

INSTRUCTIONS ON REPORTING TEMPLATES

This document contains instructions to facilitate the use of the EIOPA templates.

Please note that this document does not replace, substitute or complement Directive (EU) 2025/1. It is part of the technical Taxonomy artefacts and is subject to the EIOPA Taxonomy licence available on the EIOPA website. Note also that the adoption of the Insurance Recovery and Resolution XBRL Taxonomy is subject to the National Competent Authorities. The reporting entities shall refer to them for clarification regarding the reporting from the regulated entities to the National Competent Authorities.

The first column of the tables identifies the items to be reported by identifying the columns and rows as showed in the reporting templates.

Templates which shall be used in accordance with the instructions of the different sections of this document are referred to as "this template" throughout the text of the technical instruction.

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IR.01.01 - Content of the submission**General comments:**

This section relates to the submission of information for individual entities.

This template provides for each other template within the reporting listed as rows whether it was submitted, and if not, for what reason. When a special justification is needed, the explanation is not to be submitted within this reporting template but shall be part of the dialogue between undertakings and national competent authorities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	IR.01.02.39 - Basic information	This template shall always be reported. The only possible option is: 1 - Reported
C0010/R0020	IR.02.01.39 - Legal entities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0030	IR.02.02.39 - Ownership structure	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0040	IR.03.01.39 - Liability structure - Non-insurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0050	IR.03.02.39 - Liability structure - Insurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0070	IR.05.01.39 - Major liability counterparties	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0080	IR.05.02.39 - Major off-balance sheet counterparties	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

C0010/R0090	IR.06.01.39 - Insurance guarantee schemes - per line of business	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0100	IR.07.01.39 - Critical functions - Insurance (Life and Non-life)	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0110	IR.07.02.39 - Critical functions - Non-Insurance functions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0120	IR.07.03.39 - Critical functions - Insurance or reinsurance related functions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0150	IR.07.06.39 - Critical functions - Mapping to core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0160	IR.08.01.39 - Relevant services	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0170	IR.08.02.39 - Relevant services - Mapping to critical functions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0180	IR.08.03.39 - Relevant services - Mapping to core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

		is needed)
C0010/R0190	IR.09.01.39 - FMI - Providers and users	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0200	IR.09.02.39 - FMI - Mapping to critical functions and core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

IR.01.01 - Content of the submission

General comments:

This section relates to the submission of information for group reporting.

This template provides for each other template within the reporting listed as rows whether it was submitted, and if not, for what reason. When a special justification is needed, the explanation is not to be submitted within this reporting template but shall be part of the dialogue between undertakings and national competent authorities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	IR.01.02.39 - Basic information	This template shall always be reported. The only possible option is: 1 - Reported
C0010/R0020	IR.02.01.39 - Legal entities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0030	IR.02.02.39 - Ownership structure	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0040	IR.03.01.39 - Liability structure - Non-insurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

C0010/R0050	IR.03.02.39 - Liability structure - Insurance	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0060	IR.04.01.40 - Intragroup financial interconnections	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0130	IR.07.04.40 - Critical functions - Mapping to legal entities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0140	IR.07.05.40 - Core business lines - Mapping to legal entities	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0150	IR.07.06.39 - Critical functions - Mapping to core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0160	IR.08.01.39 - Relevant services	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0170	IR.08.02.39 - Relevant services - Mapping to critical functions	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)
C0010/R0180	IR.08.03.39 - Relevant services - Mapping to core business lines	One of the options in the following closed list shall be used: 1 - Reported 2 - Not reported due to simplified obligations 0 - Not reported other reason (in this case special justification is needed)

		is needed)
C0010/R0190	IR.09.01.39 - FMI - Providers and users	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 - Not reported due to simplified obligations</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>
C0010/R0200	IR.09.02.39 - FMI - Mapping to critical functions and core business lines	<p>One of the options in the following closed list shall be used:</p> <p>1 - Reported</p> <p>2 - Not reported due to simplified obligations</p> <p>0 - Not reported other reason (in this case special justification is needed)</p>

IR.01.02 - Basic information**General comments:**

This template provides meta data concerning the report and the reporting entity, the undertaking or ultimate parent undertaking, providing the data. A single template shall be submitted for the whole reporting.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010/R0010	Undertaking name	Legal name of the undertaking reporting.
C0010/R0020	Undertaking identification code	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI, please provide a unique specific code, in accordance with Directive (EU) 2009/138. Specific code: - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive (EU) 2009/138: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non- EEA undertakings and non- regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive (EU) 2009/138, identification code shall be provided by the group. When allocating an identification code to each non-EEA or non-regulated undertaking, the group should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166-1 alpha-2 code of the country of the undertaking + 5 digits.
C0010/R0025	Type of code of the undertaking identification code	Identification of the code used in item 'Undertaking identification code': 1 - LEI, 2 - Specific code.
C0010/R0030	Country of incorporation	Identify the ISO 3166-1 alpha-2 code of the country where the reporting entity was incorporated (Home-country).
C0010/R0040	Language of reporting	Identify the 2-letter code of ISO 639-1 code of the language used in the submission of information.
C0010/R0050	Reporting submission date	Identify the ISO 8601 (yyyy-mm-dd) code of the date when the reporting to the supervisory authority is made.
C0010/R0060	Reporting reference date	ISO 8601 (yyyy-mm-dd) code of the date identifying the last day of the reporting period.
C0010/R0070	Financial year end	Identify the ISO 8601 (yyyy-mm-dd) code of the financial year end of the undertaking, e.g. 2017-12-31.
C0010/R0080	Regular/Ad hoc submission	Identify if the submission of information relates to regular submission of information or ad-hoc. The following closed list of options shall be used: 1 - Regular reporting, 2 - Ad-hoc reporting.
C0010/R0090	Currency used for reporting	Identify the ISO 4217 alphabetic code of the currency of the monetary amounts used for the reporting.
C0010/R0100	Initial submission or re-submission	Identify if it is an initial submission of information or a re-submission of information in relation to a reporting reference

		<p>date already reported. The following closed list of options shall be used:</p> <p>1 - Initial submission,</p> <p>2 - Re-submission.</p>
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IR.02.01 - Legal entities

General comments:

This template provides information on the legal entity of the undertaking or the group's legal entities. For groups, the reporting shall list all entities from the consolidated financial statement of the group that fall under Article 1 of Directive (EU) 2025/1 (Scope), including those which provide relevant services.

Data points that have already been reported in template S.32.01.04 (Undertakings in the scope of the group) according to Directive (EU) 2009/138 for the same reference date and reporting scope do not have to be reported again.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Country	The ISO 3166-1-alpha-2 code of the country of incorporation of the entity.
C0020	Identification code of the undertaking	<p>Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Directive (EU) 2009/138.</p> <p>Specific code:</p> <ul style="list-style-type: none"> - For EEA insurance and reinsurance undertakings and other EEA regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive (EU) 2009/138: identification code used in the local market, attributed by the undertaking's competent supervisory authority; - For non- EEA undertakings and non- regulated undertakings within the scope of the group, in the meaning of Article 212(1)(c) of Directive (EU) 2009/138, identification code shall be provided by the group. When allocating an identification code to each non- EEA or non- regulated undertaking, the group should comply with the following format in a consistent manner: identification code of the parent undertaking + ISO 3166- 1 alpha- 2 code of the country of the undertaking + 5 digits.
C0025	Type of code of the ID of the undertaking	<p>Identification of the code used in item 'Identification code of the undertaking':</p> <p>1 - LEI,</p> <p>2 - Specific code.</p>
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
C0040	Legal name of the undertaking	Legal name of the undertaking.
C0050	Type of undertaking	Identify the type of undertaking giving information on the type of activity of the undertaking. This is applicable to both EEA and third-country undertakings. The following closed list of options shall be used, in accordance with Directive (EU) 2009/138:

		<p>1 - Life insurance undertaking,</p> <p>2 - Non-life insurance undertaking,</p> <p>3 - Reinsurance undertaking,</p> <p>4 - Composite undertaking,</p> <p>5 - Insurance holding company as defined in Article 212(1)(f) of Directive (EU) 2009/138,</p> <p>6 - Mixed- activity insurance holding company as defined in Article 212(1)(g) of Directive (EU) 2009/138,</p> <p>7 - Mixed financial holding company as defined in Article 212(1)(h) of Directive (EU) 2009/138,</p> <p>8 - Credit institution, investment firm and financial institution,</p> <p>9 - Institution for occupational retirement provision,</p> <p>10 - Ancillary services undertaking as defined in Article 1(53) of Delegated Regulation (EU) 2015/35,</p> <p>11 - Non- regulated undertaking carrying out financial activities as defined in Article 1(52) of Delegated Regulation (EU) 2015/35</p> <p>12 - Special purpose vehicle authorised in accordance with Article 211 of Directive (EU) 2009/138,</p> <p>13 - Special purpose vehicle other than special purpose vehicle authorised in accordance with Article 211 of Directive (EU) 2009/138,</p> <p>14 - UCIT management company as defined in Article 1(54) of Delegated Regulation (EU) 2015/35,</p> <p>15 - Alternative investment fund manager as defined in Article 1(55) of Delegated Regulation (EU) 2015/35,</p> <p>99 - Other.</p>
C0060	Supervisory Authority	Legal name of the Supervisory Authority responsible for the supervision of the entity where applicable.
C0070	Total balance sheet	For EEA (re)insurance undertakings, total amount of balance sheet in accordance with Directive (EU) 2009/138, if applicable. For non-EEA (re)insurance undertakings, total amount of balance-sheet according to the relevant sectoral rules. The currency used shall be the group reporting currency. For other regulated undertakings, total amount of balance sheet according to the relevant sectoral rules. The currency used shall be the group reporting currency. For non- regulated undertakings, total amount of balance sheet used for IFRS or local GAAP. The currency used shall be the group reporting currency.
C0080	Total performance	Total performance in accordance with the financial statements of the entity. A monetary amount shall be reported. The currency used shall be the group reporting currency.
C0090	Accounting standard	<p>Identification of the accounting standard used for reporting in columns C0070 and C0080. All items shall be reported consistently on the same accounting standard. The following closed list of options shall be used:</p> <p>1 - IFRS,</p> <p>2 - Local GAAP.</p>

C0100	Resolution Authority	Name of the Resolution Authority as defined in Article 2(12) of Directive (EU) 2025/1 responsible for the resolution of the entity, where applicable.
C0110	Type of Article 1(1) of Directive (EU) 2025/1 entity	<p>Identify the type of entity based on the list set out in Article 1(1) of Directive (EU) 2025/1. The following closed list of options shall be used:</p> <p>1 - insurance and reinsurance undertakings that are established in the Union and fall within the scope of Article 2 of Directive (EU) 2009/138,</p> <p>2 - parent insurance and reinsurance undertakings established in the Union,</p> <p>3 - insurance holding companies and mixed financial holding companies that are established in the Union,</p> <p>4 - parent insurance holding companies in a Member State and parent mixed financial holding companies in a Member State,</p> <p>5 - Union parent insurance holding companies and Union parent mixed financial holding companies,</p> <p>6 - Other. Branches of insurance and reinsurance undertakings that are established in a third country and that fulfil the conditions laid down in Articles 75 to 80 referred to in Article (1)(1)(f) of Directive (EU) 2025/1 are not to be reported.</p>
Provider of Relevant Services		
C0120	Services supporting critical functions	<p>Indicate if the entity provides one or more services, including reinsurance services, necessary for the continuity of a critical function where (i) their disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the critical function and (ii) they cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost. The following closed list shall be used:</p> <p>1 - Yes,</p> <p>2 - No.</p>
C0130	Services supporting core business lines	<p>Indicate if the entity provides one or more services, including reinsurance services, necessary for the continuity of a core business line where (i) their disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the core business line and (ii) they cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost. The following closed list shall be used:</p> <p>1 - Yes,</p> <p>2 - No.</p>
C0140	Other relevant services	<p>Indicate if the entity provides one or more services not already covered in the columns 0120 or 0130 which are needed to ensure undisturbed functioning of the insurance or reinsurance undertaking or group during and after resolution, including those provided by essential service providers. The following closed list shall be used:</p> <p>1 - Yes,</p> <p>2 - No.</p>

IR.02.02 - Ownership structure**General comments:**

This template provides an overview of the undertaking's or the group's ownership structure. A single template shall be submitted in relation to all group entities as listed in Article 1(1) of Directive (EU) 2025/1 as well as those which provide relevant services.

This template shall list, by naming investor, investee and corresponding ownership, all the shareholders (or equivalent) of the undertaking or the group's entities with more than 2% of share capital (or equivalent) or voting rights, and all the shareholdings (or equivalent) held by the undertaking or the entities of the group.

Data points that have already been reported in template S.32.01.04 (Undertakings in the scope of the group) according to Directive (EU) 2009/138 for the same reference date and reporting scope do not have to be reported again.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Investor		
C0010	Name	The full name or designation of the investor. Where the investor is an entity reported in the template "Legal Entities", this should correspond to the column C0040 of that template.
C0020	Identification code	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description C0020 in the template "Legal Entities". Where the investor is an entity reported in the template "Legal Entities" this should correspond to the column C0020 there.
C0025	Type of code of the ID	Identification of the code used in item 'Identification code': 1 - LEI, 2 - Specific code. Where the investor is an entity reported in the template "Legal Entities" this shall correspond to the column C0025 there.
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Investee		
C0040	Name	The full name or designation of the investee. Where the investee is an entity reported in the template "Legal Entities" this should correspond to the column C0040 there.
C0050	Identification code	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0060), please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description of column C0020 in the template "Legal Entities". Where the investee is an entity reported in the template "Legal Entities" this should correspond to the column C0020 there.
C0055	Type of code of the ID	Identification of the code used in item 'Identification code': 1 - LEI, 2 - Specific code.

		Where the investee is an entity reported in the template "Legal Entities" this shall correspond to the column C0025 there.
C0060	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Ownership		
C0070	% capital share	Proportion of the subscribed capital that is held by the investor in the investee.
C0080	% voting rights	Proportion of voting rights that is held by the investor in the investee. This information is only required if one share is not equal to one vote (hence voting rights are not equal to subscribed capital). In the latter case the field should be left empty.

IR.03.01 - Liability structure - Non-insurance

General comments:

This section relates submission of information on the structure of non-insurance liabilities of the entity or group.

Liabilities are broken down by liabilities excluded from write-down or conversion and liabilities not excluded from write-down or conversion. Further breakdowns are provided: by liability classes and maturity (in rows) and by relation to critical function, relation to core business lines and intragroup (in columns).

Amounts reported in this template shall be outstanding amounts. The outstanding amount of a claim or instrument is the sum of the principal amount of, and accrued interest on, the claim or instrument. However, balance sheet liabilities arising from derivatives shall be reported in the form of carrying amounts.

Where a maturity breakdown is set out in this template, the residual maturity shall be the time until the contractual maturity.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Total value	Total value.
C0020	of which: intra-group	Value of the liabilities referred to in column "Total Value" towards entities included in the consolidated financial statements of the ultimate parent entity, determined in accordance with Directive (EU) 2009/138.
C0030	of which: related to critical functions	Value of the liabilities referred to in column "Total Value" related to critical functions of the undertaking.
C0040	of which: related to core business lines	Value of the liabilities referred to in column "Total Value" related to core business lines of the undertaking.
Non-insurance liabilities excluded from write-down or conversion		
C0010, C0030, C0040/R0010	Secured liabilities - collateralised part	Value of the liabilities where the right of the creditor to payment of other form of performance is secured by a charge, pledge or lien, or collateral arrangements including liabilities arising from repurchase transactions and other title transfer collateral arrangements - up to the value of assets, pledge, lien or collateral against which it is secured, as referred to in

		Articles 35(5)(a) and 35(7) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030, C0040/R0020	Institution liabilities < 7 days (original maturity)	Value of liabilities to credit institutions, investment firms, insurance or reinsurance undertakings, except for entities that are part of the same group. With an original maturity of less than 7 days, as referred to in Article 35(5)(b) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030, C0040/R0030	System (operator) liabilities < 7 days (remaining maturity)	Value of liabilities to systems or operators of systems (securities settlement systems) with remaining maturity of less than 7 days, as referred to in Article 35(5)(c) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030, C0040/R0040	Employee liabilities (fixed remuneration)	Liabilities to an employee in relation to accrued salary, pension benefits or other fixed remuneration, except for the variable components not regulated by the collective bargaining agreement, as referred to in Article 35(5)(d)(i) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030, C0040/R0050	Liabilities critical to operational daily functioning and to the continuity of insurance coverage	Value of liabilities to a commercial or trade creditor relating to goods or services, which are needed to maintain daily functioning or to ensure the continuity of insurance coverage, as referred to in Article 35(5)(d)(ii) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030, C0040/R0060	Tax and social security authorities liabilities, if preferred	Value of liabilities to tax and social security authorities, provided that those liabilities are preferred under the applicable law, as referred to in Article 35(5)(d)(iii) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030, C0040/R0070	IGS liabilities	Value of liabilities to insurance guarantee schemes arising from contributions due, as referred to in Article 35(5)(d)(iv) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030, C0040/R0080	Total non-insurance liabilities excluded from write-down or conversion	Total value of liabilities excluded from write-down or conversion. The sum of rows R0010 to R0070.
Non-insurance liabilities not excluded from write-down and conversion		
C0010-C0040/R0090	Balance sheet liabilities arising from derivatives:	Value of liabilities arising from derivatives, as referred to in Article 40(3) of Directive (EU) 2025/1. The sum of rows R0100 to R0130.
C0010-C0040/R0100	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, prior to collateral offset	The sum of all net market values of derivative liabilities per contractual netting set. Only where the net market value of a netting set is a liability, the netting set shall be reported. Derivatives which are not subject to netting arrangements shall be treated as a single contract, i.e. as if it was a netting set with only one derivative.

C0010-C0040/R0110	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset	The valuation in row above is subject to an adjustment for collateral posted to secure this exposure, which results in the sum of these net market values after offsetting collateral at its market value.
C0010-C0040/R0120	Sum of net liability positions taking into account contractual netting sets, after mark-to-market adjustments, post collateral offset, incorporating estimated close-out amounts	An additional close-out amount covering the amount of losses or costs incurred by derivative counterparties, or gains realised by them, in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts. The estimations required to determine a close-out amount can prove quite difficult on an individual basis. Therefore, proxy values, which may be based on available data, such as the prudential requirements for market risk, can be used instead. If it proves impossible to calculate the close-out amount for the derivative liabilities, the amount reported shall be equal to the amount reported in row above.
C0010-C0040/R0130	Sum of net liability positions taking into account prudential netting rules	The net liability positions for derivatives taking into account the prudential netting rules.
C0010-C0040/R0140	Uncollateralised secured liabilities	Value of the part of a secured liabilities for which collateral has been pledged that exceeds the value of the assets, pledge, lien or collateral against which it is secured. This shall capture the 'uncollateralised' part of any collateralised liability, as referred to in Article 35(7) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010-C0040/R0150	Non-financial liabilities	The value of non-financial liabilities determined in accordance with Directive (EU) 2009/138, including, inter alia, provisions relating to litigation to which the entity is subject to, or reserves for penalties, e.g. by supervisory authorities.
C0010-C0040/R0160	Senior, unsecured liabilities not excluded from write-down and conversion, other than liabilities arising from derivatives, uncollateralised secured liabilities and non-financial liabilities (not covered in rows R0090 and R0140 to R0150)	Value of senior liabilities not excluded from write-down or conversion, not included in rows R0090 and R0140 to R0150, determined in accordance with Directive (EU) 2009/138. According to Article 38(1)(d) of Directive (EU) 2025/1 senior liabilities should only be converted or written down where the subordinate debt has been converted or written down entirely.
C0010-C0040/R0170	Subordinated, unsecured liabilities not included in Basic Own Funds and not excluded from write-down and conversion, other than liabilities arising from derivatives, uncollateralised secured liabilities and non-financial liabilities	Value of unsecured, subordinated liabilities not included in Basic Own Funds, not excluded from write-down or conversion, not covered in rows R0090 and R0140 to R0150. According to Article 38(1)(d) of Directive (EU) 2025/1 subordinated liabilities should be written down or converted prior to senior liabilities.

	(not covered in rows R0090 and R0140 to R0150)	
C0010-C0040/R0180	Residual liabilities not excluded from write-down and conversion (any liabilities not reported in rows R0090 and R0140 to R0170)	Value of any liabilities not excluded from write-down or conversion, not reported in rows R0090 and R0140 to R0170.
C0010-C0040/R0190	Total non-insurance liabilities not excluded from write-down or conversion	Value of liabilities not excluded from write-down or conversion. The sum of the rows R0090 and R0140 to R0180.
C0010-C0040/R0200	of which: residual maturity <=1 year	Value of liabilities not excluded from write-down or conversion with a maturity up to and including one year.
C0010-C0040/R0210	of which: residual maturity >2 years	Total value of liabilities not excluded from write-down or conversion with a maturity above two years.

IR.03.02 - Liability structure - Insurance

General comments:

This section relates submission of information on the structure of insurance liabilities of the entity or group.

Liabilities are broken down by liabilities excluded from write-down or conversion, liabilities with the Member State option to exclude them from write-down or conversion and liabilities not excluded from write-down or conversion. Further breakdowns are provided: by liability classes (in rows) and by relation to critical function, relation to core business lines and intragroup (in columns), including the reinsurance part.

Amounts reported in this template shall be outstanding amounts. The outstanding amount of a claim or instrument is the sum of the principal amount of, and accrued interest on, the claim or instrument.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Total value	Total value.
C0020	of which: intra-group	Value of the liabilities referred to in row "Total Value" towards entities included in the consolidated financial statements of the ultimate parent entity, determined in accordance with Directive (EU) 2009/138.
C0030	of which: related to critical functions	Value of the liabilities referred to in column "Total Value" related to critical functions of the undertaking.
C0040	of which: related to core business lines	Value of the liabilities referred to in column "Total Value" related to core business lines of the undertaking.
C0050	Reinsurance part	Reinsurance part of the value of the liabilities referred to in the column "Total Value"
C0060	Total value net of reinsurance	Total Value net of reinsurance.
C0070	of which: intra-group	Value of the liabilities referred to in column "Total Value net of reinsurance" towards entities included in the consolidated

		financial statements of the ultimate parent entity, determined in accordance with Directive (EU) 2009/138.
C0080	of which: related to critical functions	Value of the liabilities referred to in column "Total Value net of reinsurance" related to critical functions of the undertaking.
C0090	of which: related to core business lines	Value of the liabilities referred to in column "Total Value net of reinsurance" related to core business lines of the undertaking.
Insurance liabilities excluded from write-down or conversion (based on articles 35(5) and 35(7) of Directive (EU) 2025/1)		
C0010, C0030-C0060, C0080, C0090/R0010	Secured liabilities - collateralized part	Value of the part of a secured liability or of a liability for which collateral has been pledged, resulting from insurance or reinsurance contracts, which does not exceed the value of the assets, pledge, lien or collateral against which it is secured as referred to in Articles 35(5)(a) and 35(7) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030-C0060, C0080, C0090/R0020	Motor insurance liabilities (compulsory insurance)	Value of liabilities arising from compulsory insurance against civil liability in respect of the use of motor vehicles in accordance with Directive 2009/103/EC as referred to in Article 35(5)(e) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010, C0030-C0060, C0080, C0090/R0030	Total Insurance Liabilities excluded from write-down or conversion (based on Articles 35(5) and 35(7) of Directive (EU) 2025/1)	Total value of liabilities as referred to in Articles 35(5)(a) and 35(7) of Directive (EU) 2025/1 resulting from insurance or reinsurance contracts, and liabilities referred to in Article 35(5)(e) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138. The total value may be smaller than the sum of the rows R0010 and R0020.
Insurance Liabilities with Member State option to exclude them from write-down or conversion (based on article 35 (6) of Directive (EU) 2025/1)		
C0010-C0090/R0040	Part of liabilities under private health or long-term care insurance contracts, which replaces the mandatory component of the statutory social security system	Value of liabilities referred to in Article 35(6)(b) of Directive (EU) 2025/1 determined in accordance with Directive (EU) 2009/138 where the Member States has provided that resolution authorities are not to apply the write-down or conversion tool in relation to them.
C0010-C0090/R0050	Liabilities arising from insurance claims covered by assets	Value of liabilities referred to in Article 35(6)(a) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138, where the Member State has provided that resolution authorities are not to apply the write-down or conversion tool in relation to them.
C0010-C0090/R0060	Total Insurance liabilities with the Member State option to exclude them from write-down or conversion (based on article 35(6) of Directive (EU) 2025/1)	Total value of the liabilities referred to in Articles 35(6)(a) and 35(6)(b) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138, where the Member State has provided that resolution authorities are not to apply the write-down or conversion tool in relation to them. The total value may be smaller than sum of the rows R0040 and R0050.
Insurance liabilities excluded from write-down or conversion (based on articles 35(5), 35(6) and 35(7) of Directive (EU) 2025/1)		

C0010-C0090/R0070	Total insurance liabilities excluded from write-down or conversion (based on articles 35(5), 35(6) and 35(7) of Directive (EU) 2025/1)	Total value of the liabilities referred to in Articles 35(5), 35(6), and 35(7) of Directive (EU) 2025/1, resulting from insurance or reinsurance contracts, determined in accordance with Directive (EU) 2009/138.
Insurance liabilities not excluded from write-down or conversion		
C0010-C0090/R0080	Uncollateralised secured liabilities	Value of the part of a secured liability or of a liability for which collateral has been pledged, resulting from insurance or reinsurance contracts, which exceeds the value of the assets, pledge, lien or collateral against which it is secured as referred to in Articles 35(5)(a) and 35(7) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010-C0090/R0090	Liabilities arising from insurance claims not covered by assets	Value of the part of the liabilities that exceeds the value of the assets entered into the special register referred to in Article 276(1) of Directive (EU) 2009/138, determined in accordance with Directive (EU) 2009/138, where the Member State has provided that resolution authorities are not to apply the write-down or conversion tool in relation to liabilities referred to in Article 35(6)(a) of Directive (EU) 2025/1.
C0010-C0090/R0100	Reinsurance payables and Deposits from reinsurers	Value of Reinsurance payables and Deposits from reinsurers, as reported in template S.02.01.01 in accordance with Directive (EU) 2009/138, if not already reported in C0010-C0090/R0060, where the Member State has provided that resolution authorities are not to apply the write-down or conversion tool pursuant to Article 35(6)(a) of Directive (EU) 2025/1.
C0010-C0090/R0110	Insurance liabilities not excluded from write-down and conversion, other than uncollateralised secured liabilities, liabilities arising from insurance claims not covered by assets, reinsurance payables and deposits from reinsurance (which are included in rows R0080 to R0100)	Value of liabilities resulting from insurance or reinsurance contracts, other than uncollateralised secured liabilities, liabilities arising from insurance claims not covered by assets, reinsurance payables and deposits from reinsurance (included in rows R0080 to R0100), not referred to in Articles 35(5) or 35(6) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010-C0090/R0120	Total of insurance liabilities not excluded from write-down and conversion	Value of liabilities resulting from insurance or reinsurance contracts, not referred to in Articles 35(5) or 35(6) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.
C0010-C0050/R0130	of which: insurance liabilities preferred to any other insurance liabilities not excluded from write-down or conversion	Value of insurance or reinsurance liabilities, not referred to in Articles 35(5) or 35(6) of Directive (EU) 2025/1, that rank senior to other insurance or reinsurance liabilities not referred to in Articles 35(5) and 35(6) of Directive (EU) 2025/1, determined in accordance with Directive (EU) 2009/138.

C0010/R0140	Value of the assets entered into the special register in accordance with article 276(1) of Directive (EU) 2009/138	Value of the assets entered into the special register in accordance with Article 276(1) of Directive (EU) 2009/138, determined in accordance with Directive (EU) 2009/138.
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IR.04.01 - Intragroup financial interconnections

General comments:

This section relates to the submission of information for group reporting.

This template requires information on intragroup liabilities and guarantees.

Financial interconnections between legal entities of which at least one is an entity as listed in Article 1(1) of Directive (EU) 2025/1 shall be reported. Reported amounts shall be aggregated where they pertain to the same counterparties, the same type of liabilities or guarantees, currency, maturity and insolvency ranking.

The combination of values reported in columns C0020, C0050, C0070, C0120, C0140, and C0150 of this template should therefore be unique for each row of the template.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Investor, lender or beneficiary		
C0010	Legal name of the undertaking	Legal name of the entity that lending to a related undertaking - i.e. the entity that recognises the transaction as an asset on its balance sheet (debit - balance sheet) or is benefiting from the off-balance-sheet guarantee.
C0020	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description of C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities", this should correspond to the column C0020 there.
C0025	Type of code of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code. If the entity is reported in the template "Legal Entities" this should correspond to the column C0025 there.
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Issuer, borrower or provider		
C0040	Legal name of the undertaking	Legal name of the entity that is issuing the item or borrowing money (issuing debt) - i.e. the entity that recognises the transaction as a liability on its balance sheet (credit - balance sheet) or is providing the off-balance-sheet guarantee to a related undertaking.
C0050	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0060), please provide a unique specific code, in accordance with Directive (EU)

		2009/138; see description of C0020 in the template "Legal Entities" for reference. If the entity is reported in the template "Legal Entities", this should correspond to the C0020 there.
C0055	Type of code of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code. If the entity is reported in the template "Legal Entities" this should correspond to column C0025 there.
C0060	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Financial interconnection		
C0070	Type of financial interconnection	The liability type shall be one of the liability types listed in templates IR.03.01 (LIAB 1) or IR.03.02 (LIAB 2), namely: <u>Non-insurance intragroup liabilities</u> L.0. Non-insurance liabilities excluded from write-down or conversion Same definition as IR.03.01 (LIAB 1), rows R0010 - R0080 L.1. Balance sheet liabilities arising from derivatives Same definition as IR.03.01 (LIAB 1), rows R0090 - R0130 L.2. Uncollateralised secured liabilities Same definition as IR.03.01 (LIAB 1), row R0140 L.3. Non-financial liabilities Same definition as IR.03.01 (LIAB 1), row R0150 L.4. Senior unsecured liabilities not excluded from write-down and conversion, other than liabilities arising from derivatives, uncollateralised secured liabilities and non-financial liabilities (not covered in rows R0090 and R0140 to R0150) Same definition as IR.03.01 (LIAB 1), row R0160 L.5. Subordinated, unsecured liabilities not included in Basic Own Funds and not excluded from write-down and conversion, other than liabilities arising from derivatives, uncollateralised secured liabilities and non-financial liabilities (not covered in rows R0090 and R0140 to R0150) Same definition as IR.03.01 (LIAB 1), row R0170 L.6. Residual liabilities not excluded from write-down and conversion (any liabilities not reported in rows R0090 and R0140 to R0170) Same definition as IR.03.01 (LIAB 1), row R0180 <u>Insurance intragroup liabilities</u> I.0. Secured liabilities - collateralized part Same definition as IR.03.02 (LIAB 2), row R0010 I.1. Motor insurance liabilities (compulsory insurance) Same definition as IR.03.02 (LIAB 2), row R0020 I.2. Part of liabilities under private health or long-term care insurance contracts, which replaces the mandatory component of the statutory social security system Same definition as IR.03.02 (LIAB 2), row R0040 I.3. Liabilities arising from insurance claims covered by assets Same definition as IR.03.02 (LIAB 2), row R0050 I.4. Uncollateralized secured liabilities Same definition as IR.03.02 (LIAB 2), row R0080 I.5. Liabilities arising from insurance claims not covered by

		<p>assets</p> <p>Same definition as IR.03.02 (LIAB 2), row R0090</p> <p>I.6. Reinsurance payables and Deposits from reinsurers</p> <p>Same definition as IR.03.02 (LIAB 2), row R0100</p> <p>I.7. Insurance liabilities not excluded from write-down and conversion, other than uncollateralised secured liabilities, liabilities arising from insurance claims not covered by assets, reinsurance payables and deposits from reinsurance (which are included in rows R0080, R0090, and R0100)</p> <p>Same definition as IR.03.02 (LIAB 2), row R0110</p> <p>I.8. Value of the assets entered into the special register in accordance with Article 276(1) of Directive (EU) 2009/138</p> <p>Same definition as IR.03.02 (LIAB 2), row R0140</p> <p>The guarantee type shall be one of the following:</p> <p>G.1. Guarantee</p> <p>G.2. Other off balance sheet item</p> <p>If the liabilities or off-balance sheet items consist of more than one of the types mentioned above, each liability type or item shall be reported in a separate row.</p>
C0080	Specific contract / instrument	Please provide a short description of the aggregated liabilities such as the names of the contracts/instruments.
C0090	Outstanding amount	<p>For liabilities the outstanding amount of the intragroup liabilities. The outstanding amount of a claim or instrument is the sum of the principal amount of, and accrued interest on, the claim or instrument. The outstanding amount due is equal to the value of the claim which the creditor files under insolvency proceedings, without considering insolvency set-off provisions, and does not include any premiums or discounts on liability instruments.;</p> <p>For liabilities arising from derivatives, the close-out amounts. It covers the amount of losses or costs incurred by derivative counterparties, or gains realised by them, in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts;</p> <p>For guarantees, the maximum potential amount of future payments under the guarantee.</p> <p>For insurance and reinsurance liabilities, the maximum cover by transaction. For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is stated here (e.g. EUR 10 million). In case of unlimited cover ‘-1’ shall be filled in here.</p> <p>This item has to be reported in the currency of the transaction.</p>
C0100	of which: governed by 3rd country law	The share, in monetary amount, of the outstanding amount in column C0090 that is governed by the law of a third country (i.e. a non-EEA country).
C0110	Collateral pledged	Where a liability is secured by collateral, the gross value of the latter shall be provided. Otherwise, for unsecured liabilities this category shall be reported as nil. This amount will determine the collateralised and eventually the uncollateralised part of any secured liability. For collateral pools securing multiple items, the overall coverage ratio should be determined and applied pro rata to all items covered by this pool.
C0120	Currency	Identify the ISO 4217 alphabetic code of the currency in which the transaction took place. If the currency of transaction differs

		across aggregated intragroup liabilities, the intragroup liabilities shall be reported in separate rows.
C0130	Governing law	The ISO 3166-1 alpha-2 code of the country whose law governs the contract/instrument/agreement. If there are several countries to be named, because intragroup liabilities were aggregated, please separate country codes with a comma.
C0140	Maturity	The maturity date shall be reported referring to residual maturity buckets: less than or equal to 1 year (≤ 1 year) or more than 2 years (> 2 years). If the intragroup liabilities were aggregated and belong to both buckets of maturity, the liability types shall be aggregated in two separate rows.
C0150	Insolvency ranking	The insolvency rank shall be one of the ranks included in the insolvency rankings published by the resolution authority of that jurisdiction. If the intragroup liabilities were aggregated and do not have the same insolvency ranking, liabilities with a different ranking shall be reported in separate rows.

IR.05.01 - Major liability counterparties

General comments:

This section relates to the submission of information for individual entities.

This template contains information on the major counterparty in relation to which the liability arises.

Major counterparties shall be identified by summing up the outstanding amounts of all liabilities of the entity for which the template is reported, to each counterparty or group of connected clients, excluding liabilities to entities included in the consolidated financial statements.

Reported amounts shall be aggregated where they belong to the same counterparty, the same type of liabilities and the same insolvency ranking.

The counterparties and groups of connected counterparties are then ranked by aggregate outstanding amount in order to identify the top 10 major counterparties. Only those 10 major counterparties shall be reported in this template.

For the purpose of this template, only counterparties that are not included in the consolidated financial statements shall be reported.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Counterparty		
C0010	Legal name of the counterparty	Legal name of the counterparty.
C0020	Identification code of the counterparty	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description of column C0020 in the template "Legal Entities".
C0025	Type of code of the ID of the counterparty	Identification of the code used in item 'Identification code of the counterparty': 1 - LEI, 2 - Specific code.
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.

C0040	Group or individual	<p>One of the options in the following closed list shall be used:</p> <p>1 - individual counterparties, 2 - groups of connected clients.</p> <p>Group of connected clients means any of the following:</p> <p>(a) two or more natural or legal persons who, unless it is shown otherwise, constitute a single risk because one of them, directly or indirectly, has control over the other or others;</p> <p>(b) two or more natural or legal persons between whom there is no relationship of control as described in point (a) but who are to be regarded as constituting a single risk because they are so interconnected that, if one of them were to experience financial problems, in particular funding or repayment difficulties, the other or all of the others would also be likely to encounter funding or repayment difficulties.</p>
C0050	Country	The ISO 3166-1-alpha-2 code of the country of incorporation of the counterparty. For groups of connected clients, the country of incorporation of the parent company.
C0060	Sector	Identify the economic sector of the counterparty based on the latest version of NACE code (as published in an EC Regulation). Two-digit reporting of the NACE codes is required, i.e. the letter identifying the Section followed by the 2 digits code for the division shall be reported (e.g. 'K.64').
C0070	Type of financial interconnection	<p>The liability type shall be one of the liability types listed in templates IR.03.01 (LIAB 1) or IR.03.02 (LIAB 2), namely:</p> <p><u>Non-insurance liabilities</u></p> <p>L.0. Non-insurance liabilities excluded from write-down or conversion Same definition as IR.03.01 (LIAB 1), rows R0010 - R0080</p> <p>L.1. Balance sheet liabilities arising from derivatives Same definition as IR.03.01 (LIAB 1), rows R0090 - R0130</p> <p>L.2. Uncollateralised secured liabilities Same definition as IR.03.01 (LIAB 1), row R0140</p> <p>L.3. Non-financial liabilities Same definition as IR.03.01 (LIAB 1), row R0150</p> <p>L.4. Senior unsecured liabilities not excluded from write-down and conversion, other than liabilities arising from derivatives, uncollateralised secured liabilities and non-financial liabilities (not covered in rows R0090 and R0140 to R0150) Same definition as IR.03.01 (LIAB 1), row R0160</p> <p>L.5. Subordinated, unsecured liabilities not included in Basic Own Funds and not excluded from write-down and conversion, other than liabilities arising from derivatives, uncollateralised secured liabilities and non-financial liabilities (not covered in rows R0090 and R0140 to R0150) Same definition as IR.03.01 (LIAB 1), row R0170</p> <p>L.6. Residual liabilities not excluded from write-down and conversion (any liabilities not reported in rows R0090 and R0140 to R0170) Same definition as IR.03.01 (LIAB 1), row R0180</p> <p><u>Insurance liabilities</u></p> <p>I.0. Secured liabilities - collateralized part Same definition as IR.03.02 (LIAB 2), row R0010</p> <p>I.1. Motor insurance liabilities (compulsory insurance) Same definition as IR.03.02 (LIAB 2), row R0020</p>

		<p>I.2. Part of liabilities under private health or long-term care insurance contracts, which replaces the mandatory component of the statutory social security system Same definition as IR.03.02 (LIAB 2), row R0040</p> <p>I.3. Liabilities arising from insurance claims covered by assets Same definition as IR.03.02 (LIAB 2), row R0050</p> <p>I.4. Uncollateralized secured liabilities Same definition as IR.03.02 (LIAB 2), row R0080</p> <p>I.5. Liabilities arising from insurance claims not covered by assets Same definition as IR.03.02 (LIAB 2), row R0090</p> <p>I.6. Reinsurance payables and Deposits from reinsurers Same definition as IR.03.02 (LIAB 2), row R0100</p> <p>I.7. Insurance liabilities not excluded from write-down and conversion, other than uncollateralised secured liabilities, liabilities arising from insurance claims not covered by assets, reinsurance payables and deposits from reinsurance (which are included in rows R0080, R0090, and R0100) Same definition as IR.03.02 (LIAB 2), row R0110</p> <p>I.8. Value of the assets entered into the special register in accordance with Article 276(1) of Directive (EU) 2009/138 Same definition as IR.03.02 (LIAB 2), row R0140</p> <p>If the liabilities towards a major counterparty consist of more than one of the types mentioned above, each liability type shall be reported in a separate row.</p>
C0080	Specific contract / instrument	Please provide a short description of the aggregated liabilities such as the names of the contracts/instruments.
C0090	Amount	<p>For liabilities, the outstanding amount of the liabilities. The outstanding amount of a claim or instrument is the sum of the principal amount of, and accrued interest on, the claim or instrument. The outstanding amount due is equal to the value of the claim which the creditor files under insolvency proceedings, without considering insolvency set-off provisions, and does not include any premiums or discounts on liability instruments.</p> <p>For liabilities arising from derivatives, the close-out amounts. It covers the amount of losses or costs incurred by derivative counterparties, or gains realised by them, in replacing or obtaining the economic equivalent on material terms of the contracts and the option rights of the parties in respect of the terminated contracts;</p> <p>For insurance and reinsurance liabilities the maximum cover by transaction. For quota share or a surplus treaty, 100% of the maximum amount that has been set for the entire contract/treaty is stated here (e.g. EUR 10 million). In case of unlimited cover ‘-1’ shall be filled in here.</p> <p>This item has to be reported in the currency of the transaction.</p>
C0100	Insolvency ranking	The insolvency rank shall be one of the ranks included in the insolvency rankings published by the resolution authority of that jurisdiction. If the liabilities received from a major counterparty do not have the same insolvency ranking, liabilities with a different ranking shall be reported in separate rows.

IR.05.02 - Major off-balance sheet counterparties

General comments:

This section relates to the submission of information for individual entities.

This template contains information on the major off-balance sheet counterparties.

Major off-balance sheet counterparties shall be identified by summing up the total nominal amount of commitments and financial guarantees received by the entity for which the template is reported from counterparties. Major off-balance sheet counterparties shall exclude entities included in the consolidated financial statements of the group.

Reported amounts shall be aggregated where they belong to the same counterparty, the same type of off-balance sheet items and the same insolvency ranking.

The counterparties are then ranked by aggregate amount in order to identify the top 10 major off-balance sheet counterparties. Only those 10 major counterparties shall be reported in this template.

For the purpose of this template, only counterparties that are not included in the consolidated financial statements shall be reported.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Counterparty		
C0010	Legal name of the counterparty	Legal name of the counterparty.
C0020	Identification code of the counterparty	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0030), please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description for column C0020 in the template "Legal Entities".
C0025	Type of code of the ID of the counterparty	Identification of the code used in item 'Identification code of the counterparty': 1 - LEI, 2 - Specific code.
C0030	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
C0040	Group or individual	One of the options in the following closed list shall be used: 1 - individual counterparties, 2 - groups of connected clients Group of connected clients means any of the following: (a) two or more natural or legal persons who, unless it is shown otherwise, constitute a single risk because one of them, directly or indirectly, has control over the other or others; (b) two or more natural or legal persons between whom there is no relationship of control as described in point (a) but who are to be regarded as constituting a single risk because they are so interconnected that, if one of them were to experience financial problems, in particular funding or repayment difficulties, the other or all of the others would also be likely to encounter funding or repayment difficulties.
C0050	Country	The ISO 3166-1-alpha-2 code of the country of incorporation of the counterparty. For groups of connected clients, the country of incorporation of the parent company.
C0060	Sector	Identify the economic sector of the counterparty based on the latest version of NACE code (as published in an EC Regulation). Two-digit reporting of the NACE codes is required, i.e. the letter

		identifying the Section followed by the 2 digits code for the division shall be reported (e.g. 'K.64').
C0070	Type of financial interconnection	One of the options in the following closed list shall be used: 1 - Guarantees, 2 - Commitment, 3 - Letter of credit, 4 - Undrawn credit facilities, 5 - Assets purchased under outright forward purchase agreements (currency or other), 6 - Asset sale and repurchase agreements as referred to in Article 12(3) and (5) of Directive 86/635/EEC, 7 - Contingent liabilities, 8 - Other. If the off-balance sheet items received from a major counterparty consist of more than one of the types mentioned above, each type of off-balance sheet item shall be reported in a separate row.
C0080	Specific contract / instrument	Please provide a short description of the aggregated off-balance sheet items such as the names of the contracts/instruments.
C0090	Amount	The maximum potential amount of future payments under the specific contract must be reported.
C0100	Insolvency ranking	The insolvency rank shall be one of the ranks included in the insolvency rankings published by the resolution authority of that jurisdiction. If the off-balance sheet items received from a major counterparty do not have the same insolvency ranking, items with a different ranking shall be reported in separate rows.

IR.06.01 - Insurance guarantee schemes - per line of business

General comments:

This section relates to the submission of information for individual entities.

This template shall provide an overview of the Insurance Guarantee Schemes that cover technical provisions regarding relevant Lines of Business of the insurance or reinsurance undertaking or the group's entities.

The amount covered shall be identified for each Line of Business and each Insurance Guarantee Scheme applicable in the jurisdiction.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Z0010	IGS Name	The name of Insurance Guarantee Scheme.
C0010	Name of Line of Business	The Lines of Business provided here should correspond with the Lines of business (LoBs) as requested in templates S.05.01.01.01 Non-Life and S.05.01.01.02 Life of Directive (EU) 2009/138; see the list in the table. One of the options in the following closed list shall be used: - 1 - Medical expense insurance - 2 - Income protection insurance

		<ul style="list-style-type: none"> - 3 - Workers' compensation insurance - 4 - Motor vehicle liability insurance - 5 - Other motor insurance - 6 - Marine, aviation and transport insurance - 7 - Fire and other damage to property insurance - 8 - General liability insurance - 9 - Credit and suretyship insurance - 10 - Legal expenses insurance - 11 - Assistance - 12 - Miscellaneous financial loss - 13 - Health - 14 - Insurance with profit participation - 15 - Index-linked and unit-linked insurance - 16 - Other life insurance - 17 - Annuities stemming from non-life insurance contracts and relating to health insurance obligations - 18 - Annuities stemming from non-life insurance contracts and relating to insurance obligations other than health insurance obligations - 19 - Other
C0020	Description of Line of Business	Where the LoB does not fully correspond to a specific LoB as reported according to Directive (EU) 2009/138, or refers to more than one LoB, see C0010, an extra row can be added by the NRA or insurance or reinsurance undertaking. In that case, where the economic function is of the type "Other", the name of the function should be provided here. Where applicable, the LoBs in this template may correspond with the economic functions provided in IR.07.01.
C0030	Technical provisions	Part of the total amount of technical provisions, as referred to in Article 76 of Directive (EU) 2009/138, regarding the liabilities in the respective Line of Business, for which an Insurance Guarantee Scheme is in place. For the purpose of this computation, the effect of a limited coverage level (such as a ceiling, a percentage cap or a minimum threshold), does not need to be taken into account.

IR.07.01 - Critical functions - Insurance or reinsurance functions (Life and Non-life)

General comments:

This section relates to the submission of information for individual entities.

1) The templates of this section provide key data and qualitative assessments of the impact, substitutability and criticality of economic functions the group is providing, supplemented by a mapping of those critical functions to core business lines and legal entities and by a mapping of core business lines to the legal entities.

2) More specifically, the templates are dedicated to the following topics:

“Templates IR.07.01 – IR.07.03 Critical functions” provide the results of the criticality assessment of the economic functions performed, based on quantitative and qualitative indicators of the non-critical and critical functions performed. The following categories of economic functions have been identified for reporting:

- IR.07.01 Insurance or reinsurance functions (Life and Non-life)
- IR.07.02 Non-insurance functions
- IR.07.03 Insurance or reinsurance related functions

“IR.07.04 - Critical functions - Mapping to legal entities” maps the economic functions, assessed in IR.07.01 – IR.07.03, with legal entities as identified in IR.02.01.

“IR.07.05 - Core business lines - Mapping to legal entities” provides a full list of core business lines of the group and maps them to legal entities.

“IR.07.06 - Critical functions - Mapping to core business lines” maps the identified economic functions to identified core business lines.

3) Pursuant to Article 2(1) point 25 of the Directive 2025/1/EU, critical functions mean activities, services or operations performed by an insurance or reinsurance undertaking for third parties that cannot be substituted within a reasonable time or at a reasonable cost, and where the inability of the insurance or reinsurance undertaking to perform the activities, services or operations would be likely to have a significant impact on the financial system or the real economy in one or more Member States including, in particular, the impact resulting from effects on the social welfare of a large number of policy holders, beneficiaries or injured parties or from a systemic disruption or a loss of general confidence in the provision of insurance services.

4) Pursuant to Article 2(1), point 26 of the Directive 2025/1/EU, core business lines mean business lines and associated services which represent material sources of revenue, profit or franchise value for an insurance or reinsurance undertaking or for a group of which an insurance or reinsurance undertaking forms part.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Economic function		
Z0010	Country	The country in which the critical economic function is provided.
C0010	Economic function ID	Identification code of the critical economic function. This ID defined here should be unique and used consistently over time and templates.
C0020	Name	The economic functions in this template should correspond with category a) Insurance or reinsurance functions of Guideline 1, point 12 in the EIOPA "Guidelines to specify further the criteria for the identification of critical functions", which contains some examples. Where applicable, the name of the economic functions should also correspond with the Lines of business (LoBs) as requested in templates S05.01.01.01 Non-Life and S05.01.01.02 Life of Directive (EU) 2009/138. Where the function does not fully correspond to a specific LoB as reported according to Directive (EU) 2009/138, or refers to more than one LoB, the field may be populated by the insurance or reinsurance undertaking with their own name, using the value “Other”. In this case, a description of the function should be provided in C0030.
C0030	Description of economic function	Where the economic function does not fully correspond to a specific LoB as reported according to Directive (EU) 2009/138 and “Other” is selected, a description of the function should be provided.
C0040	Significant cross-border activity	In this column, it shall be reported whether the economic function includes significant cross-border activities (as defined in Article 152a(1) of Directive (EU) 2009/138).

Quantitative data		
C0050	Technical provisions	Technical provisions as referred to in Article 76 of Directive (EU) 2009/138 for the insurance and reinsurance obligations which result from the provision of the function.
C0060	Gross written premium	Gross written premium of the function.
C0070	Market share	<p>Estimate of the market share of the insurance or reinsurance undertaking for the economic function in the country for which the template is provided. As a percentage of the total market in terms of technical provisions in column C0050 for life business and in terms of gross written premium in column C0060 for non-life business.</p> <p>Where the function does not fully correspond to a specific LoB as reported according to Directive (EU) 2009/138, or refers to more than one LoB, the amount of technical provisions/ gross written premiums of the total market shall be adapted accordingly.</p> <p>This estimation shall be expressed quantitatively in buckets of 10 percent steps up to 50%, which indicates a critical threshold, using the following list:</p> <p>0 - up to 10%</p> <p>1 - above 10% and up to and including 20%</p> <p>2 - above 20% and up to and including 30%</p> <p>3 - above 30% and up to and including 40%</p> <p>4 - above 40% and up to and including 50%</p> <p>5 - above 50%.</p>
C0080	Number of policyholders	An estimation of the number of policyholders, beneficiaries and claimants to which the function is provided.
Impact and substitutability analyses		
C0090	Impact on financial system	<p>Express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the financial system in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0080: the amount of technical provisions, the amount of gross written premiums, the market share, and the number of policyholders.</p> <p>This assessment shall be expressed qualitatively using one of the following options:</p> <ul style="list-style-type: none"> - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. <p>'H' shall be selected if the inability to provide the function is likely to have a major impact on the financial system; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.</p>

C0100	Impact on real economy	<p>Express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the real economy in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0080: the amount of technical provisions, the amount of gross written premiums, the market share, and the number of policyholders.</p> <p>This assessment shall be expressed qualitatively using one of the following options:</p> <ul style="list-style-type: none"> - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. <p>'H' shall be selected if the inability to provide the function is likely to have a major impact on the real economy; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.</p>
C0110	Substitutability	<p>Express qualitatively an overall assessment of the expected degree of substitutability for the function. A function is considered substitutable where it can be substituted within a reasonable time and at a reasonable cost. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0080: the amount of technical provisions, the amount of gross written premiums, the market share, and the number of policyholders.</p> <p>This assessment shall be expressed qualitatively using one of the following options:</p> <ul style="list-style-type: none"> - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. <p>'H' shall be selected if substitution at a reasonable cost and within a reasonable time is easy; 'L' if substitution at a reasonable cost and within a reasonable time is difficult; 'MH' and 'ML' for intermediate cases taking into account the different dimensions.</p>
C0120	Critical function - explanation	<p>In this column, it shall be explained whether, taking into account the impact and substitutability analysis performed by the institution, the economic function is considered to be critical in the market for the relevant country, pursuant to the definition in Article 2(25) of Directive (EU) 2025/1.</p>

IR.07.02 - Critical functions - Non-insurance functions**General comments:**

This section relates to the submission of information for individual entities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Economic function		
Z0010	Country	The country in which the critical economic function is provided.
C0010	Economic function ID	Identification code of the critical economic function. This ID defined here should be unique and used consistently over time and templates.
C0020	Name	Where applicable, the economic functions in this template should correspond with category b) Non-insurance functions of Guideline 1, point 12 in the EIOPA "Guidelines to specify further the criteria for the identification of critical functions", which contains some examples. Where the function does not fully correspond to the examples given in the Guidelines, the field may be populated by the insurance or reinsurance undertaking with their own name. In any case, a description of the function should be provided in C0030.
C0030	Description of economic function	A description of the function should be provided.
C0040	Significant cross-border activity	In this column, it shall be reported whether the economic function includes significant cross-border activities (as defined in Article 152a(1) of Directive (EU) 2009/138).
Quantitative data (optional fields)		
C0050	Value outstanding	The content of this column depends on the function provided. Please report amount in accordance with Directive (EU) 2009/138, for example "Notional Amount" as in S.08.01 (on Derivatives).
C0060	Market share	<p>Estimate of the market share of the insurance or reinsurance undertaking for the economic function in the country for which the template is provided. As a percentage of the total market in terms of value outstanding in column C0050.</p> <p>.</p> <p>This estimation shall be expressed quantitatively in buckets of 10 percent steps up to 50%, which indicates a critical threshold, using the following list</p> <p>0 - up to 10%</p> <p>1 - above 10% and up to and including 20%</p> <p>2 - above 20% and up to and including 30%</p> <p>3 - above 30% and up to and including 40%</p> <p>4 - above 40% and up to and including 50%</p> <p>5 - above 50%.</p>
C0070	Number of counterparties	Total number of counterparties which were provided with the value reported in column C0050 "Value outstanding". If a

		counterparty is engaged with multiple non-insurance functions, the counterparty shall be counted only once.
Impact and substitutability analyses		
C0080	Impact on financial system	<p>Express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the financial system in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties.</p> <p>This assessment shall be expressed qualitatively using one of the following options:</p> <ul style="list-style-type: none"> - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. <p>'H' shall be selected if the inability to provide the function is likely to have a major impact on the financial system; 'MH' if the impact is significant; 'ML' if the impact is material but limited; and 'L' if the impact is low.</p>
C0090	Impact on real economy	<p>Express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the real economy in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties.</p> <p>This assessment shall be expressed qualitatively using one of the following options:</p> <ul style="list-style-type: none"> - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. <p>'H' shall be selected if the inability to provide the function is likely to have a major impact on the real economy; 'MH' if the impact is significant; 'ML' if the impact is material, but limited; and 'L' if the impact is low.</p>
C0100	Substitutability	<p>Express qualitatively an overall assessment of the expected degree of substitutability for the function. A function is considered substitutable where it can be substituted within a reasonable time and at a reasonable cost. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties.</p> <p>This assessment shall be expressed qualitatively using one of the following options:</p> <ul style="list-style-type: none"> - 'High (H)',

		<ul style="list-style-type: none"> - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. <p>'H' shall be selected if substitution at a reasonable cost and within a reasonable time is easy; 'L' if substitution at a reasonable cost and within a reasonable time is difficult; 'MH' and 'ML' for intermediate cases taking into account the different dimensions.</p>
C0110	Critical function - explanation	In this column, it shall be explained whether, taking into account the impact and substitutability analysis performed by the institution, the economic function is considered to be critical in the market for the relevant country, pursuant to the definition in Article 2(25) of Directive (EU) 2025/1.

IR.07.03 - Critical functions - Insurance or reinsurance related functions

General comments:

This section relates to the submission of information for individual entities.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Economic function		
Z0010	Country	The country in which the critical economic function is provided.
C0010	Economic function ID	Identification code of the critical economic function. This ID defined here should be unique and used consistently over time and templates.
C0020	Name	The economic functions in this template should correspond with category c) Insurance or reinsurance related functions of Guideline 1, point 12 in the EIOPA "Guidelines to specify further the criteria for the identification of critical functions", which contains some examples. Where the function does not fully correspond to the examples given in the Guidelines, the field may be populated by the insurance or reinsurance undertaking with their own name. In any case, a description of the function should be provided in C0030.
C0030	Description of economic function	A description of the function should be provided.
C0040	Significant cross-border activity	In this column, it shall be reported whether the economic function includes significant cross-border activities (as defined in Article 152a(1) of Directive (EU) 2009/138).
Quantitative data (optional fields)		
C0050	Value outstanding	The content of this column depends on the function provided. Please report amount in accordance with Directive (EU) 2009/138.
C0060	Market share	Estimate of the market share of the insurance or reinsurance undertaking for the economic function in the country for which the template is provided. As a percentage of the total market in terms of value outstanding in column C0050.

		<p>This estimation shall be expressed quantitatively in buckets of 10 percent steps up to 50%, which indicates a critical threshold, using the following list</p> <p>0 - up to 10%</p> <p>1 - above 10% and up to and including 20%</p> <p>2 - above 20% and up to and including 30%</p> <p>3 - above 30% and up to and including 40%</p> <p>4 - above 40% and up to and including 50%</p> <p>5 - above 50%.</p>
C0070	Number of counterparties	Total number of counterparties which were provided with the value reported in column C0050 "Value outstanding". If a counterparty has more than one account and/or is engaged with more than one transaction concerning the functions considered, the counterparty shall be counted only once.
Impact and substitutability analyses		
C0080	Impact on financial system	<p>Express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the financial system in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties.</p> <p>This assessment shall be expressed qualitatively using one of the following options:</p> <ul style="list-style-type: none"> - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'. <p>'H' shall be selected if the inability to provide the function is likely to have a major impact on the financial system; 'MH' if the impact is significant; 'ML' if the impact is material but limited; and 'L' if the impact is low.</p>
C0090	Impact on real economy	<p>Express qualitatively an overall assessment of the estimated likely impact of the inability to provide the function on the real economy in the country for which the template is provided. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties.</p> <p>This assessment shall be expressed qualitatively using one of the following options:</p> <ul style="list-style-type: none"> - 'High (H)', - 'Medium-High (MH)', - 'Medium-Low (ML)', - 'Low (L)'.

		‘H’ shall be selected if the inability to provide the function is likely to have a major impact on the real economy; ‘MH’ if the impact is significant; ‘ML’ if the impact is material, but limited; and ‘L’ if the impact is low.
C0100	Substitutability	Express qualitatively an overall assessment of the expected degree of substitutability for the function. A function is considered substitutable where it can be substituted within a reasonable time and at a reasonable cost. The assessment shall take into account the EIOPA Guidelines to specify further the criteria for the identification of critical functions and inter alia the quantitative data provided in columns C0050 to C0070: the value outstanding, the market share, and the number of counterparties. This assessment shall be expressed qualitatively using one of the following options: <ul style="list-style-type: none"> - ‘High (H)’, - ‘Medium-High (MH)’, - ‘Medium-Low (ML)’, - ‘Low (L)’. ‘H’ shall be selected if substitution at a reasonable cost and within a reasonable time is easy; ‘L’ if substitution at a reasonable cost and within a reasonable time is difficult; ‘MH’ and ‘ML’ for intermediate cases taking into account the different dimensions.
C0110	Critical function - explanation	In this column, it shall be explained whether, taking into account the impact and substitutability analysis performed by the institution, the economic function is considered to be critical in the market for the relevant country, pursuant to the definition in Article 2(25) of Directive (EU) 2025/1.

IR.07.04 - Critical functions - Mapping to legal entities

General comments:

This section relates to the submission of information for group reporting.

Critical economic functions are identified on the individual level. Thus, the IDs used in C0020 should refer to the economic functions templates IR.07.01 to IR.07.03 of the individual reporting for the legal entity named in C0030.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Economic function		
C0010	Country	Country in which the critical function is provided, as reported in the economic functions templates IR.07.01 to IR.07.03.
C0020	Economic function ID	ID (as used in column C0010 of the economic functions templates IR.07.01 to IR.07.03 for the legal entity named in C0030) of the critical function.
Legal entity		
C0030	Identification code of the undertaking	Provide identifier as used in column C0020 in the template "Legal Entities".

C0035	Type of code of the ID of the undertaking	Identification of the code used in item ‘Identification code of the undertaking’: 1 - LEI, 2 - Specific code.
C0040	EUID	European Unique Identifier (‘EUID’), if provided in the template "Legal Entities".
Monetary importance		
C0050	Monetary amount	Contribution, in monetary amount, of the legal entity to the monetary amounts as described in the economic functions templates: - Insurance and reinsurance functions - Technical Provisions, - Non-Insurance functions - Value Outstanding, - Insurance or reinsurance related functions - Value Outstanding.

IR.07.05 - Core business lines - Mapping to legal entities

General comments:

This section relates to the submission of information for group reporting.

TABLE ORDINATE	ITEM	INSTRUCTIONS
Core business line		
C0010	Core business line	Name of the core business line as defined in Article 2(26) of Directive (EU) 2025/1 as assigned by the insurance or reinsurance undertaking.
C0020	Core business line ID	Unique ID of the core business line assigned by the insurance or reinsurance undertaking in column C0040 of IR.07.06.
Legal entity		
C0030	Identification code of the undertaking	Provide identifier as used in column C0020 in the template "Legal Entities".
C0035	Type of code of the ID of the undertaking	Identification of the code used in item ‘Identification code of the undertaking’: - 1 - LEI, - 2 - Specific code.
C0040	EUID	European Unique Identifier (‘EUID’), if provided in the template "Legal Entities".

IR.07.06 - Critical functions - Mapping to core business lines

General comments:

This template maps the identified economic functions to identified core business lines, for individual entities as well as for group reporting.

Core business lines of individual entities, which are reported in templates IR.08.03 or IR.09.02, but cannot be mapped to a critical function in C0020, or a legal entity in template IR.07.05, shall still be listed in C0030. In those cases, C0020 shall be filled with NA.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Country	Country in which the core business line and critical function is provided, as reported in the economic functions templates IR.07.01 to IR.07.03.
C0020	Economic function ID	Identification code of the critical economic function, as defined in IR.07.04.
C0030	Core business line	Name of the core business line as defined in Article 2(26) of Directive (EU) 2025/1 as assigned by the insurance or reinsurance undertaking.
C0040	Core business line ID	Unique ID of the core business line assigned by the insurance or reinsurance undertaking. This ID defined here should be unique and used consistently over time and templates.
C0050	Description	Description of the core business line.

IR.08.01 - Relevant services

General comments:

Relevant services of which the recipient is an individual or a group entity as listed in Article 1(1) of Directive (EU) 2025/1 shall be reported. Relevant services are defined in Delegated Regulation XXX [i.e. RTS on the content of the resolution plan - instrument 5]. According to the definition, these are services, including reinsurance services, which are (i) necessary for the continuity of a critical function or a core business line and cannot be replaced by another provider within a reasonable timeframe, or (ii) needed to ensure undisturbed functioning during and after resolution, including those by essential service providers

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Service Identifier	This service identifier refers to the service reported under C0030 and is also used in column C0010 of templates IR.08.02 and IR.08.03. This ID defined here should be unique and used consistently over time and templates.
C0020	Service type	<p>The service type shall pertain to one of the service types listed below. Note that only those services that qualify as relevant services according to the definition above shall be reported. Where possible, a sub-category shall be assigned, with two-digit identification (e.g. 7.1. Facultative Reinsurance). Where no sub-category exists or no sub-category properly describes the service provided by the institution, only the main category (one digit identification) shall be reported. Where no main category properly describes the service provided, an own name using the category "Other" shall be reported.</p> <ol style="list-style-type: none"> 1. Human resources support <ol style="list-style-type: none"> 1.1. Staff administration, including administration of contracts and remuneration 1.2. Internal communication 1.3. Other human resources support service type

		<p>2. Information technology</p> <p>2.1. IT and communication hardware</p> <p>2.2. Data storage and processing</p> <p>2.3. Other IT infrastructure, workstations, telecommunications, servers, data centres and related services</p> <p>2.4. Administration of software licenses and application software</p> <p>2.5. Access to external providers, in particular data and infrastructure providers</p> <p>2.6. Application maintenance, including software application maintenance and related data flows</p> <p>2.7. Report generation, internal information flows and databases</p> <p>2.8. User support</p> <p>2.9. Emergency and disaster recovery</p> <p>2.10. Other information technology service type</p> <p>3. Real estate and facility provision or management and associated facilities</p> <p>3.1 Office premises and storage</p> <p>3.2 Internal facilities management</p> <p>3.3 Security and access control</p> <p>3.4 Real estate portfolio management</p> <p>3.5 Other real estate and facility provision or management and associated facilities service type</p> <p>4. Trading/asset management</p> <p>4.1 Operations processing: trade capture, design, realisation, servicing of trading products</p> <p>4.2 Confirmation, settlement, payment</p> <p>4.3 Position and counterparty management, with respect to data reporting and counterparty relationships</p> <p>4.4 Position management (risk and reconciliation)</p> <p>4.5 Other trading/asset management service type</p> <p>5. Risk management and valuation</p> <p>5.1 Central or business line or risk type-related risk management</p> <p>5.2 Risk report generation</p> <p>5.3 Other risk management and valuation service type</p> <p>6. Accounting</p> <p>6.1 Statutory and regulatory reporting</p> <p>6.2 Valuation, in particular of market positions</p> <p>6.3 Management reporting</p> <p>6.4 Other accounting service type</p> <p>7. Reinsurance</p> <p>7.1. Facultative Reinsurance</p> <p>7.2. Treaty Reinsurance</p> <p>8. Underwriting</p> <p>9. Reserving</p> <p>10. Claims settlement</p> <p>11. Investment management</p> <p>12. Other</p> <p>Note for 8. Reinsurance: Listed here shall be all service contracts by which the insurance undertaking or group reporting obtains reinsurance coverage from a reinsurer, within the group or outside the group. If the insurance undertaking or group reporting provides reinsurance for third parties itself, it should not be reported here. Instead, it could potentially be reported as a critical</p>
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		economic function in template IR.07.01, if the criteria for critical functions are met.
C0030	Unique service title as per insurer designation	Name/short description of service assigned by the insurance or reinsurance undertaking. The service shall be described at a more granular level than in column C0020, so that each particular service is defined in a precise and targeted way.
Service recipient		
C0040	Legal name of the undertaking	Legal name of the undertaking.
C0050	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (column C0060), please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description of column C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities" this should correspond to the column C0020 there.
C0055	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code. If the entity is reported in the template reported in the template "Legal Entities" this shall correspond to the column C0025 there.
C0060	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID') of the service recipient, if existing.
Service provider		
C0070	Legal name of the undertaking	Legal name of the undertaking.
C0080	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (column C0090), please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description of column C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities" this should correspond to the column C0020 there.
C0085	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 – LEI, 2 – Specific code. If the entity is reported in the template reported in the template "Legal Entities" this shall correspond to the column 0025 there.
C0090	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID') of the service provider, if existing.
C0100	Legal name of the parent company	Legal name of the parent undertaking, if existing.
C0110	Identification code of the parent company	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (cell C0120), please provide a unique specific code, in accordance with Directive

		(EU) 2009/138; see description cell C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities" this should correspond to the cell C0020 there.
C0115	Type of code of the ID of the parent company	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code. If the entity is reported in the template reported in the template "Legal Entities" this shall correspond to the cell C0025 there.
C0120	EUID of the parent company	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID') of the parent company, if existing.
C0130	Service delivery	One of the options in the following closed list shall be used: 'Intra-entity' if the service is provided by one business unit to another business unit of the same legal entity. 'Intra-group - regulated' if the service is provided by an entity of the group which is subject to prudential regulation regarding capital/liquidity on an individual basis, including where prudential requirements are waived. 'Intra-group - unregulated' if the service is provided by an entity of the group which is an operating entity not subject to prudential regulation regarding capital/liquidity on an individual basis, including where prudential requirements are waived. 'External' if the service is provided by an external provider which is outside of the group.
C0140	Service supporting critical function(s) - Yes/No	The service is necessary for the continuity of one or more critical functions and (i) its disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide one or more critical functions and (ii) it cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost. The following closed list shall be used: 1 - Yes, 2 - No.
C0150	Service supporting core business line(s) - Yes/No	The service is necessary for the continuity of one or more core business lines and (i) its disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide one or more core business lines and (ii) it cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost. The following closed list shall be used: 1 - Yes, 2 - No.
C0160	Service needed for undisturbed functioning during and after resolution - Yes/No	The service is needed to ensure the undisturbed functioning of the insurance or reinsurance undertaking or group during and after resolution. This includes such services that are provided by essential service providers as defined in Article 2(86) of Directive (EU) 2025/1. The following closed list shall be used: 1 - Yes,

		2 - No.
C0170	Explanation service needed for undisturbed functioning	If the answer in column C0160 is "Yes": Explain why the service is needed to ensure the undisturbed functioning of the insurance or reinsurance undertaking or group during and after resolution.
C0180	Contract ID used in Directive (EU) 2009/138	Unique identifier of the agreement governing the provision of the service assigned by the insurance or reinsurance undertaking or group, in exact accordance with ID provided under Directive (EU) 2009/138, to use this as a key to link the information of the two reportings (Directive (EU) 2009/138 and Directive (EU) 2025/1); if available. For example, for 8. Reinsurance, the "Facultative reinsurance Placement identification code" or "Treaty identification code" as provided in S.30 of Directive (EU) 2009/138 shall be listed here.
C0190	Governing law	The ISO 3166-1 alpha-2 code of the country whose law governs the agreement with the service provider
C0200	Necessary features to ensure continuity in resolution - Yes/No	Indicate if the agreement governing the provision of the service has the necessary features to ensure the continuity of the service during the implementation of the resolution strategy. The assessment should be performed in accordance with paragraph 1.24 of "Guideline 5 - Assessment of feasibility: operational continuity" of the EIOPA Guideline on the proposal for Guidelines to further specify the matters and criteria for the assessment of the resolvability of undertakings or groups. The following closed list shall be used: 1 - Yes, 2 - No.
C0210	Explanation necessary features to ensure continuity	If the answer in C0200 is "No": Explain which features are missing.

IR.08.02 - Relevant services - Mapping to critical functions

General comments:

IR.08.01 flags if the service is related to critical functions or to core business lines. IR.08.02 provides a breakdown of what specific critical function the service is supporting as well as an assessment from the firm on how relevant the service is (i.e. low to high).

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Service Identifier	Corresponds to column C0010 in template IR.08.01.
C0020	Service type	Corresponds to column C0020 in template IR.08.01.
C0030	Unique service title as per insurer designation	Corresponds to column C0030 in template IR.08.01.
Critical function		
C0040	Country	Country in which the critical function is provided, as reported in the economic functions template.

C0050	Economic function ID	Economic function ID (as used in column C0010 of the economic functions template) of the critical function(s) provided by the insurance or reinsurance undertaking for which the service is necessary for the continuity of the critical function and where (i) its disruption has material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the critical function and (ii) it cannot be provided by another provider within a reasonable timeframe to a comparable extent as regards object, quality and cost.
C0060	Relevance for the critical function	The relevance of the service to the critical function. Select one of the four available options: <ul style="list-style-type: none"> - 'High', - 'Medium High', - 'Medium Low', - 'Low'. 'High' means the core business line is seriously hindered or completely prevented by a disruption of the service and 'Low' that there are only minor or inexistent impacts on the core business line.

IR.08.03 - Relevant services - Mapping to core business lines

General comments:

IR.08.01 flags if the relevant service is related to critical functions or to core business lines. IR.08.03 provides a breakdown of what specific core business line the service is supporting as well as an assessment from the firm on how relevant the service is (i.e. low to high).

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	Service Identifier	Corresponds to column C0010 in template IR.08.01.
C0020	Service type	Corresponds to column C0020 in template IR.08.01.
C0030	Unique service title as per insurer designation	Corresponds to column C0030 in template IR.08.01.
Core business line		
C0040	Core business line	Corresponds to column C0030 of IR.07.06.
C0050	Core business line ID	Corresponds to column C0040 of IR.07.06.
C0060	Relevance for core business line	'The relevance of the service to the core business line. Select one of the four available options: <ul style="list-style-type: none"> - 'High', - 'Medium High', - 'Medium Low', - 'Low'. 'High' means the core business line is seriously hindered or completely prevented by a disruption of the service and 'Low'

		that there are only minor or inexistent impacts on the core business line.
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IR.09.01 - FMI - Providers and users

General comments:

Financial market infrastructures (FMIs) systems support clearing, settling, or recording payments, securities, derivatives, or other financial transactions between financial institutions, including the system operator.

Report all FMI systems referred to in column 0050 below, accessed either directly or indirectly, the discontinuation of which can present a serious impediment to, or prevent the performance of one or more critical functions or core business lines of the insurance or reinsurance undertaking or group.

This template shall be reported once for the entire insurance or reinsurance undertaking or group, referring to the entities listed in template IR.02.01. Report both intragroup and third-party relationships.

The combination of values reported in columns 0030, 0050, 0070, and 0110 of this template forms a primary key which has to be unique for each row of the template and is reported as first column of each template.

If more than one item needs to be reported in free form fields, separate each item by a semi-colon (;).

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	ID representing combination of user, FMI, system type and intermediary	Use a single identifier per row, which corresponds to a unique combination of user, FMI, system type and intermediary. The same ID, corresponding to the same combination, must be used across templates.
User		
C0020	Legal name of the undertaking	Legal name of the undertaking
C0030	Identification code of the undertaking	Provide a valid and active legal entity identifier (LEI), if existing. In the absence of the LEI and the EUID (C0040), please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description of column C0020 in the template "Legal Entities". If the entity is reported in the template "Legal Entities" this should correspond to the cell C0020 there.
C0035	Type of code of the ID of the undertaking	Identification of the code used in item 'Identification code of the undertaking': 1 - LEI, 2 - Specific code. If the entity is reported in the template "Legal Entities" this should correspond to the column C0025 there.
C0040	EUID	Please provide the European Unique Identifier referred to in Article 16 of Directive (EU) 2017/1132 ('EUID'), if existing.
Provider		
FMI		
C0050	System type (FMIST)	One of the options in the following closed list shall be used: 'PS' - Payment systems '(I)CSD' - CSDs and ICSDs,

		<p>‘SSS’ - Security Settlement System,</p> <p>‘CCP-Securities’ - Central counterparties for securities clearing,</p> <p>‘CCP-Derivatives’ - Central counterparties for derivatives clearing,</p> <p>‘TR’- Registered trade repositories,</p> <p>‘Trading venue’ - Regulated markets, MTFs and OTFs,</p> <p>‘Card Scheme’ - Card schemes used for retail payments,</p> <p>‘Other’ - For other payment, clearing, settlement or custody services provided by an entity that does not belong to any of the categories above, e.g. correspondent banks and/or custodian banks for which the institution cannot identify the ultimate FMIs. In this case, report the service provided in column C0140.</p>
C0060	FMI name	<p>Commercial name of the Financial Market Infrastructure; free-text column.</p> <p>When ‘Other’ is reported in column C0050, this column shall be left empty.</p>
C0070	FMI Code	<p>FMI code; meant is the 20-digit, alphanumeric LEI code of the FMI.</p> <p>Where the FMI has no LEI, use the LEI code of the Operator.</p> <p>If the LEI code is absent for both FMI and operator, please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description of column C0020 in the template "Legal Entities".</p> <p>When ‘Other (FMI system type)’ is reported in column C0050, or when the FMI does not have a code, this column shall be empty.</p>
C0080	Operator of the FMI	Name of the operator of the FMI.
C0090	Participation mode	<p>One of the options in the following closed list shall be used:</p> <ul style="list-style-type: none"> - ‘Direct’ in case of Direct participation in/membership of FMI, - ‘Indirect’ in case of indirect participation in/ membership of FMI, - ‘Other (Mode of participation in FMI)’ when ‘Other (FMI system type)’ is reported in column C0050.
Intermediary		
C0100	Intermediary name	<p>Commercial name of the intermediary with which the User has a contractual relationship, and which provides access to the FMI. To be reported when ‘Indirect’ or ‘Other’ mode of participation in FMI is reported in cell C0090 ‘Participation mode’.</p> <p>In case the intermediary is offering indirect access to several FMIs, fill one line per FMI for which the intermediary is offering indirect access.</p> <p>When ‘Direct’ is reported in column C0090, this column shall be left empty.</p>
C0110	Intermediary code	<p>Intermediary code; meant is the 20-digit, alpha-numeric LEI code of the intermediary.</p> <p>If the LEI code is absent, please provide a unique specific code, in accordance with Directive (EU) 2009/138; see description of column C0020 in the template "Legal Entities".</p>

		When 'Direct' is reported in column C0090, this column shall be left empty.
Contracts and services		
C0120	Contract ID	User's internal identifier of the contract which governs the relationship with the FMI/intermediary which provides the service.
C0130	Governing law	ISO 3166-1 alpha-2 identification of the country whose law governs the contractual relationship with the FMI. For direct accesses, governing law of the contract between the FMI and the User. For indirect accesses, governing law of the contract between the intermediary and the User.
C0140	Services provided by FMI / intermediary	Services that the FMI/intermediary provides to the reporting entity; to be reported if C0050 is 'Other'.
C0150	Necessary features to ensure continuity in resolution - Yes/No	Indicate if the agreement governing the provision of the service has the necessary features to ensure the continuity of the service during the implementation of the resolution strategy. The assessment should be performed in accordance with paragraph 1.24 of "Guideline 5 - Assessment of feasibility: operational continuity" of the EIOPA Guideline on the proposal for Guidelines to further specify the matters and criteria for the assessment of the resolvability of undertakings or groups. The following closed list shall be used: 1 - Yes, 2 - No.
C0160	Explanation of necessary features to ensure continuity	If the answer in C0150 is "No", please explain which features are missing.
Communication service providers		
C0170	FMI proprietary	Providers of communication services used by the institution to access the FMI. Indicate if it is proprietary. Under 'Other communication service providers': provide the commercial name of the provider, if it is not proprietary. Columns C0170-C0190 are not mutually exclusive.
C0180	SWIFT	Indicator if SWIFT is used. Options True or False to be reported.
C0190	Name of the other communication service providers	Provide the commercial name of the provider.
Other service providers enabling access to FMI		
C0200	Name of additional service providers	Commercial name of providers other than the intermediary, which are strictly necessary to the user, if applicable: e.g. settlement bank, cash correspondent/nostro agent, liquidity provider.
C0210	Additional services	Description of services by providers reported in cell C0200.
Communication		

C0220	Point of contact at FMI / intermediary	Point of contact at the FMI in case of resolution of the reporting entity. The following information should be reported: - Name, - Job title, - E-mail address.
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IR.09.02 - FMI - Mapping to critical functions and core business lines

General comments:

Referring to the FMI systems reported in template IR.09.01, report the affected critical functions or core business lines of the User.

TABLE ORDINATE	ITEM	INSTRUCTIONS
C0010	ID representing combination of user, FMI, system type and intermediary	Corresponds to column C0010 reported in template IR.09.01.
FMI supporting critical function(s)		
C0020	Y/N	One of the options in the following closed list shall be used: - 'Y', if there is at least one Critical function ID provided for this FMI in column C0040, - 'N', otherwise. Columns C0020 and C0050 are not mutually exclusive.
C0030	Country	Country in which the critical function is provided, as reported in the economic functions template
C0040	Economic Function ID	'Economic Function ID (as used in column C0020 of IR 07.04) of the critical function(s) provided by the insurance or reinsurance undertaking, for which the disruption of the FMI service as described by column C0010, has a material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the critical function. If there is no such function, then this field should be left empty.
FMI supporting core business lines		
C0050	Y/N	One of the options in the following closed list shall be used: - 'Y', if there is at least one Core Business Line ID - 'N', otherwise. Columns C0020 and C0050 are not mutually exclusive.
C0060	Core business line ID	Core Business Line ID (as used in column C0040 of IR 07.06) of the core business line(s) provided by the insurance or reinsurance undertaking, for which the disruption of the FMI service as described by column C0010 has a material impact on the insurance and reinsurance undertaking's or group's ability to continue to provide the core business line. If there is no such business line, then the filed should be left empty.