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|  | **Draft Commission Implementing Regulation (EU)**  **laying down implementing technical standards for the application of Directive 2009/138/EC with regard to the templates for the submission by insurance and reinsurance undertakings to their supervisory authorities and repealing Implementing Regulation (EU) 2023/894** |
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Disclaimer: Although EIOPA is proposing to issue a new legal act, repealing the ITS 2023/894, the text of the new legal act is largely based on the current legal text and therefore the text is presented in track changes to show the new drafting

COMMISSION IMPLEMENTING REGULATION (EU) …/...

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laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the templates for the submission by insurance and reinsurance undertakings to their supervisory authorities of information necessary for their supervision and repealing Implementing Regulation (EU) 2023/894

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2009/138/EC of 25 November 2009 of the European Parliament and of the Council on the taking up and pursuit of the business of Insurance and Reinsurance (Solvency II)[[1]](#footnote-2), and in particular Article 35(10), third subparagraph, Article 244(6), third subparagraph, and Article 245(6), second subparagraph, thereof,

Whereas:

1. Information received through reporting is essential for risk-based supervision and policyholder protection. To this end, supervisors need to receive meaningful data within reasonable timelines.

Furthermore, it is important to regularly review and, where appropriate, streamline those requirements to ensure that they fulfil their intended purpose and to limit the administrative burden on the insurance industry. To that end, it is necessary to substantially revise the reporting templates provided by Implementing Regulation (EU) 2023/894[[2]](#footnote-3), in particular with regard to the review of Directive 2009/138/EC[[3]](#footnote-4) .

1. This review provides the opportunity to contribute to the European Commission’s goal to reduce the reporting burden as well as the costs of all administrative requirements. This requires simplifications to numerous templates, changes in the reporting frequency, and the deletion of expendable templates. Economic losses from extreme weather are increasing and expected to rise further due to the growing frequency and severity of catastrophes caused by global warming. This impacts the exposure of insurance and reinsurance undertakings to natural catastrophe risk and poses risks from a prudential perspective for policyholder protection and financial stability. These risks should therefore be integrated into supervisory reporting, where material. Furthermore, and aligned with the 2021 climate change adaptation strategy of the European Union, the information should improve the collection of uniform and comprehensive insured loss data across the Union. All stakeholders (policymakers, industry, academics) may therefore benefit from such a collection which largely offsets the collection costs.
2. There is a lack of granularity regarding the information collected on pension entitlements from insurance undertakings. Such data gaps have the potential for consumer detriment, especially in cross-border context, as consumers rely both on institutions for occupational retirement provision **(**IORPs) and insurance undertakings for their pensions. Therefore, the information on pension entitlements provided by insurance undertakings should be consolidated in a single location to reduce this data gap and enhance supervisory analysis.
3. Reporting requirements should not be excessively burdensome for undertakings. To that end, it is necessary to specify how several reporting requirements apply in a proportionate way without jeopardizing the quality of data to be provided by the undertakings.
4. Insurance and reinsurance undertakings and groups which present a particular risk profile with smaller and less complex risks, like undertakings and groups classified as small and non-complex in accordance with Article 29a and Article 213aof Directive 2009/138/EC should therefore be able to benefit from specific risk-based reporting arrangements. To this end, small and non-complex undertakings and groups should be excluded from the reporting of some templates based on threshold. In addition, considering their lower risk profile the scope of the templates reported in the first and third quarters should be significantly reduced.
5. Given the large number of changes introduced, it is appropriate to repeal Implementing Regulation (EU) 2023/894.
6. The provisions of this Regulation are closely linked to each other, since they all deal with the submission of information from insurance and reinsurance undertakings and groups to the supervisory authorities. To ensure coherence between those provisions, which should enter into force at the same time, to facilitate a comprehensive understanding of those provisions and to ensure easy access to them by persons subject to the reporting obligations, including investors not established in the Union, it is desirable to include all the implementing technical standards required by Article 35(10), Article 244(6) and Article 245(6) of Directive 2009/138/EC in a single Regulation.
7. This Regulation is based on the draft implementing technical standards submitted to the Commission by the European Insurance and Occupational Pensions Authority.
8. The European Insurance and Occupational Pensions Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the advice of the Insurance and Reinsurance Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council[[[4]](#footnote-5)](https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015R2450&from=EN#ntr3-L_2015347EN.01000101-E0003).
9. Undertakings should be given sufficient time to implement the updated reporting requirements. The date of application of this Regulation should therefore be deferred to 30 January 2027.

HAS ADOPTED THIS REGULATION:

Chapter 1

TEMPLATES FOR SUPERVISORY REPORTING

Article 1

**Supervisory reporting formats**

Insurance and reinsurance undertakings, captive insurance and captive reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit the information in accordance with this Regulation in the data exchange formats and representations determined by the supervisory authorities or by the group supervisor and in accordance with the following specifications:

* 1. data points with the data type ‘monetary’ shall be expressed in units with no decimals, with the exception of the information referred to in templates S.06.02, S.08.01 and S.11.01 of Annex II and III to this Implementing Regulation which shall be expressed in units with two decimals;
  2. data points with the data type ‘percentage’ shall be expressed as per unit with four decimals;
  3. data points with the data type ‘integer’ shall be expressed in units with no decimals;
  4. all data points shall be expressed as positive values except in the following cases:

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|  | (i) the data points are of an opposite nature from the natural amount of the item;  (ii) the nature of the data point allows for positive and negative values to be reported;  (iii) a different reporting format is required by the instructions set out in the Annex concerned. |

Article 2

**Reporting currency**

1. Unless otherwise required by the supervisory authority for the purposes of this Implementing Regulation, reporting currency, shall be the following currency:

(a) for individual reporting, the currency used for the preparation of the insurance or reinsurance undertaking's financial statements;

(b) for group reporting, the currency used for the preparation of the consolidated financial statements.

2. Data points with the data type ‘monetary’ shall be reported in the reporting currency, which requires the conversion of any other currency into the reporting currency unless otherwise provided for in Annex II and III of this Implementing Regulation.

3. When expressing the value of any asset or liability denominated in another currency than the reporting currency, insurance and reinsurance undertakings, captive insurance and captive reinsurance undertakings, participating undertakings, insurance holding companies and mixed financial holding companies shall convert the value into the reporting currency as if the conversion had taken place at the closing rate of the last day for which the appropriate rate was available in the reporting period to which the asset or liability relates.

4. When expressing the value of any income or expense, insurance and reinsurance undertakings, captive insurance and captive reinsurance undertakings, participating undertakings, insurance holding companies and mixed financial holding companies shall convert that value into the reporting currency using the same basis of conversion as that used for accounting purposes.

5. When expressing the values of historical data denominated in a currency other than the reporting currency, such values related to previous reporting periods shall be converted into the reporting currency based on the closing rate on the last day of the period being reported for which the conversion rate is available.

6. Unless otherwise required by the supervisory authority, the conversion into the reporting currency shall be calculated by applying the exchange rate from the same source as the one used for the insurance or reinsurance undertaking's financial statements in the case of individual reporting, or the same source used for the consolidated financial statements in the case of group reporting

Article 3

**Re-submission of information**

Insurance and reinsurance undertakings, captive insurance and captive reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall be responsible for the quality of the information reported.

They shall re-submit as soon as practicable the information reported using the templates referred to in this Implementing Regulation where:

* 1. the information originally reported has materially changed in relation to the same reporting period after the submission of that information to the supervisory authorities or to the group supervisor; or
  2. the supervisory authorities or the group supervisor request it due to material data quality issues.

Article 4

**Risk-based reporting thresholds**

1. Insurance and reinsurance undertakings, captive insurance and captive reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall not be required by the supervisory authorities to submit annually the information referred to in Articles 35 of Directive 2009/138/EC to which a risk-based reporting threshold applies when that threshold is not exceeded in both the current and the previous reporting year.

2. Insurance and reinsurance undertakings, captive insurance and captive reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies that do not exceed the applicable risk-based reporting thresholds as defined in the previous paragraph shall be exempted from reporting the information referred to in Article 35 of Directive 2009/138/EC for which risk-based thresholds are identified in this Implementing Regulation for the current and the following reporting year.

3. Insurance and reinsurance undertakings, captive insurance and captive reinsurance undertakings, participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies that exceed the applicable risk-based reporting thresholds in both the current and the previous reporting year shall report information referred to in Article 35 of Directive 2009/138/EC for which risk-based thresholds are identified in this Implementing Regulation for the current and the following reporting year.

4. Captive insurance undertakings which fulfil all of the following conditions shall use the templates as set out in Articles 7, 9, 11, 13, 14, 16, 18, 20, 22, 24 and 25 of this Regulation:

a) in relation to the insurance obligations, all insured and beneficiaries are legal entities of the group to which the captive insurance undertaking belongs or are natural persons eligible to be covered under the group insurance policies as long as the business covering natural persons remains below 5% of technical provisions;

b) the insurance obligations and the insurance contracts underlying the reinsurance obligations do not relate to any compulsory third party liability insurance.

5. Captive reinsurance undertakings which fulfil all of the following conditions shall use the templates as set out in Articles 7, 9, 12, 15, 17, 19, 21, 22 and 25 of this Regulation:

a) the conditions in points a) and b) of previous paragraph ;

b) loans in place with the parent or any group company, including groups cash pools do not exceed 20% of Total Assets held by the captive reinsurance undertaking;

c) the maximum loss resulting from the gross technical provisions can be deterministically assessed without the use of stochastic methods.

Article 5

**IT solutions developed by EIOPA**

1. EIOPA shall ensure that the IT solutions for the procedures, formats and templates developed pursuant to Article 56 of Directive 2009/138/EC comply with the uniform reporting formats laid down in this Regulation at all times and include all the data points and information listed in Annex I to this Regulation.

2. EIOPA shall make available on its website the IT solutions, including reporting templates and instructions and keep those IT solutions up-to-date and available in all official languages in the European Union.

CHAPTER II

QUANTITATIVE REPORTING TEMPLATES FOR INDIVIDUAL UNDERTAKINGS

Article 6

**Quarterly quantitative templates for individual undertakings**

1. Insurance and reinsurance undertakings shall submit quarterly, unless the scope or frequency of the reporting is limited in accordance with Article 35a(1) of Directive 2009/138/EC, the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, using the following templates and complying with the following instructions:

(a) template S.01.01.02 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II to this Regulation;

(b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in section S.01.02 of Annex II;

(c) template S.02.01.02 of Annex I, specifying balance sheet information using the valuation method referred to in Article 75 of Directive 2009/138/EC, following the instructions set out in section S.02.01 of Annex II to this Regulation;

(d) template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;

(e) template S.06.02.01 of Annex I, providing an item–by-item list of assets, following the instructions set out in section S.06.02 of Annex II and using the Complementary Identification Code (‘CIC code’) as set out in Annex V and specified in Annex VI;

(f) in second and fourth quarter of the financial year where the ratio of collective investments held by the undertaking to total investments is higher than 30 %, template S.06.03.01 of Annex I, providing information on the look-through of all collective investments held by the undertaking, following the instructions set out in section S.06.03 of Annex II;

(g) template S.08.01.01 of Annex I, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex II and using the CIC code as set out in Annex V and specified in Annex VI;

(h) template S.12.01.02 of Annex I, specifying information on the technical provisions relating to life insurance and health insurance pursued on a similar technical basis to that of life insurance (‘health SLT’) for each line of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;

(i) template S.17.01.02 of Annex I, specifying information on non-life technical provisions for each line of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II;

(j) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;

(k)

(l)

2. For the purposes of paragraph 1, point (f), insurance and reinsurance undertakings shall determine the ratio of collective investments held by the undertaking to total investments by taking the sum of items C0010/R0180, collective investment undertakings included in item C0010/R0220 and collective investment undertakings included in item C0010/R0090 of template S.02.01.02 and dividing that amount by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.02.

3. Undertakings classified as small and non-complex undertakings based on the criteria of Article 29a of Directive 2009/138/EC shall report, unless the scope or frequency of the reporting is limited in accordance with Article 35a(1) of Directive 2009/138/EC, only in the first and third quarter of the financial year the following templates complying with the following instructions:

(a) template S.01.01.02 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II to this Regulation;

(b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in section S.01.02 of Annex II;

(c) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II.

Article 7

**Quarterly quantitative templates for captive insurance and captive reinsurance undertakings**

1. Captive insurance and captive reinsurance undertakings shall submit quarterly, unless the scope or frequency of the reporting is limited in accordance with Article 35a(1) and (3) of Directive 2009/138/EC, the information referred to in Article 304(1), point (d) of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.01.01.02 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;

(b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in section S.01.02 of Annex II;

(c) template S.02.01.02 of Annex I, specifying balance sheet information using the valuation method referred to in Article 75 of Directive 2009/138/EC, following the instructions set out in section S.02.01 of Annex II to this Regulation;

(d) template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II to this Regulation;

(e) template S.12.01.02 of Annex I, specifying information on the technical provisions relating to life insurance and health insurance pursued on a similar technical basis to that of life insurance (‘health SLT’) for each line of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;

(f) template S.17.01.02 of Annex I, specifying information on non-life technical provisions for each line of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II to this Regulation;

(g) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II.

(h)

2. Captive insurance and captive reinsurance undertakings classified as small and non-complex undertakings based on the criteria in Article 29a of Directive 2009/138/EC shall only report in the first and third quarter of the financial year the following templates complying with the following instructions:

(a) template S.01.01.02 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II to this Regulation;

(b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in section S.01.02 of Annex II;

(c) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II.

Article 8

**Simplifications allowed on quarterly reporting for individual undertakings and captive insurance and captive reinsurance undertakings**

1. With regard to the information referred to in Article 6(1), point (c), and Article 7(1), point (c), valuation of data may rely on estimates and estimation methods to a greater extent than valuation of annual financial data. The valuation for the quarterly reporting shall be designed to ensure that the resulting information is reliable and complies with the standards laid down in Article 75 of Directive 2009/138/EC and that all material information that is relevant for the understanding of the data is reported in accordance to Article 305 of Delegated Regulation (EU) 2015/35.

2. When submitting the information referred to in Article 6(1), points (h) and (i) and Article 7(1), points (e) and (f), insurance and reinsurance undertakings and captive insurance and captive reinsurance undertakings may apply simplified methods in the calculation of the technical provisions.

Article 9

**Annual quantitative templates for individual undertakings and captive insurance and captive reinsurance undertakings — Basic information and content of submission**

Insurance and reinsurance undertakings and captive insurance and captive reinsurance undertakings shall submit annually the information referred to in Article 304(1) point (d) of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.01.01.01 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;

(b) template S.01.02.01 of Annex I, specifying basic information on the undertaking and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex II;

(c) template S.01.03.01 of Annex I, specifying basic information on the ring-fenced funds and matching adjustment portfolios, following the instructions set out in section S.01.03 of Annex II.

Article 10

**Annual quantitative templates for individual undertakings — Balance sheet and other general information**

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.02.01.01 of Annex I, specifying balance sheet information using the valuation method referred to in Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in section S.02.01 of Annex II;

(b) unless one single currency represents more than 80% of the total liabilities, template S.02.02.01 of Annex I, specifying information on liabilities by currency, following the instructions set out in section S.02.02 of Annex II;

(c) template S.03.01.01 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex II, where (i) or (ii) applies:

(i) the amount of any of the following values is higher than 3.5% of Total Assets:

* (1) value of guarantee/collateral/contingent liabilities — Guarantees provided by the undertaking, including letters of credit (C0020/R0010) plus Value of guarantee/collateral/contingent liabilities — Total collateral pledged (C0020/R0300) plus Maximum value — Total Contingent liabilities (C0010/R0400); or
* (2) value of guarantee/collateral/contingent liabilities — Guarantees received by the undertaking, including letters of credit (C0020/R0030) plus Value of guarantee/collateral/contingent liabilities — Total collateral held (C0020/R0200);

(ii) the undertaking has provided or received any unlimited guarantee;

(d) template S.04.02.01 of Annex I, specifying information on class 10 in Part A of Annex I to Directive 2009/138/EC, excluding carrier's liability, following the instructions set out in section S.04.02 of Annex II;

(e) template S.04.03.01 of Annex I, specifying information on Basic Information – List of underwriting entities, following the instructions set out in section S.04.03 of Annex II;

(f) template S.04.04.01 of Annex I, specifying information on activity by country – location of underwriting, following the instructions set out in section S.04.04 of Annex II;

(g) template S.04.05.01 of Annex I, specifying information on Activity by country – location of risk, following the instructions set out in section S.04.05 of Annex II;

(h) template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II.

Article 11

**Annual quantitative templates for captive insurance undertakings — Balance sheet and other general information**

Captive insurance undertakings shall submit annually the information referred to in Article 304(1) point (d) of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.02.01.01 of Annex I, specifying balance sheet information using the valuation method referred to in Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in section S.02.01 of Annex II;

(b) template S.03.01.01 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex II, where (i) or (ii) applies:

(i) the amount of any of the following values is higher than 3.5% of Total Assets:

* (1) value of guarantee/collateral/contingent liabilities — Guarantees provided by the undertaking, including letters of credit (C0020/R0010) plus Value of guarantee/collateral/contingent liabilities — Total collateral pledged (C0020/R0300) plus Maximum value — Total Contingent liabilities (C0010/R0400); or
* (2) value of guarantee/collateral/contingent liabilities — Guarantees received by the undertaking, including letters of credit (C0020/R0030) plus Value of guarantee/collateral/contingent liabilities — Total collateral held (C0020/R0200);

(ii) the undertaking has provided or received any unlimited guarantee;

(c) template S.04.02.01 of Annex I, specifying information on class 10 in Part A of Annex I to Directive 2009/138/EC, excluding carrier's liability, following the instructions set out in section S.04.02 of Annex II;

(d) template S.04.03.01 of Annex I, specifying information on Basic Information – List of underwriting entities, following the instructions set out in section S.04.03 of Annex II;

(e) template S.04.04.01 of Annex I, specifying information on Activity by country – location of underwriting, following the instructions set out in section S.04.04 of Annex II;

(f) template S.04.05.01 of Annex I, specifying information on Activity by country – location of risk, following the instructions set out in section S.04.05 of Annex II;

(g) template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II.

Article 12

**Annual quantitative templates for captive reinsurance undertakings — Balance sheet and other general information**

Captive reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d) of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.02.01.01 of Annex I, specifying balance sheet information using the valuation method referred to in Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in section S.02.01 of Annex II;

(b) template S.04.02.01 of Annex I, specifying information on class 10 in Part A of Annex I of Directive 2009/138/EC, excluding carrier's liability, following the instructions set out in section S.04.02 of Annex II;

(c) template S.04.03.01 of Annex I, specifying information on Basic Information – List of underwriting entities, following the instructions set out in section S.04.03 of Annex II Regulation;

(d) template S.04.04.01 of Annex I, specifying information on Activity by country – location of underwriting, following the instructions set out in section S.04.04 of Annex II;

(e) template S.04.05.01 of Annex I, specifying information on Activity by country – location of risk, following the instructions set out in section S.04.05 of Annex II;

(f) template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses applying the valuation and recognition principles used in the undertaking's financial statements for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.05.01 of Annex II.

Article 13

**Annual quantitative templates for individual undertakings and captive insurance undertakings — Investments information**

Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually, unless exempted under Article 35a(2) of Directive 2009/138/EC in relation to a specific template, the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) only where the undertaking is exempted from reporting the template S.06.02.01 in relation to the last quarter in accordance with Article 35a of Directive 2009/138/EC, template S.06.02.01 of Annex I to this Regulation, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex II to this Regulation and using the CIC code as set out in Annex V and specified in Annex VI;

(b) only where the undertaking is exempted from reporting the template S.06.03.01 in relation to the last quarter in accordance with Article 35a of Directive 2009/138/EC or has not reported it quarterly because the ratio of collective investments held by the undertaking to total investments, as referred to in Article 5(1), point (f) of this Regulation, is not higher than 30 %, template S.06.03.01 of Annex I to this Regulation, providing information on the look-through of all collective investments held by the undertakings, following the instructions set out in section S.06.03 of Annex II;

(c) template S.06.04.01 of Annex I, specifying the information on climate change-related risks to investments, following the instructions set out in section S.06.04 of Annex II;

(d) where the value of structured products, determined as the sum of assets classified in categories 5 and 6, as defined in Annex V, represents more than 5 % of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, template S.07.01.01 of Annex I, providing an item-by-item list of structured products, following the instructions set out in section S.07.01 of Annex II;

(e) only where the undertakings are exempted from reporting the template S.08.01.01 in relation to the last quarter in accordance with Article 35a of Directive 2009/138/EC, template S.08.01.01 of Annex I to this Regulation, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex II to this Regulation and using the CIC code as set out in Annex V and defined in Annex VI;

(f) template S.09.01.01 of Annex I, specifying information on income, gains and losses in the reporting period by asset category as defined in Annex IV, following the instructions set out in section S.09.01 of Annex II;

(g) where the value of the underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, represents more than 5 % of the total investments as reported in items C0010/R0070 and C0010/R0220 of template S.02.01.01, template S.10.01.01 of Annex I, providing an item-by-item list of securities lending and repurchase agreements, on and off-balance sheet, following the instructions set out in section S.10.01 of Annex II;

(h) where the ratio of the value of assets held as collateral to total balance sheet as reported in items C0010/R0500 of template S.02.01.01 exceeds 10%, template S.11.01.01 of Annex I, providing an item-by-item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, following the instructions set out in section S.11.01 of Annex II.

Article 14

**Annual quantitative templates for individual undertakings and captive insurance undertakings — Technical provisions and risks information**

1. Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.12.01.01 of Annex I, specifying by line of business as specified in Annex I to Delegated Regulation (EU) 2015/35 information on life and health SLT technical provisions, following the instructions set out in section S.12.01 of Annex II;

(b) template S.12.02.01 of Annex I, specifying information on life and health SLT technical provisions by country where the life and health SLT technical provisions regarding the home country do not represent 100% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in section S.12.02 of Annex II;

(c) unless the undertaking uses simplifications for the calculation of technical provisions, for which an estimate of the expected future cash-flows arising from the contracts are not calculated, template S.13.01.01 of Annex I, specifying information on the projection of best estimate future cash flows of the life business, following the instructions set out in section S.13.01 of Annex II;

(d) template S.14.01.01 of Annex I, specifying information on life obligations analysis, including life insurance contracts and annuities stemming from non-life contracts, by product issued by the undertaking, following the instructions set out in section S.14.01 of Annex II;

(e) template S.14.02.01 of Annex I, specifying information on non-life obligations analysis, by line of business and specific product categories issued by the undertaking, following the instructions set out in section S.14.02 of Annex II;

(f) template S.14.03 of Annex I, specifying information on cyber underwriting risk, following instructions set out in section S.14.03 of Annex II, where any of the following conditions apply:

* (i) the sum of premiums earned for standalone cyber policies and policies with cyber as add-on coverage, where only the estimated premiums earned for cyber risk are to be taken into account, is greater than 5% of the overall non-life business pursued by the undertaking, or greater than EUR 5 million;
* (ii) the number of policies that include cyber risk coverage represent more than 3% of the total number of policies of the non-life business;

(g) template S.16.01.01 of Annex I, specifying information on annuities stemming from non-life insurance obligations issued by the undertaking under direct insurance business originating annuities, regarding all lines of business as specified in Annex I to Delegated Regulation (EU) 2015/35;

(h) template S.17.01.01 of Annex I, specifying information on non-life technical provisions by lines of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II;

(i) template S.17.03.01 of Annex I, specifying information on non-life technical provisions referred to direct insurance business by country, where the non-life technical provisions regarding the home country does not represent 100% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in section S.17.03 of Annex II;

(j) unless the undertaking uses simplifications for the calculation of technical provisions, for which an estimate of the expected future cash-flows arising from the contracts are not calculated, template S.18.01.01 of Annex I, specifying information on the projection of future cash flows based on best estimate of the non-life business, for the lines of business representing a coverage of 90% of the sum of the technical provisions calculated as a whole and gross best estimate, following the instructions set out in section S.18.01 of Annex II;

(k) template S.19.01.01 of Annex I, specifying information on non-life insurance claims in the format of development triangles, for the total of each non-life line of business as specified in Annex I to Delegated Regulation (EU) 2015/35;

(l) template S.20.01.01 of Annex I, specifying information on the development of the distribution of the claims incurred at the end of the financial year for material lines of business representing a coverage of 90% of the non-life technical provisions as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.20.01 of Annex II;

(m)

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2. For the purposes of paragraph 1, point (k), for insurance and reinsurance undertakings other than captive insurance or captive reinsurance undertakings, information shall additionally be reported by currency, following the instructions set out in section S.19.01 of Annex II to this Regulation. The information by currency shall only be reported where the total gross best estimate for one non-life line of business represents more than 10 % of the total gross best estimate of the claims provision, with the following split:

* (i) amount for any currency that represents more than 25 % of the gross best estimate of the claims provisions in the original currency from that non-life line of business;
* (ii) amount for any currency that represents less than 25 % of the gross best estimate of the claims provisions in the original currency from that non-life line of business but more than 5 % of total gross best estimate of the claims provisions in the original currency.

Article 15

**Annual quantitative templates for captive reinsurance undertakings — Technical provisions information**

Captive reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d) of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.12.01.01 of Annex I, specifying information on life and health SLT technical provisions by line of business as specified in Annex I to Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II;

(b) template S.19.01.21 of Annex I, specifying information on non-life insurance claims in the format of development triangles, for the total of each non-life line of business as specified in Annex I to Delegated Regulation (EU) 2015/35.

Article 16

**Annual quantitative templates for individual undertakings and captive insurance undertakings — Long-term guarantees information**

Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.22.01.01 of Annex I, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Annex II;

(b) template S.22.04.01 of Annex I, specifying information on the interest rate transitional measure, following the instructions set out in section S.22.04 of Annex II;

(c) template S.22.05.01 of Annex I, specifying information on the transitional measure on technical provisions, following the instructions set out in section S.22.05 of Annex II;

(d) template S.22.07.01 of Annex I, specifying information on the calculated volatility adjustment and corresponding best estimate by country and currency, following the instructions set out in section S.22.07 of Annex II.

Article 17

**Annual quantitative templates for captive reinsurance undertakings — Long-term guarantees information**

Captive reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using template S.22.01.01 of Annex I, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Annex II.

Article 18

**Annual quantitative templates for individual undertakings and captive insurance undertakings — Own funds and participations information**

Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually the information referred to in Article 304(1), point (d) of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II;

(b)

(c)

(d) where the own funds amount for any tier changes more than 5% compared to the previous year, template S.23.04.01 of Annex I, providing a list of items on own funds, following the instructions set out in section S.23.04 of Annex II;

(e) template S.24.01.01 of Annex I, specifying information on participations held by the undertaking and an overview of the calculation for the deduction from own funds related to participations in financial and credit institutions, following the instructions set out in section S.24.01 of Annex II.

Article 19

**Annual quantitative templates for captive reinsurance undertakings — Own funds and participations information**

Captive reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using template S.23.01.01 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex II.

Article 20

**Annual quantitative templates for individual undertakings and captive insurance undertakings — Solvency Capital Requirement information**

1. Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;

(b) where the undertaking uses a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template S.25.05.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.05 of Annex II;

(c) template S.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex II;

(d) template S.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex II;

(e) template S.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex II;

(f) template S.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex II;

(g) template S.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex II;

(h) template S.26.06.01 of Annex I, specifying information on operational risk, following the instructions set out in section S.26.06 of Annex II;

(i) template S.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex II;

(j) template S.26.08.01 of Annex I, specifying further information on the internal model used for the Solvency Capital Requirement, for undertakings using a partial internal model or a full internal model, following the instructions set out in section S.26.08 of Annex II;

(k) template S.26.09.01 of Annex I, specifying information on internal model market and credit risk for financial instruments, following the instructions set out in section S.26.09 of Annex II;

(l) template S.26.10.01 of Annex I, specifying information on internal model portfolio view details of credit event risk, following the instructions set out in section S.26.10 of Annex II;

(m) template S.26.11.01 of Annex I, specifying information on internal model details for financial instruments of credit risk, following the instructions set out in section S.26.11 of Annex II;

(n) template S.26.12.01 of Annex I, specifying information on internal model for non-financial instruments of credit risk, following the instructions set out in section S.26.12 of Annex II;

(o) template S.26.13.01 of Annex I, specifying information on internal model non-life and health NSLT underwriting risk, following the instructions set out in section S.26.13 of Annex II;

(p) template S.26.14.01 of Annex I, specifying information on internal model life and health underwriting risk, following the instructions set out in section S.26.14 of Annex II;

(q) template S.26.15.01 of Annex I, specifying information on internal model operational risk, following the instructions set out in section S.26.15 of Annex II;

(r) template S.26.16.01 of Annex I, specifying information on internal model changes, following the instructions set out in section S.26.16 of Annex II;

(s) template S. 27.01 specifying information on non-life catastrophe risk, following the instructions set out in section S. 27.01 of Annex II as follows:

(i) for insurance and reinsurance undertakings other than captive insurance or captive reinsurance undertaking, template S. 27.01.01 of Annex I,

(ii) for captive insurance or captive reinsurance undertakings, summary information and information on simplifications used on non-life and health catastrophe risk.

(t) template S.27.02 specifying information on catastrophe data – loss data, following the instructions set out in section S.27.02 of Annex II;

(u) template S.27.03 specifying information on catastrophe data – exposure and premium data, following the instructions set out in section S.27.02 of Annex II.

2. In the case of ring-fenced funds or matching adjustment portfolios, the information in the templates referred to in paragraph 1, points (c) to (s), shall not be reported for the entity as a whole.

3. Where a partial internal model is used, the information in the templates referred to in paragraph 1, points (c) to (i) and (s), shall only be reported in relation to the risks covered by the standard formula and the templates referred to in of paragraph 1, points (j) to (r), shall only be reported in relation to the risks covered by the internal model.

4. Where a full internal model is used, the information in the templates referred to in paragraph 1, points (c) to (i) and (s), shall not be reported and the templates referred to in paragraph 1, points (j) to (r) shall be reported.

Article 21

**Annual quantitative templates for captive reinsurance undertaking— Solvency Capital Requirement information**

1. Captive reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.21 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;

(b) where the undertaking uses a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template S.25.05.21 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.05 of Annex II.

Article 22

**Annual quantitative templates for individual undertakings and captive insurance and captive reinsurance undertakings — Minimum capital requirement information**

Insurance and reinsurance undertakings and captive insurance and captive reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a) where insurance and reinsurance undertakings are engaged in only life or only non-life insurance or reinsurance activity, template S.28.01.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.01 of Annex II;

(b) where insurance undertakings are engaged in both life and non-life insurance activity, template S.28.02.01 of Annex I, specifying the Minimum Capital Requirement, following the instructions set out in section S.28.02 of Annex II.

Article 23

**Annual quantitative templates for individual undertakings — Variation analysis information**

Insurance and reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

template S.29.03.01 of Annex I, specifying information on the part of variation of the excess of assets over liabilities during the reporting year explained by technical provisions, following the instructions set out in section S.29.03 of Annex II.

Article 24

**Annual quantitative templates for individual undertakings and captive insurance undertakings — Reinsurance and special purpose vehicles information**

Insurance and reinsurance undertakings and captive insurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 using the following templates and complying with the following instructions:

(a)

(a) template S.30.03.01 of Annex I, specifying information on the outgoing reinsurance program in the next reporting year covering prospective information on reinsurance treaties the period of validity of which includes or overlaps the next reporting year, following the instructions set out in section S.30.03 of Annex II;

(b) template S.30.04.01 of Annex I, specifying information on the outgoing reinsurance program in the next reporting year covering prospective information on reinsurance treaties the period of validity of which includes or overlaps the next reporting year, following the instructions set out in section S.30.04 of Annex II;

(c) template S.31.01.01 of Annex I, specifying information on the share of reinsurers, following the instructions set out in section S.31.01 of Annex II;

(d) template S.31.02.01 of Annex I, specifying information on special purpose vehicles from the perspective of the insurance or reinsurance undertaking transferring risk to the special purpose vehicles, following the instructions set out in section S.31.02 of Annex II.

Article 25

**Annual quantitative templates for individual undertakings and captive insurance and captive reinsurance undertakings — Ring-fenced funds, material matching adjustment portfolios and remaining part information**

1. Insurance and reinsurance undertakings and captive insurance and captive reinsurance undertakings shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35 in relation to each material ring-fenced fund, each material matching adjustment portfolio and the remaining part.

The undertakings shall use the following templates complying with the following instructions:

(a) template SR.01.01.01 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex II;

(b) for each material ring-fenced fund and for the remaining part, template SR.02.01.01 of Annex I, specifying balance sheet information using both the valuation in accordance with Article 75 of Directive 2009/138/EC and the valuation following the undertaking's financial statements, following the instructions set out in section S.02.01 of Annex II to this Regulation;

(c) template SR.12.01.01 of Annex I, specifying information on life and health SLT technical provisions for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.12.01 of Annex II to this Regulation;

(d) template SR.17.01.01 of Annex I, specifying information on non-life technical provisions for each line of business as defined in Annex I of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.17.01 of Annex II to this Regulation;

(e) template SR.22.02.01 of Annex I, specifying information on the projection of future cash flows for the best estimate calculation by each material matching adjustment portfolio, following the instructions set out in section S.22.02 of Annex II;

(f) template SR.22.03.01 of Annex I, specifying information on the matching adjustment portfolios by each material matching adjustment portfolio, following the instructions set out in section S.22.03 of Annex II;

(g) where the undertaking uses the standard formula for the calculation of the Solvency Capital Requirement, template SR.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex II;

(h) where the undertaking uses the a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template SR.25.05.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.05 of Annex II;

(i) template SR.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex II;

(j) template SR.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex II;

(k) template SR.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex II;

(l) template SR.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex II;

(m) template SR.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex II;

(n) template SR.26.06.01 of Annex I, specifying information on operational risk, following the instructions set out in section S.26.06 of Annex II;

(o) template SR.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex II;

(p) for undertakings using a partial internal model or a full internal model, template SR.26.08.01 of Annex I, specifying further information on the internal model used for the Solvency Capital Requirement, following the instructions set out in section S.26.08 of Annex II;

(q) template SR.27.01.01 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex II.

2. Where a partial internal model is used, the information in the templates referred to in paragraph 1, points (i) to (o) and (q), shall only be reported in relation to the risks covered by the standard formula and the information in the template referred to in paragraph 1, point (p), shall be reported in relation to the risks covered by the internal model.

3. Where a full internal model is used, the information in the templates referred to in paragraph 1, points (i) to (o) and (q), shall not be reported and the information in the template referred to in paragraph 1, point (p), shall be reported.

Article 26

**Annual quantitative templates for individual undertakings — intra-group-transactions information**

Insurance and reinsurance undertakings which are not part of a group as referred to in Article 213(2), points (a), (b) or (c), of Directive 2009/138/EC and the parent undertaking of which is a mixed-activity insurance holding company shall submit annually the information referred to in Article 245(2), second subparagraph, of that Directive, in conjunction with Article 265 of that Directive, using the following templates and complying with the following instructions:

(a) template S.36.01.01 of Annex I, specifying information on significant intra-group-transactions, involving equity-type transactions, debt and asset transfer, following the instructions set out in section S.36.01 of Annex II;

(b) template S.36.02.01 of Annex I, specifying information on significant intra-group-transactions on derivatives, including the guarantees supporting any derivatives instruments, following the instructions set out in section S.36.02 of Annex II;

(c) template S.36.03.01 of Annex I, specifying information on significant intra-group-transactions on off-balance sheet items and contingent liabilities, following the instructions set out in section S.36.03 of Annex II;

(d) template S.36.04.01 of Annex I, specifying information on significant intra-group-transactions on insurance and reinsurance, following the instructions set out in section S.36.04 of Annex II;

(e) template S.36.05.01 of Annex I, specifying information on significant intra-group transactions on profit and loss, following the instructions set out in section S.36.05 of Annex II.

Article 27

**Quantitative templates for individual undertakings — intra-group transactions information**

Insurance and reinsurance undertakings which are not part of a group as referred to in Article 213(2), points (a), (b) or (c), of Directive 2009/138/EC and the parent undertaking of which is a mixed-activity insurance holding company shall report very significant intra-group transactions as referred to in Article 245(2), second subparagraph, of that Directive, and intra-group transactions to be reported in all circumstances as referred to in Article 245(3) of that Directive, as soon as practicable using the relevant templates among templates S.36.01.01 to S.36.05.01 of Annex I to this Regulation, following the instructions set out in section S.36.01 to S.36.05 of Annex II to this Regulation.

CHAPTER III

QUANTITATIVE REPORTING TEMPLATES FOR GROUPS

Article 28

**Quarterly quantitative templates for groups**

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit quarterly, unless the scope or the frequency of the reporting is limited in accordance with Article 254(2), second subparagraph, of Directive 2009/138/EC, the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, using the following templates and complying with the following instructions:

(a) template S.01.01.05 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;

(b) template S.01.02.04 of Annex I, specifying basic information on the group and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex III;

(c) where, for the calculation of group solvency, the group uses method 1 as specified in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as specified in Article 233 of that Directive, template S.02.01.02 of Annex I to this Regulation, specifying balance sheet information, using the valuation method referred to in Article 75 of Directive 2009/138/EC, following the instructions set out in section S.02.01 of Annex III to this Regulation;

(d) template S.05.01.02 of Annex I, specifying information on premiums, claims and expenses, for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 using the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.01 of Annex III to this Regulation;

(e) template S.06.02.04 of Annex I, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex III and using the CIC code as set out in Annex V and defined in Annex VI;

(f) in second and fourth quarter of the financial year where the ratio of collective investments held by the group to total investments is higher than 30 %, template S.06.03.04 of Annex I, providing information on the look-through of all collective investments held by the group, following the instructions set out in section S.06.03 of Annex III;

(g) template S.08.01.04 of Annex I, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex III and using the CIC code as set out in Annex V and defined in Annex VI;

(h) template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III.

2. For the purposes of paragraph 1, point (f), where for the calculation of group solvency method 1 as specified in Article 230 of Directive 2009/138/EC is used exclusively, the ratio of collective investments held by the group to total investments shall be determined by the sum of items C0010/R0180, collective investment undertakings included in item C0010/R0220 and collective investment undertakings included in item C0010/R0090 of template S.02.01.02, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.02. Where, for the calculation of group solvency, method 1 is used in combination with method 2 as specified in Article 233 of Directive 2009/138/EC, or method 2 is used exclusively, the ratio shall be calculated in accordance with the first sentence of this paragraph and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.

3. Groups classified as small and non-complex based on the criteria of Article 213a of Directive 2009/138/EC shall report, unless the scope or frequency of the reporting is limited in accordance with Article 254 (2) of Directive 2009/138/EC, only in the first and third quarter of the financial year the following templates complying with the following instructions:

(a) template S.01.01.05 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III to this Regulation;

(b) template S.01.02.04 of Annex I, specifying basic information on the undertaking and the content of reporting in general, following the instructions set out in section S.01.02 of Annex III;

(c) template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III.

Article 29

**Simplifications allowed on quarterly reporting for groups**

With regard to the information referred to in Article 27(1), point (c), of this Regulation, quarterly valuation may rely on estimates and estimation methods to a greater extent than valuation of annual financial data. The valuation procedures for the quarterly reporting shall be designed to ensure that the resulting information is reliable and complies with the standards laid down in Directive 2009/138/EC and that all material information that is relevant for the understanding of the data is reported.

Article 30

**Annual quantitative templates for groups — Basic information and content of submission**

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates and complying with the following instructions:

(a) template S.01.01.04 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;

(b) template S.01.02.04 of Annex I, specifying basic information on the undertaking and the content of the reporting in general, following the instructions set out in section S.01.02 of Annex III;

(c) where, for the calculation of group solvency, the group uses method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, template S.01.03.04 of Annex I to this Regulation, specifying basic information on the ring-fenced funds and matching adjustment portfolios, following the instructions set out in section S.01.03 of Annex III to this Regulation.

Article 31

**Annual quantitative templates for groups — Balance sheet and other general information**

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates and complying with the following instructions:

(a) template S.02.01.01 of Annex I, specifying balance sheet information using both the valuation method referred to in Article 75 of Directive 2009/138/EC and the valuation following the consolidated financial statements, following the instructions set out in section S.02.01 of Annex III;

(b) unless one single currency represents more than 80% of the total liabilities, template S.02.02.01 of Annex I, specifying information on assets and liabilities by currency, following the instructions set out in section S.02.02 of Annex III;

(c) template S.03.01.04 of Annex I, specifying general information on off-balance sheet items, following the instructions set out in section S.03.01 of Annex III where (i) or (ii) applies:

(i) the amount of any of the following values is higher than 3.5% of Total Assets:

* (1) value of guarantee/collateral/contingent liabilities — Guarantees provided by the undertaking, including letters of credit (C0020/R0010) plus Value of guarantee/collateral/contingent liabilities — Total collateral pledged (C0020/R0300) plus Maximum value — Total Contingent liabilities (C0010/R0400); or
* (2) value of guarantee/collateral/contingent liabilities — Guarantees received by the undertaking, including letters of credit (C0020/R0030) plus Value of guarantee/collateral/contingent liabilities — Total collateral held (C0020/R0200);

(ii) the undertaking has provided or received unlimited guarantee;

(d) template S.05.01.01 of Annex I, specifying information on premiums, claims and expenses for each line of business as defined in Annex I to Delegated Regulation (EU) 2015/35 applying the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.01 of Annex III to this Regulation;

(e) template S.05.02.04 of Annex I, specifying information on premiums, claims and expenses by country applying the valuation and recognition principles used in the consolidated financial statements, following the instructions set out in section S.05.02 of Annex III.

2. The templates referred to in paragraph 1, points (a) and (b) shall only be submitted by participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive.

Article 32

**Annual quantitative templates for groups — Investments information**

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall, unless exempted under Article 254(2), third subparagraph, of Directive 2009/138/EC in relation to a specific template, submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, using the following templates and complying with the following instructions:

(a) only where the group is exempted from reporting template S.06.02.04 in relation to the last quarter in accordance with Article 254(2), second subparagraph, of Directive 2009/138/EC, template S.06.02.04 of Annex I to this Regulation, providing an item-by-item list of assets, following the instructions set out in section S.06.02 of Annex III to this Regulation;

(b) only where the group is exempted from reporting template S.06.03.04 in relation to the last quarter in accordance with Article 254(2), second subparagraph, of Directive 2009/138/EC, or has not reported it quarterly because the ratio of collective investment held by the group to total investments, as referred to in Article 27(1), point (f) of this Regulation, is not higher than 30 %, template S.06.03.04 of Annex I to this Regulation, providing information on the look-through of all collective investments held by the undertakings, following the instructions set out in section S.06.03 of Annex III to this Regulation;

(c) where the ratio of the value of structured products held by the group to total investments is higher than 5 %, template S.07.01.04 of Annex I, providing an item-by-item list of structured products, following the instructions set out in section S.07.01 of Annex III;

(d) only where the group is exempted from reporting template S.08.01.04 in relation to the last quarter in accordance with Article 254(2), second subparagraph, of Directive 2009/138/EC, template S.08.01.04 of Annex I to this Regulation, providing an item-by-item list of open positions of derivatives, following the instructions set out in section S.08.01 of Annex III to this Regulation;

(e) template S.09.01.04 of Annex I, specifying information on income, gains and losses in the reporting period by asset category as defined in Annex IV, following the instructions set out in section S.09.01 of Annex III;

(f) where the ratio of the value of underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, to the total investments is higher than 5 %, template S.10.01.04 of Annex I, providing an item-by-item list securities lending and repurchase agreements on and off-balance sheet, following the instructions set out in section S.10.01 of Annex III;

(g) where the ratio of the value of assets held as collateral to total balance sheet as reported in items C0010/R0500 of template S.02.01.01 exceeds 10%, template S.11.01.04 of Annex I, providing an item-by-item list of assets held as collateral, consisting of all types of off-balance sheet asset categories held as collateral, following the instructions set out in section S.11.01 of Annex III.

2. For the purposes of paragraph 1, point (c), where for the calculation of group solvency as specified in Article 230 of Directive 2009/138/EC method 1 is used exclusively, the ratio of the value of structured products held by the group to total investments shall be determined by the sum of assets classified in categories 5 and 6, as defined in Annex IV to this Regulation, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.01. Where, for the calculation of group solvency, 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 shall be calculated in accordance with the first sentence of this paragraph and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.

3. For the purposes of paragraph 1, point (f), where for the calculation of group solvency method 1 as specified in Article 230 of Directive 2009/138/EC is used exclusively, the ratio shall be determined by the sum of the underlying securities, on and off balance sheet, involved in lending or repurchase agreements, for contracts with maturity dates falling after the reporting reference date, divided by the sum of items C0010/R0070 and C0010/R0220 of template S.02.01.01. Where, for the calculation of group solvency, method 1 is used in combination with method 2 as specified in Article 233 of Directive 2009/138/EC, or method 2 is used exclusively, the ratio shall be calculated in accordance with the first sentence of this paragraph and adjusted in order to capture the required items of all entities included in the scope of template S.06.02.04.

Article 33

**Annual quantitative templates for groups — Long term guarantees information**

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using template S.22.01.04 of Annex I to this Regulation, specifying information on the impact of the long term guarantees and transitional measures, following the instructions set out in section S.22.01 of Annex III to this Regulation.

Article 34

**Annual quantitative templates for groups — Own funds information**

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates and complying with the following instructions:

(a) template S.23.01.04 of Annex I, specifying information on own funds, following the instructions set out in section S.23.01 of Annex III;

(b) template S.23.02.04 of Annex I, providing detailed information on own funds by tiers, following the instructions set out in section S.23.02 of Annex III;

(c) where the own funds amount for any tier changes more than 5% compared to the previous year, template S.23.03.04 of Annex I, specifying information on annual movements on own funds, following the instructions set out in section S.23.03 of Annex III;

(d) where the own funds amount for any tier changes more than 5% compared to the previous year, template S.23.04.04 of Annex I, providing a list of items on own funds, following the instructions set out in section S.23.04 of Annex III.

For the purposes of point (d), the template shall be reported in the presence of non-available own fund items, regardless of the threshold.

2. The templates referred to in paragraph 1, points (b) and (c), shall only be submitted by participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as specified in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as specified in Article 233 of that Directive.

Article 35

**Annual quantitative templates for groups — Solvency Capital Requirement information**

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use the method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as specified in Article 233 of that Directive, shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, using the following templates and complying with the following instructions:

(a) where the group uses the standard formula for the calculation of the Solvency Capital Requirement, template S.25.01.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex III;

(b) where the group uses a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template S.25.05.04 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.05 of Annex III;

(c) template S.26.01.04 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex III;

(d) template S.26.02.04 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex III;

(e) template S.26.03.04 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex III;

(f) template S.26.04.04 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex III;

(g) template S.26.05.04 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex III;

(h) template S.26.06.04 of Annex I, specifying information on operational risk, following the instructions set out in section S.26.06 of Annex III;

(i) template S.26.07.04 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex III;

(j) template S.26.08.04 of Annex I, specifying further information on the internal model used for the Solvency Capital Requirement, for undertakings using a partial internal model or a full internal model, following the instructions set out in section S.26.08 of Annex III;

(k) template S.26.09.04 of Annex I, specifying information on internal model market and credit risk for financial instruments, following the instructions set out in section S.26.09 of Annex III;

(l) template S.26.10.01 of Annex I, specifying information on internal model portfolio view details of credit event risk, following the instructions set out in section S.26.10 of Annex III;

(m) template S.26.11.01 of Annex I, specifying information on internal model details for financial instruments of credit risk, following the instructions set out in section S.26.11 of Annex III;

(n) template S.26.12.01 of Annex I, specifying information on internal model for non-financial instruments of credit risk, following the instructions set out in section S.26.12 of Annex III;

(o) template S.26.13.01 of Annex I, specifying information on internal model non-life and health NSLT underwriting risk, following the instructions set out in section S.26.13 of Annex III;

(p) template S.26.14.01 of Annex I, specifying information on internal model life and health underwriting risk, following the instructions set out in section S.26.14 of Annex III;

(q) template S.26.15.01 of Annex I, specifying information on internal model operational risk, following the instructions set out in section S.26.15 of Annex III;

(r) template S.26.16.01 of Annex I, specifying information on internal model changes, following the instructions set out in section S.26.16 of Annex III;

(s) template S.27.01.04 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex III.

2. In case of ring-fenced funds or matching adjustment portfolios, the information in the templates referred to in paragraph 1, points (c) to (i) and (s), and (j) to (r), shall not be reported for the group as a whole.

3. Where a partial internal model is used, the information referred to in templates referred to in paragraph 1, points (c) to (i) and (s), shall only be reported in relation to the risks covered by the standard formula, and the information in the templates referred to in paragraph 1, points (j) to (r), shall only be reported to the risks covered by the internal model.

4. Where a full internal model is used, the information in the templates referred to in paragraph 1, points (c) to (i) and (s), shall not be reported, and the information in the templates referred to in paragraph 1, points (j) to (r), shall be reported.

Article 36

**Annual quantitative templates for groups — Reinsurers and special purpose vehicles information**

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates and complying with the following instructions:

(a) template S.31.01.04 of Annex I, specifying information on share of reinsurers, following the instructions set out in section S.31.01 of Annex III;

(b) template S.31.02.04 of Annex I, specifying information on special purpose vehicles from the perspective of the insurance or reinsurance undertaking transferring risk to the special purpose vehicles, following the instructions set out in section S.31.02 of Annex III.

Article 37

**Annual quantitative templates for groups — Group specific information**

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation using the following templates and complying with the following instructions:

(a) template S.32.01.04 of Annex I, specifying information on the insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.32.01 of Annex III;

(b) template S.33.01.04 of Annex I, specifying information on requirements of insurance and reinsurance undertakings in the scope of the group, following the instructions set out in section S.33.01 of Annex III;

(c) template S.34.01.04 of Annex I, specifying information on financial undertakings other than insurance and reinsurance undertakings, and on non-regulated undertakings carrying out financial activities as defined in Article 1, point (52), of Delegated Regulation (EU) 2015/35, following the instructions set out in section S.34.01 of Annex III;

(d) template S.35.01.04 of Annex I, specifying information on technical provisions of undertakings of the group, following the instructions set out in section S.35.01 of Annex III;

(e) template S.36.01.01 of Annex I, specifying information on significant intra-group-transactions involving equity-type transactions, debt and asset transfer, above the threshold determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.01 of Annex III to this Regulation;

(f) template S.36.02.01 of Annex I, specifying information on significant intra-group-transactions on derivatives, including the guarantees supporting any derivatives instruments, above the threshold determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.02 of Annex III to this Regulation;

(g) template S.36.03.01 of Annex I, specifying information on significant intra-group-transactions on off-balance sheet and contingent liabilities, above the threshold determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.03 of Annex III to this Regulation;

(h) template S.36.04.01 of Annex I, specifying information on significant intra-group-transactions on insurance and reinsurance, above the threshold determined by the group supervisor in accordance with Article 245(3) of Directive 2009/138/EC, following the instructions set out in section S.36.04 of Annex III to this Regulation;

(i) template S.36.05.01 of Annex I, specifying information on intra-group transactions on profit and loss, following the instructions set out in section S.36.05 of Annex III;

(j) template S.37.01.04 of Annex I, specifying information on significant risk concentrations, above the threshold determined by the group supervisor in accordance with Article 244(3) of Directive 2009/138/EC, following the instructions set out in section S.37.01 of Annex III to this Regulation;

(k) template S.37.02.04 specifying information on risk concentration exposures by currency, sector, country, following the instructions set out in section S.37.02 of Annex III to this Regulation;

(l) template S.37.03.04 specifying information on risk concentration exposure by asset class and rating, following the instructions set out in section S.37.03 of Annex III to this Regulation.

Article 38

**Annual quantitative templates for groups — ring-fenced funds, material matching adjustment portfolios and remaining part information**

1. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, shall submit annually the information referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using the following templates in relation to all material ring-fenced funds and all material matching adjustment portfolios related to the part that is consolidated as referred to in Article 335(1), points (a) and (c), of Delegated Regulation (EU) 2015/35, as well as in relation to the remaining part, and by complying with the following instructions:

(a) template SR.01.01.04 of Annex I, specifying the content of the submission, following the instructions set out in section S.01.01 of Annex III;

(b) where the group uses the standard formula for the calculation of the Solvency Capital Requirement, template SR.25.01.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.01 of Annex III;

(c) where the group uses a partial internal model or a full internal model for the calculation of the Solvency Capital Requirement, template SR.25.05.01 of Annex I, specifying the Solvency Capital Requirement, following the instructions set out in section S.25.05 of Annex III;

(d) template SR.26.01.01 of Annex I, specifying information on market risk, following the instructions set out in section S.26.01 of Annex III;

(e) template SR.26.02.01 of Annex I, specifying information on counterparty default risk, following the instructions set out in section S.26.02 of Annex III;

(f) template SR.26.03.01 of Annex I, specifying information on life underwriting risk, following the instructions set out in section S.26.03 of Annex III;

(g) template SR.26.04.01 of Annex I, specifying information on health underwriting risk, following the instructions set out in section S.26.04 of Annex III;

(h) template SR.26.05.01 of Annex I, specifying information on non-life underwriting risk, following the instructions set out in section S.26.05 of Annex III;

(i) template SR.26.06.01 of Annex I, specifying information on operational risk following, the instructions set out in section S.26.06 of Annex III;

(j) template SR.26.07.01 of Annex I, specifying information on the simplifications used in the calculation of the Solvency Capital Requirement, following the instructions set out in section S.26.07 of Annex III;

(k) template SR.26.08.01 of Annex I, specifying further information on the internal model used for the Solvency Capital Requirement, for undertakings using a partial internal model or a full internal model, following the instructions set out in section S.26.08 of Annex III;

(l) template SR.27.01.01 of Annex I, specifying information on non-life catastrophe risk, following the instructions set out in section S.27.01 of Annex III.

2. Where a partial internal model is used, the templates referred to in paragraph 1, points (d) to (j) and (l), shall only be reported in relation to the risks covered by the standard formula and the template referred in paragraph 1, point (k), shall be reported in relation to the risks covered by the internal model.

3. Where a full internal model is used, the templates referred to in paragraph 1, points (d) to (j) and (l), shall not be reported and the template referred to in paragraph 1, point (k), shall be reported.

4. Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies which, for the calculation of group solvency, use method 1 as defined in Article 230 of Directive 2009/138/EC, either exclusively or in combination with method 2 as defined in Article 233 of that Directive, shall, in addition to the information submitted using the templates referred to in paragraph 1, annually submit balance sheet information in relation to all material ring-fenced funds related to the part that is consolidated as referred to in Article 335(1), points (a) or (c), of Delegated Regulation (EU) 2015/35, as well as in relation to the remaining part, as referred to in Article 304(1), point (d), of Delegated Regulation (EU) 2015/35, in conjunction with Article 372(1) of that Delegated Regulation, using template SR.02.01.01 of Annex I to this Regulation, following the instructions set out in section S.02.01 of Annex III to this Regulation.

Article 39

**Quantitative templates for groups — intra-group transactions and risk concentrations**

Participating insurance and reinsurance undertakings, insurance holding companies and mixed financial holding companies shall report:

(a) significant and very significant intra-group transactions as referred to in Article 245(2), first and second subparagraphs, of Directive 2009/138/EC, and intra-group transactions to be reported in all circumstances as referred to in Article 245(3) of that Directive using, as appropriate, templates S.36.01.01, S.36.02.01, S.36.03.01, S.36.04.01 and S.36.05.01 of Annex I to this Regulation, following the instructions set out in section S.36.01 to S.36.05 of Annex III to this Regulation;

(b) significant risk concentrations as referred to in Article 244(2) of Directive 2009/138/EC and risk concentrations to be reported in all circumstances as referred to in Article 244(3) of that Directive, using template S.37.01.04 and S.37.02.04 of Annex I to this Regulation, following the instructions set out in section S.37.01 and S.37.02 of Annex III to this Regulation.

CHAPTER IV

FINAL PROVISIONS

Article 40

**Repeal of Implementing Regulation (EU) 2023/894**

Implementing Regulation (EU) 2023/894 is repealed.

Article 40

**Entry into force** **and date of application**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 30 January 2027.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Commission

The President  
 Ursula VON DER LEYEN

1. OJ L 335, 17.12.2009, p. 1 [↑](#footnote-ref-2)
2. Commission Implementing Regulation (EU) 2023/894 of 4 April 2023 laying down implementing technical standards for the application of Directive 2009/138/EC of the European Parliament and the Council with regard to the templates for the submission by insurance and reinsurance undertakings to their supervisory authorities of information necessary for their supervision and repealing Implementing Regulation (EU) 2015/2450 (OJ L 120, 5.5.2023, p. 1–1596) [↑](#footnote-ref-3)
3. 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) (OJ L 335, 17.12.2009, p.1) [↑](#footnote-ref-4)
4. Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48). [↑](#footnote-ref-5)