and business practices - Selection, sponsorship and exposure 19. Clients, products and business practices - Advisory activities 20. Clients, products and business practices - Other 21. Execution, delivery and process management - Transaction capture, execution and maintenance 22. Execution, delivery and process management - Monitoring and reporting 23. Execution, delivery and process management - Customer intake and documentation 24. Execution, delivery and process management - Customer / client account management 25. Execution, delivery and process management - Trade counterparties 26. Execution, delivery and process management - Vendors and suppliers 27. Execution, delivery and process management - Other |
| C0070 | Probability Distribution | Identify the probability distribution. One of the options in the following closed list shall be used:   1. Poisson-lognormal 2. Lognormal 3. Poisson-Pareto 4. Empirical 5. Pareto 6. Other, please specify 7. Obtained by aggregation of lower levels   Item 1 to 6 to be used in case the probability distribution is quantified; item 7 in case the probability distribution is obtained by aggregation of lower level distributions. |
| C0080 | Solvency Capital Requirement | Solvency capital requirement net of risk mitigating contracts per scenario. |
| C0090-C0210 | Percentiles | Percentiles of the loss distribution (losses corresponds to the right tail) net of risk mitigating contracts per scenario. |
| C0220/R0030 | Total undiversified Level 2 | Sum of stand-alone capital requirements contributions for Level 2 operational risks classification.  Any lower aggregation level should be already considered. |
| C0220/R0040 | Sum of diversification inside Level 2 items | Difference between the sum of undiversified leaf risks SCR and C0220/R0030.  This amount should be reported as a negative value.  For example, if the lower level is L3 (the ones quantified with probability distributions), enter the difference between the sum of Level 3 and the sum of Level 2 (standalone). |
| C0220/R0050 | Total undiversified Level 1 | Sum of stand-alone capital requirements contributions for Level 1 operational risks classification Any lower aggregation level should be already considered. |
| C0220/R0060 | Operational risk – diversification between Level 1 items | Difference of C0220/R0050 and C0220/R0070.  This amount should be reported as a negative value. |
| C0220/R0070 | Operational risk - diversified | Diversified operational risk capital requirement net of risk mitigating contracts. |

*S.26.16 - Internal model - Model Changes*

*General comments:*

This section relates to the annual submission of information for groups.

The purpose of this template is to collect information on the characteristics of the changes to the model according to the approved model change policy and on how the SCR has moved in an annual reporting period due to these changes, that were implemented in that period. This period may be different from the one determined by the model change policy on the accumulation of minor changes, for instance.

Minor changes to the model should not be double counted within or across reporting periods. Therefore, if a major change includes minor changes or is the accumulation of minor changes, then either:

* remove the impact of these minor changes in the major change if the minor changes were implemented in a previous reporting period; or
* include them in the “total minor changes” and remove their effect from the major change due to accumulation of minor change impact.

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|  | ITEM | INSTRUCTIONS |
| *Type of Change* | | |
| C0010 | Major | The information in this row should refer to a major change (in a given reporting period). While several major changes may be batched together for a single *approval*, they should be separated where there are distinct major changes. Naming convention: Major change 1\_Component 1. |
| *Change ID* | | |
| C0020 | Change ID | This change ID should be consistent between the solo and the group submission. It is used to match the solo changes that correspond to the group change for the reporting period. |
| *Description of Change* | | |
| C0030 | Date of approval | Identify the ISO 8601 (yyyy–mm–dd) code of the date when approval is granted, according to the decision of the NCA’s concerned. |
| C0040 | Date of submission | Identify the ISO 8601 (yyyy–mm–dd) code of the date when the written application for approval to the NCA’s concerned (for approved changes) was made. |
| C0050 | Description of change to the policy | Briefly describe the nature of the change and what aspects of the model have been changed. |
| C0060 | Change resulting from | One of the options in the following closed list shall be used:  1 – Change in risk profile  2 – Change in input data and assumptions  3 – Change in methodology  4 – Other |
| C0070 | Other categorization and explanation | Describe the categorisation if different from column C0060. If filled-in, then use Other option in column C0060. |
| C0080 | Market risk impact | If the market risk charge is impacted by the major model change then indicate it here. One of the options in the following closed list shall be used:  Yes  No |
| C0090 | CREDIT FinInstr risk impact | If the credit risk charge on financial instruments is impacted by the major model change then indicate it here. One of the options in the following closed list shall be used:  Yes  No |
| C0100 | CREDIT NonFinInstr impact | If the credit risk charge on non-financial instruments is impacted by the major model change then indicate it here. One of the options in the following closed list shall be used:  Yes  No |
| C0110 | Non-Life & Health NSLT risk impact | If the non-life & health NSLT risk charge is impacted by the major model change then indicate it here. One of the options in the following closed list shall be used:  Yes  No |
| C0120 | Life & Health risk impact | If the life & health risk charge is impacted by the major model change then indicate it here. One of the options in the following closed list shall be used:  Yes  No |
| C0130 | Operational risk impact | If the operational risk charge is impacted by the major model change then indicate it here. One of the options in the following closed list shall be used:  Yes  No |
| C0140 | Pension risk impact | If the pension risk charge is impacted by the major model change then indicate it here. One of the options in the following closed list shall be used:  Yes  No |
| C0150 | Dependency structure and correlation impact | If the diversification benefit due to changes to the dependency structure and/or the correlations is impacted by the major model change then indicate it here. One of the options in the following closed list shall be used:  Yes  No |
| C0160 | Other (free text) | Describe how other modelled contributions (if any) to the SCR were impacted by the model change. |
| C0170 | Change qualification | One of the options in the following closed list shall be used:  1 – Qualitative  2 – Quantitative  3 – Combination of quantitative/qualitative |
| *Change Impact* | | |
| C0180 | Total SCR value before change (amount) | Amount of Total SCR (full model run including the standard formula part for partial internal models and diversification benefit) value before the model change in units of the reporting currency. Report only for major changes. The value expected is as in S.23.01.01.01 R0580/C0010 for solos and S.23.01.04.01 R0680/C0010 for groups. |
| C0190 | Reference date of SCR impact | Identify the ISO 8601 (yyyy–mm–dd) code of the reference date of the SCR impact caused by the model change (major changes only). Specified date given by the NCAs in the approval letter of the major change application from which the approved model can be used to calculate the SCR. |
| C0200 | Total SCR value after change (amount) | Amount of Total SCR (full model run, if necessary, including the standard formula part for partial internal models and diversification benefit) value after the model change as specified in the model change application in units of the reporting currency. Report only for major changes. The value expected is as in S.23.01.01.01 R0580/C0010 for solos and S.23.01.04.01 R0680/C0010 for groups. |
| C0210 | Total SCR change % | The relative change of total SCR in percentage. (major changes only) |
| C0220 | Own Funds w/o change (amount) | Total Eligible Own Funds without the model change in units of the reporting currency. Report only for major changes. The value expected is as in S.23.01.01.01 R0540/C0010 for solos and S.23.01.04.01 R0660/C0010 for groups. |
| C0230 | Own Funds with change (amount) | Total Eligible Own Funds with the model change in units of the reporting currency. Report only for major changes. The value expected is as in S.23.01.01.01 R0540/C0010 for solos and S.23.01.04.01 R0660/C0010 for groups. |
| C0260 | Other trigger | If the level of change in SCR is not the trigger for the major change classification, then describe what criteria is classifying the change as major (only the relevant trigger that triggered the change). |
| C0270 | Other trigger impact (amount) | Impact amount in relation to the trigger in C0260 (other than SCR) |
| C0280 | Other trigger impact % | Percentage impact in relation to the trigger in C0260 (other than SCR) |
| *Minor Changes* | | |
| C0220 | Own Funds w/o change (amount) | Total Eligible Own Funds without the minor model changes. |
| C0230 | Own Funds with change (amount) | Total Eligible Own Funds without the minor model changes plus the sum of impacts of the minor model changes on the total Eligible Own Funds for this reporting period. |
| C0240 | SCR sum for minor changes increasing SCR | Sum of impacts of only the minor model changes to the total SCR which increased the SCR for this reporting period. The reference SCR value used should be as in S.23.01.01.01 R0580/C0010 for solos and S.23.01.04.01 R0680/C0010 for groups. |
| C0250 | SCR sum for minor changes decreasing SCR | Sum of impacts of only the minor model changes to the total SCR which decreased the SCR, in units of the reporting currency, for this reporting period. The reference SCR value used should be as in S.23.01.01.01 R0580/C0010 for solos and S.23.01.04.01 R0680/C0010 for groups. |
| C0290 | Number of minor changes implemented during the reporting period | Number of minor changes implemented during the reporting period. |
| C0300 | Threshold for accumulation | Threshold for accumulation as specified in the model change policy. |
| C0310 | Reset | State whether one reset of the accumulation of minor changes has occurred in the reporting period:  Internal model minor changes reset occurred in the reporting period  Internal model minor changes reset did not occur in the reporting period. |
| C0320 | Reason for reset | Briefly, state the justification why a reset of the accumulation of minor changes has occurred in the reporting period. |

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

*General comments:*

This section relates to the 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 an 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 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:

a) 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;

b) When combination method is being used, this information is to be submitted only for the part of the group calculated with method 1 as defined in Article 230 of Directive 2009/138/EC, and;

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

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| 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. |
| R0001/C0001 | Simplifications used – fire risk | Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of fire risk. The following options shall be used:  1 – Simplifications for the purposes of Article 90c  9 – Simplifications not used  Where R0001/C0001 = 1, only C0880 shall be filled in for R2600. |
| R0002/C0001 | Simplifications used – natural catastrophe risk | Identify whether an undertaking within the scope of group for the SCR calculation used simplifications for the calculation of natural catastrophe risk. The following options shall be used:  1 – Simplification for the purposes of Article 90b windstorm  2 – Simplification for the purposes of Article 90b earthquake  3 – Simplification for the purposes of Article 90b flood  4 – Simplification for the purposes of Article 90b hail  5 – Simplification for the purposes of Article 90b subsidence  9 – Simplifications not used  Options 1 to 5 may be used simultaneously. |
| *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 23 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 specified region; 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 23 specified regions. |
| C0060/R0400–R0590 | Specified Gross Loss —specified Region | Specified gross windstorm loss per each of the 23 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 23 specified regions. |
| C0070/R0400–R0590 | Catastrophe Risk Charge Factor before risk mitigation —specified Region | The risk charge factor per each of the 23 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 23 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 23 specified 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 23 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 23 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 23 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 23 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 23 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 23 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 specified 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 14 specified regions. |
| 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 specified Regions before diversification | Ratio between total specified gross loss and total exposure. |
| C0250/R1260–R1390 | Scenario A or B —specified Region | 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 11 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 11 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 11 specified regions. |
| C0320/R1630–R1710 | Specified Gross Loss — specified Region | Specified gross Hail loss in each of the 11 specified regions, taking into consideration the effect of diversification effect between zones. |
| C0320/R1720 | Specified Gross Loss — Total Hail specified Regions before diversification | Total of the specified gross Hail loss for the 11 specified regions. |
| C0330/R1630–R1710 | Catastrophe Risk Charge Factor before risk mitigation —specified  Region | The Risk Charge Factor per each of the 11 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 11 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 11 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 11 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 11 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 11 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 11 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 11 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 11 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 11 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 EUR | 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 EUR | 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 pollution 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. |
| *Number of vessels* |  |  |
| C0781/R2421 | Number of vessels below the threshold of EUR 250k | This is the number of vessels below the threshold of EUR 250k |
| *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 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,  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 12 months caused by an accident;  Medical treatment caused by an accident. |
| C1180/R3300– /R3600,  C1200/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,  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 Pandemic. |
| 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 the 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).

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.

Undertakings shall take into account all amounts in all currencies and convert them into the reporting currency as applicable.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   When the undertaking uses the option ‘Specific code’ the following shall be considered:   1. 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:   1. Legal Entity Identifier (LEI); 2. 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:   1. Legal Entity Identifier (LEI); 2. Specific code attributed by the undertaking 3. In case a specific code is attributed by the undertaking, the code shall be unique for the specific reinsurer and shall not overlap with any other code, attributed by the undertaking or LEI code. |
| 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, and, in any case, the one who actually takes on the risks (called ultimate risk carrier). When identifying the reinsurer the undertaking shall take account of any change in the corporate name.. In case the reinsurance contract is written via a branch, the reinsurer itself and not the branch should be reported. 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. In case the reinsurance contract is written via a branch in a country other than the country of the reinsurer itself, the country of the reinsurer and not the country of the branch should be reported. |
| C0210 | External rating assessment by nominated ECAI | Rating of the reinsurer at the reporting reference date as provided by the nominated credit assessment institution (ECAI).  If the rating is not available the item shall be left blank and the reinsurer shall be identified as ‘9 — no rating available’ in column C0230 (Credit quality step).  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.  In case ratings from multiple ECAI are used report the most representative external rating. |
| C0220 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0210, by using the name of the ECAI as published on ESMA's website. 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).  If the rating is not available the item shall 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.  — |
| 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.  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.  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.  This item is not applicable for groups using the standard formula. |
| C0250 | Risk-mitigating effect for the calculation of the counterparty default risk | Risk-mitigating effect associated to the reinsurance treaty used for the calculation of the counterparty default risk.  Where the risk-mitigating effect is calculated together for a group of treaties, it should be broken down and allocated to each treaty based on the premium ceded. |
| C0260 | Code and type of code of single name exposure from S.26.02 | Code and type of code of the single name exposure as reported in S.26.02 to which the counterparty of the reinsurance treaty belongs.  If the treaty is not associated to any single name exposure reported in S.26.02, this cell should be empty. |

*S.31.02 — Special Purpose Vehicles*

*General comments:*

This section relates to the 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:

a) SPVs defined under Article 13 (26) and authorised under Article 211 (1) of Directive 2009/138/EC;

b) SPVs meeting conditions of Article 211 (3) of Directive 2009/138/EC;

c) 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;

d) 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.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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:   1. Legal Entity Identifier (LEI); 2. 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:   1. ISO 6166 ISIN when available; 2. Other ‘recognised’ codes (e.g.: CUSIP, Bloomberg Ticker, Reuters RIC); 3. 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  2 — Model Loss  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 closed 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:   1. Legal Entity Identifier (LEI); 2. Specific code   Specific code:   1. 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; 2. 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  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. |
| 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 Directive 2009/138/EC  2 — SPV authorised under Article 211(3) of 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 undertaking and provided by an external rating agency.  If the rating is not available the item shall be left blank and the SPV shall be identified as ‘9 — no rating available’ in column C0290 (Credit quality step).  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.  In case ‘Multiple ECAI’ is reported in C0280 report the most representative external rating. |
| C0280 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0270, by using the name of the ECAI as published on ESMA's website. 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). |
| 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 the 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 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, subject to full group supervision according to art 213(2)(a)(b)(c) of Directive 2009/138/EC including the participating insurance and reinsurance undertakings, insurance holding companies, mixed financial holding companies at the top of the group.

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

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance 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; 2. 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 type of undertakings is linked to how the undertakings are brought into the group solvency calculation, as reported in C0260 of this template. 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 — UCIT management company as defined in Article 1 (54) of Delegated Regulation (EU) 2015/35  15 — Alternative investment fund manager 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, 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, insurance holding companies or mixed financial 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 related 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 related 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. relationship referred to in art 22(7) of Directive 2013/34/EU, 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 criteria mentioned above; 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: 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 |
| C0270 | Covered by internal model for Group SCR calculations | 1 – Yes  2 – No |
| C0280 | Type of VA being used in the group internal model | Type of Volatility Adjustment used for the group solvency calculation by undertakings in scope of the group internal model. The following closed list shall be used:  1 – None  2 – Constant VA  3 – Dynamic VA  If an internal model is used without VA or the Standard Formula is used for the group solvency calculation then ‘None’ should be selected. |

*S.33.01 — Insurance and reinsurance individual requirements*

*General comments:*

This section relates to opening and the 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:

1. 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; regardless of the method used for the calculation of the group solvency.
2. The second part of it (Cells C0240 to C0260) collects information on the local capital requirements, local Minimum Capital Requirements, eligible own funds of all non–EEA insurance and reinsurance undertakings of the group which shall be reported in accordance with local rules, regardless of the method used for the calculation of the group solvency.
3. The last cell C0270 collects the information on the solo contribution to the group SCR of all EEA and non EEA insurance and reinsurance undertakings.
4. The purpose of the data in this template is to provide information to supervisors that improves the assessment of availability of own funds as well as that facilitates assessing the amount of diversification effects.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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)* |  |  |
| 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 closed 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. |
| C0270 | Contribution of solo SCR to the group SCR | Where method 1 is applied to related undertakings referred to in points (a) or (c) of Article 335(1) of Commission Delegated Regulation 2015/35, the contribution of each related undertaking to the consolidated group SCR shall be determined according to Article 330(6) of Commission Delegated Regulation 2015/35.  As regards insurance holding companies and mixed financial holding companies, Articles 226 and 235 of Directive 2009/138/EC shall apply.  –  For related insurance and reinsurance undertakings which are not subsidiaries (Article 335(1)(d) of Commission Delegated Regulation 2015/35) included via method 1, the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR.  For undertakings included in consolidated data with proportional consolidation, according to Article 335(1)(c) of Commission Delegated Regulation 2015/35, only the proportional share of the SCR at individual entity level is included in the above calculation.  For method 2, the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR. |

*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 the 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.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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. |
| C0085 | Contribution of solo (notional) SCR to the group SCR | Contribution of the solo notional SCR to the group SCR with regard to insurance holding companies and mixed financial holding companies.  Contribution of solo SCR to group SCR.  Where method 1 is applied to related undertakings referred to in points (a) or (c) of Article 335(1) of Commission Delegated Regulation 2015/35, the contribution of each related undertaking to the consolidated group SCR shall be determined according to Article 330(6) of Commission Delegated Regulation 2015/35.  As regards insurance holding companies and mixed financial holding companies, Articles 226 and 235 of Directive 2009/138/EC shall apply.  For related undertakings which are not subsidiaries (Article 335(1)(d) of Commission Delegated Regulation 2015/35) included via method 1, the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR.  For undertakings included in consolidated data with proportional consolidation, according to Article 335(1)(c) of Commission Delegated Regulation 2015/35, only the proportional share of the SCR at individual entity level is included in the above calculation. For method 2, the contribution of the related undertaking to the group SCR is the proportional share of the individual SCR. |

*S.35.01 — Contribution to group Technical Provisions*

*General comments:*

This section relates to the 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 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.

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|  | *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:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   Specific code:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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 Technical Provisions are reported after transitional and with Risk Margin.  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 template relates to the information that groups are requested to provide at least annually.

This template shall report all (significant, very significant and transactions required to be reported in all circumstances) intra-group transactions between entities in scope of group supervision related to equity, debt, reciprocal financing[[2]](#footnote-3) and asset transfers.

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 intragroup transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation.

As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold.

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element 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 shall be recorded as a separate item with its issue date as the date of the addition.

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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the group including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the group but ultimately risk exposure is brought back or stays within the group. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary step. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the group but unregulated entities, this transaction shall also be reported.

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| **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 group, i.e. the entity that recognises the transaction as an asset on its 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) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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 |
| C0031 | Type of code for investor / lender | Type of ID Code used for the “Identification code for investor / lender” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| NC0040 | Sector of the investor/ lender | If the investor / lender is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.  If the investor / lender is not part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC indicate: “other undertaking of the group”. |
| 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 its 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) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group.  When allocating an identification code to each non-EEA or non-regulated undertaking, the financial conglomerate shall 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 |
| C0061 | Type of code for issuer / borrower | Type of ID Code used for the “Identification code for issuer / borrower” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| NC0070 | Sector of the issuer / borrower | If the issuer / borrower is part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.  If the issuer / borrower is not part of financial sector within the meaning of Article 2(8) of Directive 2002/87/EC indicate “other undertaking of the group”. |
| NC0080 | Indirect transactions | If reported intra-group transaction is part of an indirect transaction (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.  If the reported IGT is not part of an indirect transaction, indicate No. |
| NC0090 | Single economic operation | If the reported IGT is part of single economic operation (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.  If the reported IGT is not part of single economic operation, indicate No |
| NC0100 | 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 shall be consistent over time.  This may be different from the intragroup transaction code provided in cell C0010. |
| NC0101 | 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 |
| NC0110 | Type of instrument | Identify the type of instrument.  The following closed list shall be used:  1 - Bonds / Debt  2 - Equity type  3 - Other asset transfer |
| NC0120 | Instrument | Identify the instrument. The following closed 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 |
| NC0130 | Issue date | This is the earlier of the transaction/debt issue date or the date the intragroup transaction is effective from, if different from the issue date.  The date shall follow the ISO 8601 (yyyy-mm-dd) format. |
| NC0140 | Maturity date | Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction expires / reaches maturity if applicable.   * For intragroup transaction with no maturity date use “9999-12-31”. * For perpetual securities use “9999-12-31” |
| NC0150 | Currency of transaction | Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. |
| NC0160 | Amount at transaction date | Amount of the transaction at transaction date reported in the reporting currency of the group. |
| NC0170 | Amount 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 shall be zero. |
| NC0180 | Value of collateral | The value of collateral for collaterised debt or asset value for intragroup transaction involving asset transfer, reported in the reporting currency of the group. |
| NC0190 | Amount of dividends/ interest/ coupon and other payments made during reporting period | This cell shall capture any payments made in relation to the intragroup transaction s recorded in this template for the reporting period.  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 intragroup transaction s 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 an 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. |
| C0200 | 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. |
| C0210 | Comments | Comments shall contain:   * a notification if the transaction has not been performed at arm’s length * any other relevant information regarding the economic nature of the operation |

*S.36.02 — IGT — Derivatives*

*General comments:*

This template relates to the information groups are requested to provide at least annually.

This template shall report all (significant, very significant and transactions required to be reported in all circumstances) intra-group transactions between entities in scope of group supervision related to derivatives. Significant intra-group transactions related to derivatives shall be reported where the carrying amount of the derivative exceeds the threshold. These include, but are not limited to:

* Interest rate contracts, including swaps, forward agreements, futures and options;
* Foreign exchange contracts, including swaps, forward agreements, futures and options;

This template shall include intragroup transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation.

As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold.

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element 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 shall be recorded as a separate item with its issue date as the date of the addition.

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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the group including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the group but ultimately risk exposure is brought back or stays within the group. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary step. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the group but unregulated entities, this transaction shall also be reported.

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| **ITEM** | |  | | **INSTRUCTIONS** | |
| C0010 | | ID of intragroup transaction | | Unique internal identification code for each intragroup transaction. It shall 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) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group.  When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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 | |
| C0031 | | Type of code of the investor / buyer | | Type of ID Code used for the “Identification code of the investor / buyer” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code | |
| NC0040 | Sector of the investor / buyer | If the investor / buyer is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.  If the investor / buyer is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”. | |
| 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) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group.  When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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 | |
| C0061 | | Type of code of the issuer / seller | | Type of ID Code used for the “Identification code of the issuer / seller” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code | |
| NC0070 | Financial sector of the issuer / seller | If the issuer / seller is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.  If the issuer / seller is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”. | |
| NC0080 | Indirect transactions | If reported intragroup transaction is part of an indirect transaction (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in the cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.  If the reported intragroup transaction is not part of an indirect transaction, indicate No. | |
| NC0090 | Single economic operation | If the reported intragroup transaction is part of single economic operation (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in the cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions  If the reported intragroup transaction is not part of single economic operation, indicate No. | |
| NC0100 | 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 shall be consistent over time.  This may be different from the intragroup transaction code provided in cell C0010. | |
| NC0101 | 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 | |
| NC0110 | Type of instrument | Identify the transaction type. The following closed 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  8 - Others  A repurchase agreement shall be considered as cash transaction plus forward contract. | |
| NC0120 | Type of protection | Identify the transaction type. The following closed list shall be used:  1 - credit default  2 - interest rate  3 - currency  4 - others | |
| NC0130 | Purpose of the instrument | 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”  5 – Others | |
| NC0140 | Starting 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. | |
| NC0150 | 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. | |
| NC0160 | Currency of transaction | Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. | |
| NC0170 | Notional amount | 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 shall be zero. | |
| NC0180 | Carrying amount | Value of the derivative at the reporting date as reported in the balance sheet of the entity.  Where a transaction has matured/expired during the reporting period before the reporting date, the carrying amount at the reporting date shall be the maximum carrying amount of the derivatives before the maturity of the transaction | |
| NC0190 | 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 financial conglomerate. | |
| NC0200 | 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 shall be consistent over time   + “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. | |
| NC0201 | Type of code Asset / Liability underlying the derivative | Type of ID Code used for the “Identification code Asset / Liability underlying the derivative” 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 option shall also be used for the cases of “Multiple assets/liabilities” and indexes | |
| NC0210 | Counterparty name for which credit protection is purchased | Name of the counterparty for which protection has been purchased for its default | |
| NC0220 | Swap delivered interest rate (for buyer) | Interest rate delivered under the swap contract (only for Interest rate swaps). | |
| NC0230 | Swap received interest rate (for buyer) | Interest rate received under the swap contract (only for Interest rate swaps). | |
| NC0240 | Swap delivered currency (for buyer) | Identify the ISO 4217 alphabetic code of the currency of the swap price (only for currency swaps). | |
| C0250 | Swap received currency (for buyer) | Identify the ISO 4217 alphabetic code of the currency of the swap notional amount (only for currency swaps). | |
| C0260 | Revenues stemming from derivatives | Net revenues stemming from the investment or the purchase of derivatives. Following the IFRS based P&L, both realized and unrealized results are expected here. The amounts should be filed with their clean value (in comparison to QRT S. 09.01. SII). Interests will be reported in S.36.05 P&L. | |
| C0270 | Comments | Comments shall contain:   * a notification if the transaction has not been performed at arm’s length * any other relevant information regarding the economic nature of the operation. | |

*S.36.06 — IGT — Off-balance sheet and contingent liabilities*

*General comments:*

This template relates to the information groups shall provide at least annually.

This template shall report all (significant, very significant and transactions required to be reported in all circumstances) intragroup transactions between entities in scope of group supervision related to off-balance sheet guarantees.

These include, but not limited to:

* Off balance sheet guarantees;
* undrawn credit facilities
* assets purchased under outright forward purchase agreements (currency or other)
* asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC
* Contingent liabilities

This template shall include intragroup transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation.

As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold.

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element 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 shall be recorded as a separate item with its issue date as the date of the addition.

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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the group including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the group but ultimately risk exposure is brought back or stays within the group. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary step. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the group but unregulated entities, this transaction shall also be reported.

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|  | | **ITEM** | **INSTRUCTIONS** |
| C0010 | | ID of intragroup transaction | Unique internal identification code for each intragroup transaction. It shall be consistent over time. |
| C0020 | | Provider name | Name of the entity that is providing the off-balance guarantee. |
| C0030 | | Identification code of the provider | The unique identification code attached to the provider by this order of priority if existent:  - Legal Entity Identifier (LEI);  - Specific code  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code will be provided by the financial conglomerate.  When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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 |
| C0031 | | Type of code of the provider | Type of ID Code used for the “Identification code of the provider” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| C0040 | Financial sector of the provider | If the provider is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.  If the provider is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”. |
| C0050 | | Beneficiary name | Name of the entity that is benefiting from the off-balance sheet guarantee. |
| C0060 | | Identification code of the beneficiary | The unique identification code attached to the beneficiary by this order of priority:  - Legal Entity Identifier (LEI) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group.  When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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 |
| C0061 | | Type of code of the beneficiary | Type of ID Code used for the “Identification code of the beneficiary” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| C0070 | Financial sector of the beneficiary | If the beneficiary is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.  If the beneficiary is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”. |
| C0080 | Indirect transactions | If reported intragroup transaction is part of an indirect transaction (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.  If the reported intragroup transaction is not part of an indirect transaction, indicate No. |
| C0090 | Single economic operation | If the reported intragroup transaction is part of single economic operation (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions  If the reported intragroup transaction is not part of single economic operation, indicate No |
| C0100 | Transaction type | Identify the type of transaction. The following closed list shall be used:  1 - guarantees  2 - commitment  3 - letter of credit  4 - undrawn credit facilities  5 - assets purchased under outright forward purchase agreements (currency or other);  6 - asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC;  7 - Contingent liabilities  8 - other; |
| C0110 | Transaction issue date | Identify the ISO 8601 (yyyy-mm-dd) code of the date when the transaction/issue takes effect. |
| C0120 | 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". |
| C0130 | Currency of transaction | Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. If there are two currencies involved, please identify both in cell Comments C0200 |
| C0140 | 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. |
| C0150 | Value of transaction at starting date | Value of the transaction or collateral pledged.  This item is to be reported in the reporting currency of the group. |
| C0160 | Value of transaction at reporting date | Value of the transaction, collateral pledged.  This item shall be reported in the reporting currency of the group. |
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| C0170 | 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 the group’s balance sheet. Sum of all possible cash flows if events triggering guarantees were all to happen in relation to guarantees provided by the “provider” (cell C0020) to the “beneficiary” (Cell C0050) 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.  Sectoral valuation principles may be relevant in this case. |
| C0190 | Revenues stemming from the off-balance sheet items | Revenues associated to the provisions of the off-balance sheet transaction |
| C0200 | Comments | Comments shall contain:   * a notification if the transaction has not been performed at arm’s length * any other relevant information regarding the economic nature of the operation. |

*S.36.07 — IGT — Insurance and Reinsurance*

*General comments:*

This template relates to the information groups are requested to provide annually.

This template shall report all (significant, very significant and transactions required to be reported in all circumstances) intra-group transactions between entities in scope of the group supervision related to internal insurance and reinsurance within the group.

These include, but not limited to:

* Insurance contracts of entities within the scope of the group with insurance companies within the scope of the group
* 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 intragroup transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation.

As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold.

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element 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 shall be recorded as a separate item with its issue date as the date of the addition.

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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the group including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the group but ultimately risk exposure is brought back or stays within the group. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary step. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the group but unregulated entities, this transaction shall also be reported.

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| **ITEM** |  | **INSTRUCTIONS** |
| C0010 | ID of the intragroup transaction | Unique internal identification code for each intragroup transaction. It shall be consistent over time. |
| C0020 | Insured party / Cedent name | Legal name of the entity that has transferred the underwriting risk to another insurer or reinsurer within the group. |
| C0030 | Identification code for insured party / cedent | The unique identification code attached to the investor/buyer/transferee by this order of priority:  - Legal Entity Identifier (LEI) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group.  When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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 |
| C0031 | Type of code for insured party / cedent | Type of ID Code used for the “Identification code for investor / lender” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| C0040 | Sector of the insured party / cedent | If the insured party / cedent is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.  If the insured party / cedent is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”. |
| C0050 | Insurer / Reinsurer name | Legal name of the insurer/ reinsurer to whom the underwriting risk has been transferred. |
| C0060 | Identification code of insurer / reinsurer | The unique identification code attached to the investor/buyer/transferee by this order of priority:  - Legal Entity Identifier (LEI) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group.  When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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 |
| C0061 | Type of code of insurer/ reinsurer | Type of ID Code used for the “Identification code of insurer/ reinsurer” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| C0070 | Sector of the insurer / reinsurer | Financial sector of the provider within the meaning of Article 2 (8) of Directive 2002/87/EC, i.e., “insurance and reinsurance sector”.  This column has been kept to be aligned with the templates used at financial conglomerate level. |
| C0080 | Indirect transactions | If reported intragroup transaction is part of an indirect transaction (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.  If the reported intragroup transaction is not part of an indirect transaction, indicate No. |
| C0090 | Single economic operation | If the reported intragroup transaction is part of single economic operation (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.  If the reported intragroup transaction is not part of single economic operation, indicate No |
| C0100 | Type of transaction | Identify the type of contract/treaty. The following closed list shall be used:  1 - insurance  2 - reinsurance |
| C0110 | Transaction (for reinsurance) | If C0100 = reinsurance, then identify the type of reinsurance contract/treaty. The following closed 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 | Starting date ~~(for reinsurance)~~ | Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the specific insurance or reinsurance contract/treaty. |
| C0130 | Expiry date ~~(for reinsurance)~~ | Identify the ISO 8601 (yyyy-mm-dd) code of the expiry date of the specific insurance or reinsurance contract/treaty (i.e. the last date the specific insurance or 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). |
| C0140 | Currency of transaction (for reinsurance) | Identify the ISO 4217 alphabetic code of the currency of payments for the specific reinsurance contract/treaty. |
| C0150 | Maximum cover by transaction (for reinsurance) | 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” shall be filled in here.  This item has to be reported in the currency of the transaction. |
| C0160 | Net Receivables | The amount resulting from: claims paid by the (re)insurer but not yet reimbursed by the (re)insurer + commissions to be paid by the (re)insurer + other receivables minus debts to the (re)insurer. Cash deposits are excluded and are to be considered as guarantees received.  This item has to be reported in the currency of the group. |
| C0170 | Total reinsurance recoverables | 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. |
| C0180 | Reinsurance technical result (for reinsurance) | Reinsurance result (for reinsured entity):  Total reinsurance commissions received by reinsured entity less Gross reinsurance premiums paid by reinsured entityplus 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. |
| C0190 | Premiums (for insurance) | Total amount of gross written premiums as defined in Article 1(11) of Delegated Regulation (EU) 2015/35.  For annuities stemming from non-life this cell is not applicable. |
| C0200 | Claims (for insurance) | Total amount of gross claims paid during the year, including claims management expenses |
| C0210 | Line of business | Identify the line of business, as defined in Annex I to Delegated Regulation (EU) 2015/35, being reinsured.  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 insurance  36 — Life reinsurance. |
| C0220 | Comments | Comments shall contain:   * a notification if the transaction has not been performed at arm’s length * any other relevant information regarding the economic nature of the operation |

*S.36.05 — IGT — P&L*

*General comments:*

This annex relates to the information the groups are requested to provide annually.

This template shall report the P&L associated to all (significant, very significant and transactions required to be reported in all circumstances) intra-group transactions between entities in the scope of the group supervision or P&L transaction considered as significant or very significant intragroup transactions or transactions required to be reported in all circumstances. These include, but not limited to:

* Fees;
* Commissions;
* Interests;
* Dividends;
* Costs or revenues from intragroup outsourcing, internal cost sharing or rental agreements.

Intragroup outsourcing or internal cost sharing leading to significant intragroup transactions shall be reported.

In case P&L informationare reported in S.36.01, S.36.02, S36.06, S.36.07 they do not have to be reported additionally in S.36.05 P&L.

This template shall include intragroup transactions 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 two or more transactions between entities of the group which, from an economic perspective, contribute to the same risk, or, serve the same purpose / objective or are temporally connected in a plan, they shall be considered as a single economic operation.

As such each transaction which is part of a single economic operation shall be reported whenever collectively they are at or above the corresponding threshold for significant intra-group transactions, even though individually the transactions fall below the threshold.

Any element added to significant intragroup transactions shall be reported as a separate intragroup transaction, even if the element 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 shall be recorded as a separate item with its issue date as the date of the addition.

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.

Indirect transactions shall be defined as any transaction shifting risk exposures between entities within the group including but not limited to transactions with special purpose vehicle, collective investment undertakings, ancillary entities or unregulated entities; or entities outside of the group but ultimately risk exposure is brought back or stays within the group. Where there is a chain of related intragroup transactions (e.g. A invests in B and B invests in C), this transaction shall be reported as an indirect transaction. Therefore A to C transaction shall be reported and the comments shall mention the intermediary step. In the case of a waterfall of transactions, e. g. if “A”-> “B” -> “C”-> “D” where both “B” and “C” are both in the group but unregulated entities, this transaction shall also be reported.

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| **ITEM** |  | **INSTRUCTIONS** |
| C0010 | ID of intragroup transaction | Unique internal identification code for each intragroup transaction. It shall be consistent over time. In case related to transactions already mentioned, use the same ID. |
| C0020 | Revenue side name | Legal name of the entity that received the revenue from another entity within the group. |
| C0030 | Identification code for revenue side | The unique identification code attached to the entity that received the revenue by this order of priority:  - Legal Entity Identifier (LEI) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:   * For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group.  When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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 |
| C0031 | Type of code for revenue side | Type of ID Code used for the “Identification code for revenue side” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| C0040 | Sector of the revenue side | If the entity that received the revenue from another entity within the group is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance/reinsurance sector” “investments services sector”.  If the entity that received the revenue from another entity within the group is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”. |
| C0050 | Expense side name | Legal name of the entity that provided the revenue to another entity within the group. |
| C0060 | Identification code for expense side | The unique identification code attached the entity that provided the revenue by this order of priority:  - Legal Entity Identifier (LEI) mandatory if existing;  - Specific code in case of absence of LEI code.  Specific code:  - For EEA regulated undertakings other than insurance and reinsurance undertakings within the group: 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 group, identification code shall be provided by the group.  When allocating an identification code to each non-EEA or non-regulated undertaking, the group shall 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. |
| C0061 | Type of code for expense side | Type of ID Code used for the “Identification code for expense side” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| C0070 | Sector of the expense side | If the entity that provided the revenue to another entity within the group is part of financial sector within the meaning of Article 2 (8) of Directive 2002/87/EC, indicate: “banking sector”, “insurance and reinsurance sector” “investments services sector”.  If the entity that provided the revenue to another entity within the group is not part of financial sector within the meaning of Article 2 (8) indicate: “other undertaking of the group”. |
| C0080 | Indirect transactions | If reported intra-group transaction is part of an indirect transaction (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions. If the reported intra-group transaction is not part of an indirect transaction, indicate No. |
| C0090 | Single economic operation | If the reported intragroup transaction is part of single economic operation (cf. General comments supra), report the “ID of intragroup transaction” (C0010) of the related transaction in this cell. If more than two transactions are related, the ID code of the first related transaction needs to be reported as a reference to link all interconnected transactions.  If the reported intragroup transaction is not part of single economic operation, indicate NO |
| C0100 | Type of transaction | Identify the type of the P&L transaction. The following closed list shall be used:  1 - Fees;  2 - Commission;  3 - Interest;  4 - Dividends;  5. Costs or revenues 6 – Others |
| C0110 | Transaction | When applicable, instrument to which the revenue or the expense are linked.  The following closed list shall be used:  1 - Bonds /Debt;  2 - Equity type;  3 - Other assets transfer  4 - Derivative;  5 - Off-balance sheet item;  6 Intragroup outsourcing, internal cost sharing or rental agreement  7- Others |
| C0120 | Currency of transaction | Identify the ISO 4217 alphabetic code of the currency of payments for the specific P&L transaction. |
| C0130 | Transaction date | Identify the ISO 8601 (yyyy-mm-dd) code of the date of commencement of the P&L transaction. |
| C0140 | Amount | Amount of the transaction or price as per agreement/contract, reported in the reporting currency of the group. |
| C0150 | Comments | Comments shall contain:   * a notification if the transaction has not been performed at arm’s length * any other relevant information regarding the economic nature of the operation |

*S.37.01 — Risk concentration – Exposure to Counterparties*

*General comments:*

This section relates to the at least annually submission of information for groups.

This template shall include all significant risk concentrations between entities in scope of group supervision and third parties which can add up from the risk exposures mentioned in the template 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 significant exposures (value of the exposures in each kind of instrument listed in the template) by single counterparty outside the scope of the group. If more than one entity of the group is involved, for each entity a separate line is necessary.

It can be understood as the maximum possible exposure on a contractual basis and not necessarily be reflected on the balance sheet, on both gross basis and net basis taking into account any risk mitigation instruments or techniques. Thresholds are fixed by the group supervisor after consulting the group itself and the college.

Data should be reported by legal entity.

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| **Item** |  | **INSTRUCTIONS** |
| C0010 | Name of the external counterparty | This is the name of the external counterparty of the group. |
| C0020 | Identification code of the external counterparty of the group | 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 external counterparty: identification code used in the local market, if external counterparty is regulated – the one attributed by the external counterparty 's competent supervisory authority;  - For non-EEA external counterparties, identification code shall be provided by the group. When allocating an identification code to each non-EEA or non-regulated counterparty, the group shall comply with the following format in a consistent manner:  identification code of the group of the external counterparty + ISO 3166-1 alpha-2 code of the country of the external counterparty + 5 digits |
| C0030 | ID code type of the external counterparty of the group | Type of ID Code used for the “Identification code of the external counterparty” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| C0045 | Name of the group (in case of group of counterparties) | Name of the group in the case more than one of the external counterparties belong to the same corporate group |
| C0080 | Rating | Rating of the counterparty at the reporting reference date issued by the nominated credit assessment institution (ECAI) as defined in article 4 in the DA. |
| C0090 | Nominated ECAI | Identify the credit assessment institution (ECAI) giving the external rating in C0080; |
| C0100 | Sector | ~~Identify the economic sector of the external counterparty based on the latest version of the Statistical classification of economic activities in the European Community (‘NACE’) code (as published in an EC Regulation). For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 4 digits code for the class shall be used (e.g. ‘K6411’). For the remaining sections the letter reference of the NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. ‘P’ or ‘P8501’ would be acceptable).~~  Identify the economic sector of the external counterparty based on the latest version of the Statistical classification of economic activities in the European Community (‘NACE’) code (as published in an EC Regulation). For NACE sections A to N full four-digit reporting of the NACE codes is required, i.e. the 2 digits identifying the division followed by the group and class 2 digits code (e.g. ’01.11’). For the remaining sections the Division or the Group identification shall be used as a minimum(e.g. ‘01’ or ‘01.1’ would be acceptable). |
| C0040 | Country | The ISO Code (3166-1 alpha-2) of the country of the headquarter of the counterparty. |
| C0110 | Entity of the group | The name of the entity of the group involved in the exposures. 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 line is necessary. |
| C0120 | ID code of the Entity of the group | Identification code of the undertaking, using the following priority:   1. Legal Entity Identifier (LEI) mandatory if existing; 2. Specific code in case of absence of LEI code.   When the undertaking uses the option ‘Specific code’ the following shall be considered:   1. For EEA regulated undertakings other than insurance and reinsurance undertakings within the scope of group supervision: identification code used in the local market, attributed by the undertaking's competent supervisory authority; 2. 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 |
| C0125 | ID code Type of the Entity of the group | Type of ID Code used for the “Identification code of the Entity of the group” item. One of the options in the following closed list shall be used:  1 – LEI  2 – Specific code |
| C0180 | Equity | The total amount of the exposures in equity instruments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary. |
| C0190 | Bonds | The total amount of the exposures in bond instruments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary. In this cell the exposures for which the Exemptions are applicable (C0260) should be included. |
| C0200 | Assets whose risks are mainly borne by the policyholders | The total amount of exposures in assets whose risks are mainly borne by the policyholders toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary. Look-through approach should be used only when available. |
| C0210 | Derivatives | The total amount of the exposures in derivatives toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary. The derivatives shall be reported at their replacement cost If there is possibility of compensations among the different exposures the data may be provided in net values (i.e. long exposure+short exposure). |
| C0220 | Other investments | The total amount of the exposures in other investments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary |
| C0230 | Loans and mortgages | The total amount of the exposures in loans and mortgages toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary |
| C0240 | Guarantees and Commitments | The total amount of the exposures (i.e. maximum actual exposure depending on the liability of the entity) in guarantees and commitments (including unpaid tranches of loans) toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary  Guarantees issued by the entities of the group should be reported in this column, while guarantees where the group entities are beneficiaries should be reported as credit or insurance risk mitigation deduction (C0260) and in the indirect exposures (C0220). |
| C0250 | Insurance policies | The total amount of the exposure in the insurance policies (liability limit or sum insured depending which one represents the maximum possible exposure) |
| C0260 | External reinsurance | The total amount of the exposures in external reinsurance toward the external counterparty. In accordance with sectoral rules amount reported should be reinsurance recoverables. If more than one entity of the group is involved, for each entity a separate line is necessary. |
| C0270 | Others direct exposures | The total amount of the exposures in other instruments toward the external counterparty. If more than one entity of the group is involved, for each entity a separate line is necessary. If there is possibility of compensation the net value may be presented. |
| C0280 | Description of others | Description of the other instruments that are reported in C0270. |
| C0290 | Indirect exposures | Total amount of the exposures allocated to the guarantor or to the issuer of the collateral rather than to the immediate borrower. The protected reference original exposure (direct exposure) shall be deducted from the exposure to the original borrower in the columns of “Eligible credit risk mitigation techniques”. The indirect exposure shall increase the exposure to the guarantor or issuer of collateral via substitution effect. |
| C0300 | Transactions where there is an exposure to underlying assets | Total amount of exposure through transactions such as securitisation positions or exposures in the form of units or shares in collective investment undertakings (‘CIUs’) or through other transactions where there is an exposure to underlying assets, |
| C0160 | Currency | Identify the ISO 4217 alphabetic code of the currency of the exposure |
| C0150 | Total amount of the exposure | Total exposure towards a single counterparty, where the asset and liabilities due from and to a single counterparty are netted off to define the total net maximum exposure, where possible. The Total exposure measures the market direction towards a single counterparty and is defined as: Long exposure + short exposure (in contrary to a gross maximum exposure which is not requested here (=long exposure + absolute value of short exposure)). No account shall be taken of any risk mitigation instruments or techniques when determining this item. |
| C0310 | Credit or insurance risk mitigation technique | Any deduction that come from the application of insurance or risk mitigation technique allowed such as reinsurance, the use of derivatives.  With regard to insurance exposures, in case of non-proportional reinsurance encompassing more than one counterparty, the deductions should be allocated proportionally or, alternatively, according to justifiable break-down agreed with the group supervisor. |
| C0320 | Exemptions | Any deduction that come from the application of exemptions according to Article 187 of Delegated Regulation (EU) 2015/35) |
| C0330 | Amount of the exposures after Credit or insurance risk mitigation technique and exemptions | Amount of the exposures after Credit or insurance risk mitigation technique and exemptions (net amount) |

*S.37.02 — Risk Concentration – Exposure by currency, sector, country*

*General comments:*

The tables shall include the risk concentration between entities in the scope of group supervision and third parties. All exposures should be represented by currency, sector and country, starting from the maximum exposure to the minimum one. In case the country, sector or currency is not relevant (in case of a threshold set by the group supervisor) these figures may be reported under an “Other” category.

The tables shall be based on all the exposures (full balance sheet) after credit or insurance risk mitigation technique and exemptions (net amount).

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|  | *ITEM* | *INSTRUCTIONS* |
| C0010 | Currency area | Currency of exposure. Exposures should be reported in order of importance. |
| C0030 | Exposure net | Exposure after insurance risk mitigation technique and exemptions (net amount). |
| C0040 | % | Exposure share of the total exposure net. |
| C0050 | Sector | Exposures should be reported in order of importance. Identify the economic sector of the exposure 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 NACE code identifying the Section shall be used as a minimum for identifying sectors (e.g. ‘A’ or ‘A0111’ would be acceptable). |
| C0060 | Country | The ISO Code (3166-1 alpha-2) of the countrywhere the risk is located. Exposures should be reported in order of importance. |
| C0070/R0010 | Total exposure net by currency | The sum of net exposures reported by currency. |
| C0070/R0020 | Total exposure net by sector | The sum of net exposures reported by sector. |
| C0070/R0030 | Total exposure net by country | The sum of net exposures reported by country. |



1. Co-Insurance on direct business: For leading insurance undertakings the full proportion of business is  
    understood to be reported as gross direct business, whereby the proportion shared with non-leading insurers is  
    considered to be treated as outward reinsurance, [↑](#footnote-ref-2)
2. As set out in Article 223 of Directive 2009/138/EC of the European Parliament and of the Council of 25  
    November 2009 on the takin-up and pursuit of the business of Insurance and Reinsurance [↑](#footnote-ref-3)