# Draft amendment to Commission Implementing Regulation (EU) 2015/2450 of 2 December 2015 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities

EUROPEAN COMMISSION

Brussels, XXX
[…](2018) XXX draft

**COMMISSION IMPLEMENTING REGULATION (EU) No …/..**

**of [  ]**

# COMMISSION IMPLEMENTING REGULATION (EU) …/...

## of XXX

### amending and correcting Implementing Regulation (EU) 2015/2450 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities in accordance with Directive 2009/138/EC of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

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

Whereas:

(1)     Commission Implementing Regulation (EU) 2015/2450[1] lays down the reporting templates that insurance and reinsurance undertakings as well as groups need to use for reporting to the supervisory authorities information that is necessary for the purposes of supervision.

(2)     Commission Delegated Regulation (EU) 2018/1221[2] has amended Commission Delegated Regulation (EU) 2015/35 to adapt the prudential framework applicable to insurance and reinsurance undertakings with regard to the introduction  of simple, transparent and standardised securitisations. In order to ensure that supervisory authorities receive the necessary information on simple, transparent and standardised securitisation and other securitisations, the relevant reporting templates, as laid down in Implementing Regulation (EU) 2015/2450, should be adapted taking into account those amendments.

(3)     Commission Delegated Regulation (EU) .../… has amended Commission Delegated Regulation (EU) 2015/35 to introduce a number of simplifications in the calculation of the Solvency Capital Requirement. The simplifications concern *inter alia* the look-through of collective investment undertakings. The supervision of the use of simplifications requires specific information in different reporting templates. Therefore, the relevant reporting templates and the related instructions, as laid down in Implementing Regulation (EU) 2015/2450, should be adapted taking into account those amendments.

(4)     Commission Delegated Regulation (EU) .../… has introduced new requirements for the information to be provided to the supervisory authorities on the recognition of the capacity of deferred taxes to absorb present losses in the regular supervisory reporting and the solvency and financial condition report. It is crucial that this information is

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1       Commission Implementing Regulation (EU) 2015/2450 of 2 December 2015 laying down implementing technical standards with regard to the templates for the submission of information to the supervisory authorities according to Directive 2009/138/EC of the European Parliament and of the Council (OJ L 347, 31.12.2015, p. 1).
2 Commission Delegated Regulation (EU) 2018/1221 of 1 June 2018 amending Delegated Regulation (EU) 2015/35 as regards the calculation of regulatory capital requirements for securitisations and simple, transparent and standardised securitisations held by insurance and reinsurance undertakings (OJ L 227, 10.9.2018, p. 1–6 ).

supplemented by quantitative, structured and comparable information in the reporting templates. Therefore, the relevant reporting templates, as laid down in Implementing Regulation (EU) 2015/2450, should be adapted taking into account those amendments..

(5)     An error in the instructions of the template "S.25.02 - Solvency Capital Requirement – for groups using the standard formula and partial internal model" which may lead to inconsistent and misleading information needs to be corrected so that the group and solo instructions are align. Therefore, the relevant instructions as laid down in Implementing Regulation (EU) 2015/2450, should be corrected.

(6)     In accordance with Commission Delegated Regulation (EU) …/… the application date of those provisions which concern the calculation of the loss-absorbing capacity of deferred taxes has been set to 1 January 2020. However, considering the importance of this information submission on a voluntary basis is possible as the XBRL taxonomy will already include the refered data points.

(7)     This Regulation is based on the draft implementing technical standards submitted by the European Insurance and Occupational Pensions Authority to the Commission.

(8)     The European Insurance and Occupational Pensions Authority has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the opinion of the Insurance and Reinsurance Stakeholder Group established by Article 37 of Regulation (EU) No 1094/2010 of the European Parliament and of the Council[3],


HAS ADOPTED THIS REGULATION:


*Article 1*

Implementing Regulation (EU) 2015/2450 is amended as follows:


(1)       Annex I is amended in accordance with Annex I to this Regulation;

(2)       Annex II is amended in accordance with Annex II to this Regulation;

(3)       Annex III is amended in accordance with Annex III to this Regulation.


*Article 2*

Implementing Regulation (EU) 2015/2450 is corrected as follows:

Annex III is corrected in accordance with Annex IV to this Regulation.


*Article 3*

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

Points (2) - (7) of Annex I and Points (4) - (6) of Annex II to this Regulation shall apply from 1 January 2020.

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[3]       Regulation (EU) No 1094/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Insurance and Occupational Pensions Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/79/EC (OJ L 331, 15.12.2010, p. 48).

Insurance and reinsurance undertakings may  submit the reporting templates defined in the previos subparagraph to the supervisory authorities on a voluntary basis regarding the information related to the end of 2019.

This Regulation shall be binding in its entirety and directly applicable in all Member States.
Done at Brussels,

[…].

# ANNEX I

Annex I to Implementing Regulation (EU) 2015/2450 is amended as follows:

(1) In template S.06.02.01, the following column is added between columns C0290 and C0300:

| "SCR calculation approach for CIU" | C0292"; | |
|---|---|---|

(2) template S.25.01.01 is amended as follows:
   a) S.25.01.01.03 table is added after the "Calculation of Solvency Capital Requirement" table:
   "Approach to tax rate

| | | Yes/No |
|---|---|---|
| | | C0109 |
| Approach based on average tax rate | R0590 | "; |

   b) S.25.01.01.04 table is added after table S.25.01.01.03:

- "Calculation of loss absorbing capacity of deferred taxes (voluntary information before Q1 2020 reporting)

| | | Before the shock | After the shock | LAC DT |
|---|---|---|---|---|
| | | C0110 | C0120 | C0130 |
| DTA | R0600 | | | |
| DTA carry forward | R0610 | | | |
| DTA due to deductible temporary differences | R0620 | | | |
| DTL | R0630 | | | |
| LAC DT | R0640 | | | |
| LAC DT justified by reversion of deferred tax liabilities | R0650 | | | |
| LAC DT justified by reference to probable future taxable profit | R0660 | | | |
| LAC DT justified by carry back, current year | R0670 | | | |
| LAC DT justified by carry back, future years | R0680 | | | |
| Maximum LAC DT | R0690 | | | "; |

(3) template SR.25.01.01 is amended as follows:

   a) SR.25.01.01.03 table is added after the "Calculation of Solvency Capital Requirement" table:
   "Approach to tax rate

| | | Yes/No |
|---|---|---|
| | | C0109 |
| Approach based on average tax rate | R0590 | "; |

   b) SR.25.01.01.04 table is added after SR.25.01.01.03 table:

"Calculation of loss absorbing capacity of deferred taxes (voluntary information before Q1 2020 reporting)

| | | Before the shock | After the shock | LAC DT |
|---|---|---|---|---|
| | | C0110 | C0120 | C0130 |
| DTA | R0600 | | | |
| DTA carry forward | R0610 | | | |
| DTA due to deductible temporary differences | R0620 | | | |
| DTL | R0630 | | | |
| LAC DT | R0640 | | | |
| LAC DT justified by reversion of deferred tax liabilities | R0650 | | | |
| LAC DT justified by reference to probable future taxable profit | R0660 | | | |
| LAC DT justified by carry back, current year | R0670 | | | |
| LAC DT justified by carry back, future years | R0680 | | | |
| Maximum LAC DT | R0690 | | | "; |

(4) template S.25.02.01 is amended as it follows:
    a) S.25.02.01.03 table is added after the "Calculation of Solvency Capital Requirement" table:

"Approach to tax rate

| | | Yes/No |
|---|---|---|
| | | C0109 |
| Approach based on average tax rate | R0590 | "; |

    b) S.25.02.01.04 table is added after S.25.02.01.03:
- "Calculation of loss absorbing capacity of deferred taxes (voluntary information before Q1 2020 reporting)

| | | Before the shock | After the shock | LAC DT |
|---|---|---|---|---|
| | | C0110 | C0120 | C0130 |
| DTA | R0600 | | | |
| DTA carry forward | R0610 | | | |
| DTA due to deductible temporary differences | R0620 | | | |
| DTL | R0630 | | | |
| LAC DT | R0640 | | | |
| LAC DT justified by reversion of deferred tax liabilities | R0650 | | | |
| LAC DT justified by reference to probable future taxable profit | R0660 | | | |

| | | | | |
|---|---|---|---|---|
| LAC DT justified by carry back, current year | R0670 | | | |
| LAC DT justified by carry back, future years | R0680 | | | |
| Maximum LAC DT | R0690 | | | ": |

(5) template SR.25.02.01 is amended as it follows:
    a)  SR.25.02.01.03 table is added after the "Calculation of Solvency Capital Requirement" table:
        "Approach to tax rate

| | | Yes/No |
|---|---|---|
| | | C0109 |
| Approach based on average tax rate | R0590 | "; |

    b)  SR.25.02.01.04 table is added after SR.25.02.01.03:
-  "Calculation of loss absorbing capacity of deferred taxes (voluntary information before Q1 2020 reporting)

| | | Before the shock | After the shock | LAC DT |
|---|---|---|---|---|
| | | C0110 | C0120 | C0130 |
| DTA | R0600 | | | |
| DTA carry forward | R0610 | | | |
| DTA due to deductible temporary differences | R0620 | | | |
| DTL | R0630 | | | |
| LAC DT | R0640 | | | |
| LAC DT justified by reversion of deferred tax liabilities | R0650 | | | |
| LAC DT justified by reference to probable future taxable profit | R0660 | | | |
| LAC DT justified by carry back, current year | R0670 | | | |
| LAC DT justified by carry back, future years | R0680 | | | |
| Maximum LAC DT | R0690 | | | "; |

(6) template S.25.03.01 is amended as it follows:
    c)  S.25.03.01.03 table is added after the "Calculation of Solvency Capital Requirement" table:
        "Approach to tax rate

| | | Yes/No |
|---|---|---|
| | | C0109 |
| Approach based on average tax rate | R0590 | "; |

    d)  S.25.03.01.04 table is added after S.25.03.01.03:

4

- "Calculation of loss absorbing capacity of deferred taxes (voluntary information before Q1 2020 reporting)

|  |  | Before the shock | After the shock | LAC DT |
|---|---|---|---|---|
|  |  | C0110 | C0120 | C0130 |
| DTA | R0600 |  |  | ✕ |
| DTA carry forward | R0610 |  |  | ✕ |
| DTA due to deductible temporary differences | R0620 |  |  | ✕ |
| DTL | R0630 |  |  | ✕ |
| LAC DT | R0640 | ✕ | ✕ |  |
| LAC DT justified by reversion of deferred tax liabilities | R0650 | ✕ | ✕ |  |
| LAC DT justified by reference to probable future taxable profit | R0660 | ✕ | ✕ |  |
| LAC DT justified by carry back, current year | R0670 | ✕ | ✕ |  |
| LAC DT justified by carry back, future years | R0680 | ✕ | ✕ |  |
| Maximum LAC DT | R0690 | ✕ | ✕ | ": |

(7) template SR.25.03.01 is amended as it follows:
   c) SR.25.03.01.03 table is added after the "Calculation of Solvency Capital Requirement" table:
   "Approach to tax rate

|  |  | Yes/No |
|---|---|---|
|  |  | C0109 |
| Approach based on average tax rate | R0590 | "; |

   d) SR.25.03.01.04 table is added after SR.25.02.01.03:
- "Calculation of loss absorbing capacity of deferred taxes (voluntary information before Q1 2020 reporting)

|  |  | Before the shock | After the shock | LAC DT |
|---|---|---|---|---|
|  |  | C0110 | C0120 | C0130 |
| DTA | R0600 |  |  | ✕ |
| DTA carry forward | R0610 |  |  | ✕ |
| DTA due to deductible temporary differences | R0620 |  |  | ✕ |
| DTL | R0630 |  |  | ✕ |
| LAC DT | R0640 | ✕ | ✕ |  |
| LAC DT justified by reversion of deferred tax liabilities | R0650 | ✕ | ✕ |  |

| | | | | | |
|---|---|---|---|---|---|
| LAC DT justified by reference to probable future taxable profit | R0660 | | | | |
| LAC DT justified by carry back, current year | R0670 | | | | |
| LAC DT justified by carry back, future years | R0680 | | | | |
| Maximum LAC DT | R0690 | | | | "; |

(8) template S.26.01.01 is amended as follows:

(a) row R0010 is deleted;

(b) the following rows are added between rows Z0010 and R0020:

| | | |
|---|---|---|
| "Simplifications spread risk – bonds and loans | R0012 | |
| Simplifications market concentration risk – simplifications used | R0014"; | |

(c) row R0231 is added as follows after R0230:

| | | | | | |
|---|---|---|---|---|---|
| *Long-term equity investments (type 1 equities)* | R0231 | | | | |

(d) rows R0271 is added as follows after R0270:

| | | | | | |
|---|---|---|---|---|---|
| *Long-term equity investments (type 2 equities)* | R0271 | | | | |

(e) the following rows are added between rows R0291 and R0292:

| | | | | | | |
|---|---|---|---|---|---|---|
| *"qualifying infrastructure corporate equities, other than strategic and long-term* | R0293 | | | | | |
| *strategic participations (qualifying infrastructure corporate equities)* | R0294 | | | | | |
| *Long-term equity investments (qualifying infrastructure corporate equities)* | R0295"; | | | | | |

(f) the following rows are added between rows R0292 and R0300:

| | | | | | | |
|---|---|---|---|---|---|---|
| *"qualifying infrastructure equities other than corporate, other than strategic and long-term* | R0296 | | | | | |
| *strategic participations (qualifying infrastructure equities other than corporate)* | R0297 | | | | | |
| *Long-term equity investments (qualifying infrastructure equities other than corporate)* | R0298"; | | | | | |

(g) rows R0460 and R0470 are deleted;

6

(h) the following rows are added between rows R0450 and R0480:

| | | | | | | |
|---|---|---|---|---|---|---|
| *"Senior STS securitisation* | R0461 | | | | | |
| *Non-senior STS securitisation* | R0462"; | | | | | |

(i) between row R0480 and R0500, the following rows are inserted:

| | | | | | | |
|---|---|---|---|---|---|---|
| *"Other securitisation* | R0481 | | | | | |
| *Transitional type 1 securitisation* | R0482 | | | | | |
| *Guaranteed STS securitisation* | R0483"; | | | | | |

(9) template S.26.01.04 is amended as follows:

(a) row R0010 is deleted;

(b) the following rows are added between rows R0010 and R0020:

| | | |
|---|---|---|
| "Simplifications spread risk – bonds and loans | R0012 | |
| Simplifications market concentration risk – simplifications used | R0014"; | |

(c) rows R0231 is added as follows after R0230:

| | | | | | |
|---|---|---|---|---|---|
| *"Long-term equity investments (type 1 equities)* | R0231"; | | ⨉ | ⨉ | ⨉ |

(d) rows R0271 is added as follows after R0270:

| | | | | | |
|---|---|---|---|---|---|
| *"Long-term equity investments (type 2 equities)* | R0271"; | | ⨉ | ⨉ | ⨉ |

(e) the following rows are added between rows R0291 and R0292:

| | | | | | | |
|---|---|---|---|---|---|---|
| *"qualifying infrastructure corporate equities, other than strategic and long-term* | R0293 | | | | | |
| *strategic participations (qualifying infrastructure corporate equities)* | R0294 | | | | | |
| *Long-term equity investments (qualifying infrastructure corporate equities)* | R0295"; | | | | | |

(f) the following rows are added between rows R0292 and R0300:

| | | | | | | |
|---|---|---|---|---|---|---|
| *"qualifying infrastructure equities other than corporate, other than strategic and long-term* | R0296 | | | | | |
| *strategic participations (qualifying infrastructure equities other than corporate)* | R0297 | | | | | |

| Long-term equity investments (qualifying infrastructure equities other than corporate) | R0298"; | | | | | | |
|---|---|---|---|---|---|---|---|

(g) rows R0460 and R0470 are deleted;

(h) the following rows are added between rows R0450 and R0480:

| "Senior STS securitisation | R0461 | | | | | |
|---|---|---|---|---|---|---|
| Non-senior STS securitisation | R0462"; | | | | | |

(i) between row R0480 and R0500, the following rows are inserted:

| "Other securitisation | R0481 | | | | | |
|---|---|---|---|---|---|---|
| Transitional type 1 securitisation | R0482 | | | | | |
| Guaranteed STS securitisation | R0483"; | | | | | |

(j) S.26.01.04.04 table is added after R0800:

"Currency used as a reference to calculate the currency risk

| | | C0090"; |
|---|---|---|
| Currency used as a reference to calculate the currency risk | R00810 | |

(10)     template SR.26.01 is amended as follows:

(a) row R0010 is deleted;

(b) the following rows are added between rows R0010 and R0020:

| "Simplifications spread risk – bonds and loans | R0012 | |
|---|---|---|
| Simplifications market concentration risk – simplifications used | R0014"; | |

(c) rows R0231 is added as follows after R0230:

| Long-term equity investments (type 1 equities) | R0231 | ⊠ | ⊠ ⊠ |
|---|---|---|---|

(d) rows R0271 is added as follows after R0270:

| Long-term equity investments (type 2 equities) | R0271 | ⊠ | ⊠ ⊠ |
|---|---|---|---|

(e) the following rows are added between rows R0291 and R0292:

| "qualifying infrastructure corporate equities, other than strategic and long-term | R0293 | | | | | |
|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| *strategic participations (qualifying infrastructure corporate equities)* | R0294 | | | | | | |
| *Long-term equity investments (qualifying infrastructure corporate equities)* | R0295"; | | | | | | |

(f) the following rows are added between rows R0292 and R0300:

| | | | | | |
|---|---|---|---|---|---|
| *"qualifying infrastructure equities other than corporate, other than strategic and long-term* | R0296 | | | | |
| *strategic participations (qualifying infrastructure equities other than corporate)* | R0297 | | | | |
| *Long-term equity investments (qualifying infrastructure equities other than corporate)* | R0298"; | | | | |

(g) rows R0460 and R0470 are deleted;

(h) the following rows are added between rows R0450 and R0480:

| | | | | | |
|---|---|---|---|---|---|
| *" Senior STS securitisation* | R0461 | | | | |
| *Non-senior STS securitisation* | R0462"; | | | | |

(i) between row R0480 and R0500, the following rows are inserted:

| | | | | | |
|---|---|---|---|---|---|
| *" Other securitisation* | R0481 | | | | |
| *Transitional type 1 securitisation* | R0482 | | | | |
| *Guaranteed STS securitisation* | R0483"; | | | | |

(11)    in template S.26.04.01 the following row is inserted right after the row R0050:

| | |
|---|---|
| "Simplifications - NSLT lapse risk | R0051"; |

(12)    in template S.26.04.04 the following row is inserted right after the row R0050:

| | |
|---|---|
| "Simplifications - NSLT lapse risk | R0051"; |

(13)    in template SR.26.04.01 the following row is inserted right after the row R0050:

| | |
|---|---|
| "Simplifications - NSLT lapse risk | R0051"; |

(14)    in template S.26.05.01 the following row is inserted right after the row R0010:

| "Simplifications used – non-life lapse risk | R0011"; | |
|---|---|---|

(15)     in template S.26.05.04 the following row is inserted right after the row R0010:

| "Simplifications used – non-life lapse risk | R0011"; | |
|---|---|---|

(16)     in template SR.26.05 the following row is inserted right after the row R0010:

| "Simplifications used – non-life lapse risk | R0011"; | |
|---|---|---|

(17)     template S.26.07.01 is amended as follows:
(a) S.26.07.01.05 table is inserted after table S.26.07.01.04:
    "Market risk - Market risk concentration

| | | C0300"; |
|---|---|---|
| Debt portfolio share | R0300 | |

(b) S.26.07.01.06 table is inserted after table S.26.07.01.05:
    "Market risk - Market share based residential fire risk exposure

| | | C0310"; |
|---|---|---|
| Basis for the SCR – residential, commercial, industrial | R0310 | |
| Market share based residential fire risk exposure | R0320 | |

(c) S.26.07.01.07 table is inserted after table S.26.07.01.06:
    "NAT CAT simplifications

| | | Risk weight that was chosen | Sum of exposure |
|---|---|---|---|
| | | C0320 | C0330"; |
| Windstorm | R0400 | | |
| Hail | R0410 | | |
| Earthquake | R0420 | | |
| Flood | R0430 | | |
| Subsidence | R0440 | | |

(18)     template S.26.07.04 is amended as follows:
(a) S.26.07.04.05 table is inserted after table S.26.07.04.04:
    "Market risk - Market risk concentration

| | | C0300"; |
|---|---|---|
| Debt portfolio share | R0300 | |

(b) S.26.07.04.06 table is inserted after table S.26.07.04.05:
"Market risk - Market share based residential fire risk exposure

| | | C0310"; |
|---|---|---|
| Basis for the SCR – residential, commercial, industrial | R0310 | |
| Market share based residential fire risk exposure | R0320 | |

(c) S.26.07.04.07 table is inserted after table S.26.07.04.06:
"NAT CAT simplifications

| | | Risk weight that was chosen | Sum of exposure |
|---|---|---|---|
| | | C0320 | C0330"; |
| Windstorm | R0400 | | |
| Hail | R0410 | | |
| Earthquake | R0420 | | |
| Flood | R0430 | | |
| Subsidence | R0440 | | |

(19)        template SR.26.07 is amended as follows:
(a) SR.26.07.01.05 table is inserted after table SR.26.07.01.04:
"Market risk - Market risk concentration

| | | C0300"; |
|---|---|---|
| Debt portfolio share | R0300 | |

(b) SR.26.07.01.06 table is inserted after table SR.26.07.01.05:
"Market risk - Market share based residential fire risk exposure

| | | C0310"; |
|---|---|---|
| Basis for the SCR – residential, commercial, industrial | R0310 | |
| Market share based residential fire risk exposure | R0320 | |

(c) SR.26.07.01.07 table is inserted after table SR.26.07.01.06:
"NAT CAT simplifications

| | | Risk weight that was chosen | Sum of exposure |
|---|---|---|---|
| | | C0320 | C0330"; |
| Windstorm | R0400 | | |

| | | | |
|---|---|---|---|
| Hail | R0410 | | |
| Earthquake | R0420 | | |
| Flood | R0430 | | |
| Subsidence | R0440 | | |

(20)　　　　template S.27.01.01 is amended as follows:

(a) S.27.01.01.27 table is inserted before table S.27.01.01.01:

"Simplifications used

| | | Simplifications used |
|---|---|---|
| | | C0001"; |
| Simplifications used – fire risk | R0001 | |
| Simplifications used – natural catastrophe risk | R0002 | |

(b) the following row is inserted between rows R0440 and R0450:

| "Slovenia | R0441 | ⊠ | | | | | | | | "; |
|---|---|---|---|---|---|---|---|---|---|---|

(c) the following row is inserted between rows R0520 and R0530:

| "Finland | R0521 | ⊠ | | | | | | | "; |
|---|---|---|---|---|---|---|---|---|---|

(d) the following rows are between rows R1640 and R1650:

| "Czech Republic | R1641 | ⊠ | | | | | | | "; |
|---|---|---|---|---|---|---|---|---|---|

(e) the following rows are between rows R1700 and R1710:

| "Slovenia | R1701 | ⊠ | | | | | | | "; |
|---|---|---|---|---|---|---|---|---|---|

(f) S.27.01.01.26 table is inserted after table S.27.01.01.11:

"Number of vessels

| | | Number |
|---|---|---|
| | | C0781"; |
| Number of vessels below the threshold of EUR 250k | R2421 | |

(g) columns C1210, C1220 and C1340 corresponding to the scenario "Disability 10 years" are deleted;

(21)　　　　template S.27.01.04 is amended as follows:

(a) S.27.01.04.27 table is inserted before table S.27.01.04.01:
   "Simplifications used

|  |  | Simplifications used |
| --- | --- | --- |
|  |  | C0001"; |
| Simplifications used – fire risk | R0001 |  |
| Simplifications used – natural catastrophe risk | R0002 |  |

(b)  the following row is inserted between rows R0440 and R0450:

| "Slovenia | R0441 | ⊠ |  |  |  |  |  |  | "; |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

(c) the following row is inserted between rows R0520 and R0530:

| "Finland | R0521 | ⊠ |  |  |  |  |  |  | "; |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

(d) the following rows are between rows R1640 and R1650:

| "Czech Republic | R01641 | ⊠ |  |  |  |  |  |  | "; |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

(e) the following rows are between rows R1700 and R1710:

| "Slovenia | R01701 | ⊠ |  |  |  |  |  |  | "; |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

(f) S.27.01.04.26 table is inserted after table S.27.01.04.11:
   "Number of vessels

|  |  | Number |
| --- | --- | --- |
|  |  | C0781"; |
| Number of vessels below the threshold of EUR 250k | R2421 |  |

(g) columns C1210, C1220 and C1340 corresponding to the scenario "Disability 10 years" are deleted;

(22)  template SR.27.01 is amended as follows:
(a) SR.27.01.01.267 table is inserted before table SR.27.01.01.01:
   "Simplifications used

|  |  | Simplifications used |
| --- | --- | --- |
|  |  | C0001"; |
| Simplifications used – fire risk | R0001 |  |

| Simplifications used – natural catastrophe risk | R0002 | |
|---|---|---|

(b) the following row is inserted between rows R0440 and R0450:

| "Slovenia | R0441 | ☒ | | | | | | | "; |
|---|---|---|---|---|---|---|---|---|

(c) the following row is inserted between rows R0520 and R0530:

| "Finland | R0521 | ☒ | | | | | | | "; |
|---|---|---|---|---|---|---|---|---|

(d) the following rows are between rows R1640 and R1650:

| "Czech Republic | R01641 | ☒ | | | | | | | "; |
|---|---|---|---|---|---|---|---|---|

(e) the following rows are between rows R1700 and R1710:

| "Slovenia | R01701 | ☒ | | | | | | | "; |
|---|---|---|---|---|---|---|---|---|

(f) SR.27.01.01.26 table is inserted after table SR.27.01.01.11:
"Number of vessels

| | | Number |
|---|---|---|
| | | C0781"; |
| Number of vessels below the threshold of EUR 250k | R2421 | |

(g) columns C1210, C1220 and C1340 corresponding to the scenario "Disability 10 years" are deleted.

## ANNEX II

Annex II to Implementing Regulation (EU) 2015/2450 is amended as follows:

(1) section S.06.02 — List of assets is amended as follows:

(a) the following column is inserted between rows C0290 and C0300:

| "C0292 | SCR calculation approach for CIU | One of the options in the following closed list shall be used:<br>1- CIUs for which a full look through was applied for the purposes of SCR calculation;<br>2 - CIUs for which the "simplified" look through was applied on the basis of the target underlying asset allocation and for which the data groupings is used according to 84(3) of Delegated Regulation 2015/35<br>3 - CIUs for which the "simplified" look through was applied on the basis of the target underlying asset allocation and for which no data groupings is used according to 84(3) of Delegated Regulation 2015/35<br>4 - CIUs for which the "simplified" look through was applied on the basis of the last reported asset allocation and for which the data groupings is used according to 84(3) of Delegated Regulation 2015/35<br>5 - CIUs for which the "simplified" look through was applied on the basis of the last reported asset allocation and for which no data groupings is used according to 84(3) of Delegated Regulation 2015/35<br>6 - CIUs for which for the "equity risk type 2" was applied article 168(3) of Delegated Regulation 2015/35<br>9 – Not applicable<br><br>The options of this item shall reflect the approach taken for the SCR calculation. For the purposes of the look through required in template S.06.03, as the granularity required is high level, the look-through is required considering the thresholds defined in the general comments of that template."; |
|---|---|---|

(b) in the third column ('Instructions') of row C0310, the closed list following is amended:

"1 – Not a participation
2 – Is a participation other than a Collective Investment Undertaking or investments packaged as funds, which is an investment vehicle

3 – Is a participation in a Collective Investment Undertaking or investments packaged as funds, which is an investment vehicle

Investment vehicle is defined according to article 84 (4) of Delegated Regulation. ";

(c) in the third column ('Instructions') of row C0330 of the table, the closed list of the nominated ECAIs is replaced by the following:
"

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.a. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)

- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
- No ECAI has been nominated and a simplification is being used to calculate the SCR
   ";

(d) in the third column ('Instructions') of row C0330 of the table, the fourth paragraph is replaced by the following:
"This item shall be reported when External rating (C0320) is reported. In case "No ECAI has been nominated and a simplification is being used to calculate the SCR" the External rating (C0320) shall be left blank and in Credit quality step (C0340) one of the following options shall be used: 2a; 3a or 3b."


(e)  in the third column ('Instructions') of row C0340 of the table, the closed list of the options for credit quality step is replaced by the following:
"
0 – Credit quality step 0
1 – Credit quality step 1
2 – Credit quality step 2
2a – Credit quality step 2 due to article 176a of Delegated Regulation 2015/35 for unrated bonds and loans
3 – Credit quality step 3
3a - Credit quality step 3 due to simplified calculation under article 105a of Delegated Regulation 2015/35
3b – Credit quality step 3 due to article 176a of Delegated Regulation 2015/35 for unrated bonds and loans
4 – Credit quality step 4
5 – Credit quality step 5
6 – Credit quality step 6
9 – No rating available
."

(2) in section S.08.01 — Open derivatives, the following changes are made:
(a) in the third column ('Instructions') of row C0270 the instructions are replaced by the following:
"Identification code of the counterparty using the Legal Entity Identifier (LEI) if available.

If none is available this item shall not be reported";
(b) in the third column ('Instructions') of row C0280 the first sentence is deleted;

(c) in the third column ('Instructions') of row C0300, the closed list of the nominated ECAIs is replaced by the following:

"

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.a. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)

- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI

";

(3) in section S.08.02 —Derivatives Transactions, the following changes are made:

(d) in the third column ('Instructions') of row C0250 the instructions are replaced by the following:
"Identification code of the counterparty using the Legal Entity Identifier (LEI) if available.

If none is available this item shall not be reported";

(e) in the third column ('Instructions') of row C0260 the first sentence is deleted;


(4) In section S.25.01 — Solvency Capital Requirement – for undertakings on standard formula the following rows are inserted after row R0460/C0100:

| "R0590/C0109 | Approach based on average tax rate | One of the options in the following closed list shall be used:<br>1– Yes<br>2 – No |
|---|---|---|
| **Calculation of loss absorbing capacity of deferred taxes** (voluntary information before Q1 2020 reporting) | | |
| R0600/C0110 | DTA Before the shock | Total amount of the Deferred Tax Assets in Solvency II balance-sheet before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35. The DTA amount of this cell should be consistent with the value in the cell R0040/C0010 in S.02.01 |
| R0600/C0120 | DTA After the shock | Total amount of the Deferred Tax Assets if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0610/C0110 | DTA carry forward- Before the shock | Amount of deferred tax assets in Solvency II balance-sheet due to carry forward of previous losses or tax deductions before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35 |
| R0610/C0120 | DTA carry forward - After the shock | Amount of deferred tax assets due to carry forward of previous losses or tax deductions if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to |

| | | |
|---|---|---|
| | | be left blank if R0590/C0109 is filled with "1-Yes". |
| R0620/C0110 | DTA due to deductible temporary differences- Before the shock | Amount of deferred tax assets in Solvency II balance-sheet due to differences between the Solvency II value of an asset or liability and its tax base before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35 |
| R0620/C0120 | DTA due to deductible temporary differences - After the shock | Amount of deferred tax assets due to differences between the Solvency II value of an asset or liability and its tax base if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0630/C0110 | DTL - Before the shock | Amount of Deferred Tax Liabilities in Solvency II balance-sheet before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35. The DTL amount of this cell should be consistent with the value in the cell R0780/C0010 in S.02.01. |
| R0630/C0120 | DTL - After the shock | Amount of Deferred Tax Liabilities if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35<br>This shall not be filled in case of an average taxed rate approach. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0640/C0130 | LAC DT | Amount of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35. The LAC amount of this cell should be consistent with the value in the cell R0150/C0100 in S.25.01.01. |
| R0650/C0130 | LAC DT justified by reversion of deferred tax liabilities | Amount of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by reversion of deferred tax liabilities |
| R0660/C0130 | LAC DT justified by reference to probable future taxable profit | Amount of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by reference to probable future taxable profit |
| R0670/C0130 | LAC DT justified by carry back, current year | Amount of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by profits from past years. Losses to stem during the first year of the stress of the SCR. |
| R0680/C0130 | LAC DT justified by carry back, future years" | Amount of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by profits from past years. Losses to stem in all future years after the year of the stress of the SCR. |

| R0690/C0130 | Maximum LAC DT | Maximal amount of LAC DT that could be available, before assessing the utilisation as provided in Article 207(2) of Delegated Regulation 2015/35"; |
|---|---|---|

(5) In section S.25.02 — Solvency Capital Requirement – for undertakings using the standard formula and partial internal model the table is amended as follows:

(a) the following rows are inserted after row R0460/C0100:

| "R0590/C0109 | Approach based on average tax rate | One of the options in the following closed list shall be used: <br> 1– Yes <br> 2 – No |
|---|---|---|
| **Calculation of loss absorbing capacity of deferred taxes** (voluntary information before Q1 2020 reporting) | | |
| R0600/C0110 | DTA Before the shock | Total amount of the Deferred Tax Assets in Solvency II balance-sheet before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35. The DTA amount of this cell should be consistent with the value in the cell R0040/C0010 in S.02.01 |
| R0600/C0120 | DTA After the shock | Total amount/estimate of the Deferred Tax Assets if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0610/C0110 | DTA carry forward-Before the shock | Amount of deferred tax assets in Solvency II balance-sheet due to carry forward of previous loses or tax deductions before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35 |
| R0610/C0120 | DTA carry forward - After the shock | Amount/estimate of deferred tax assets due to carry forward of previous loses or tax deductions if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0620/C0110 | DTA due to deductible temporary differences- Before the shock | Amount of deferred tax assets in Solvency II balance-sheet due to differences between the Solvency II value of an asset or liability and its tax base before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35 |
| R0620/C0120 | DTA due to deductible temporary differences - After the shock | Amount/estimate of deferred tax assets due to differences between the Solvency II value of an asset or liability and its tax base if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided |

| | | |
|---|---|---|
| | | in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0630/C0110 | DTL - Before the shock | Amount of Deferred Tax Liabilities in Solvency II balance-sheet before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35. The DTL amount of this cell should be consistent with the value in the cell R0780/C0010 in S.02.01. |
| R0630/C0120 | DTL - After the shock | Amount/estimate of Deferred Tax Liabilities if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35<br>This shall not be filled in case of an average taxed rate approach. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0640/C0130 | LAC DT | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35. The LAC amount of this cell should be consistent with the value in the cell R0310/C0100 in S.25.02.01. |
| R0650/C0130 | LAC DT justified by reversion of deferred tax liabilities | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by reversion of deferred tax liabilities |
| R0660/C0130 | LAC DT justified by reference to probable future taxable profit | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by reference to probable future taxable profit |
| R0670/C0130 | LAC DT justified by carry back, current year | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by profits from past years. Losses to steam during the first year of the stress of the SCR. |
| R0680/C0130 | LAC DT justified by carry back, future years" | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by by profits from past years. Losses to steam in all future years after the year of the stress of the SCR. |
| R0690/C0130 | Maximum LAC DT | Maximal amount of LAC DT that could be available, before assessing the utilisation as provided in Article 207(2) of Delegated Regulation 2015/35"; |

(6) In section S.25.03 — Solvency Capital Requirement – for undertakings using full internal model the table is amended as follows:

(a) the following rows are inserted after row R0460/C0100:

| | | |
|---|---|---|
| "R0590/C0109 | Approach based on average tax rate | One of the options in the following closed list shall be used:<br>1– Yes |

| | | 2 – No |
|---|---|---|

**Calculation of loss absorbing capacity of deferred taxes** (voluntary information before Q1 2020 reporting)

| | | |
|---|---|---|
| R0600/C0110 | DTA Before the shock | Total amount of the Deferred Tax Assets in Solvency II balance-sheet before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35. The DTA amount of this cell should be consistent with the value in the cell R0040/C0010 in S.02.01 |
| R0600/C0120 | DTA After the shock | Total amount/estimate of the Deferred Tax Assets if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0610/C0110 | DTA carry forward-Before the shock | Amount of deferred tax assets in Solvency II balance-sheet due to carry forward of previous loses or tax deductions before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35 |
| R0610/C0120 | DTA carry forward - After the shock | Amount/estimate of deferred tax assets due to carry forward of previous loses or tax deductions if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0620/C0110 | DTA due to deductible temporary differences- Before the shock | Amount of deferred tax assets in Solvency II balance-sheet due to differences between the Solvency II value of an asset or liability and its tax base before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35 |
| R0620/C0120 | DTA due to deductible temporary differences - After the shock | Amount/estimate of deferred tax assets due to differences between the Solvency II value of an asset or liability and its tax base if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as provided in Article 207(1) and (2) of Delegated Regulation 2015/35. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0630/C0110 | DTL - Before the shock | Amount of Deferred Tax Liabilities in Solvency II balance-sheet before the shock described in Article 207(1) and (2) of Delegated Regulation 2015/35. The DTL amount of this cell should be consistent with the value in the cell R0780/C0010 in S.02.01. |
| R0630/C0120 | DTL - After the shock | Amount/estimate of Deferred Tax Liabilities if a Solvency II balance-sheet was set up after the shock-loss equivalent to the SCR, as |

| | | |
|---|---|---|
| | | provided in Article 207(1) and (2) of Delegated Regulation 2015/35<br>This shall not be filled in case of an average taxed rate approach. This cell is to be left blank if R0590/C0109 is filled with "1-Yes". |
| R0640/C0130 | LAC DT | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35. The LAC amount of this cell should be consistent with the value in the cell R0310/C0100 in S.25.02.01. |
| R0650/C0130 | LAC DT justified by reversion of deferred tax liabilities | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by reversion of deferred tax liabilities |
| R0660/C0130 | LAC DT justified by reference to probable future taxable profit | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by reference to probable future taxable profit |
| R0670/C0130 | LAC DT justified by carry back, current year | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by profits from past years. Losses to steam during the first year of the stress of the SCR. |
| R0680/C0130 | LAC DT justified by carry back, future years" | Amount/estimate of loss-absorbing capacity of deferred taxes, as defined in Article 207 of Delegated Regulation 2015/35 justified by by profits from past years. Losses to steam in all future years after the year of the stress of the SCR. |
| R0690/C0130 | Maximum LAC DT | Maximal amount of LAC DT that could be available, before assessing the utilisation as provided in Article 207(2) of Delegated Regulation 2015/35"; |

(7) In section S.26.01 — Solvency Capital Requirement — Market risk the table is amended as follows:

(a) the instructions for R0010/C0010 are deleted;

(b) The following row is inserted between Z0030 and R0020/C0010:

| | | |
|---|---|---|
| "R0012/C0010 | Simplifications spread risk – bonds and loans | The options in the following closed list shall be used:<br>1 – Simplification for Article 104<br>2 – Simplifications for Article 105a<br>9 – Simplifications not used<br><br>Options 1 and 2 can be used simultaneously."; |

(c) the following row is inserted between rows R0010/C0010 and R0020/C0010:

| | | |
|---|---|---|
| "R0014/C0010 | Simplifications market concentration risk– simplifications used | One of the options in the following closed list shall be used:<br>1 – Simplifications for Article 105a |

| | | 9 – Simplifications not used ”; |
|---|---|---|

(d) the rows between R0260-R0280/C0040 and R0292/C0020 are deleted;

(e) the following rows are inserted between rows R0260-R0280/C0040 and R0292/C0020:

| "R0291/C0020, R0293-R0295/C0020 | Initial absolute values before shock – Assets – Equity  risk –qualifying infrastructure corporate equities | This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure corporate equities.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
|---|---|---|
| R0291/C0030, R0293-R0295/C0030 | Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities | This is the initial absolute value of liabilities sensitive to the equity risk for each kind of qualifying infrastructure corporate equities.<br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0040, R0293-R0295/C0040 | Absolute values after shock – Assets – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of the assets sensitive to equity risk charge for each kind of qualifying infrastructure corporate equities, after the shock.<br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0291/C0050, R0293-R0295/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equities), after the shock and after the loss absorbing capacity of technical provisions.<br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0060, R0293-R0295/C0060 | Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure corporate equities | This is the net capital charge for equity risk (for each kind of qualifying infrastructure corporate equities) after adjustment for the loss absorbing capacity of technical provisions. |
| R0291/C0070, R0293-R0295/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equities), after the shock but before the loss absorbing capacity of technical provisions.<br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0080, R0293-R0295/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure corporate equities | This is the gross capital charge for equity risk for each kind of qualifying infrastructure corporate equities, i.e. before the loss absorbing capacity of technical provisions.”; |

(f) the rows between R0291/C0080, R0293-R0295/C0080 and R0300/C0020 are deleted;

(g) the following rows are inserted between R0291/C0080, R0293-R0295/C0080 and R0300/C0020;

| | | |
|---|---|---|
| "R0292/C0020, R0296-R0298/C0020 | Initial absolute values before shock – Assets – Equity risk –qualifying infrastructure equities other than corporate | This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure equities other than corporate.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0292/C0030, R0296-R0298/C0030 | Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure equities other than corporate | This is the initial absolute value of liabilities sensitive to the equity risk-for each kind of qualifying infrastructure equities other than corporate.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0292/C0040, R0296-R0298/C0040 | Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities other than corporate | This is the absolute value of the assets sensitive to equity risk charge for each kind of qualifying infrastructure equities other than corporate, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0292/C0050, R0296-R0298/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate | This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure equities other than corporate), after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0292/C0060, R0296-R0298/C0060 | Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate | This is the net capital charge for equity risk (for each kind of qualifying infrastructure equities other than corporate) after adjustment for the loss absorbing capacity of technical provisions. |
| R0292/C0070, R0296-R0298/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate | This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure equities other than corporate), after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0292/C0080, R0296-R0298/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate | This is the gross capital charge for equity risk for each kind of qualifying infrastructure equities other than corporate, i.e. before the loss absorbing capacity of technical provisions."; |

(h)  the rows between R0450/C0080 and R0480/C0020 are deleted;
(i)  the following rows are inserted between rows R0450/C0080 and R0480/C0020:

| | | |
|---|---|---|
| R0461/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |

| | | |
|---|---|---|
| R0461/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation securitisation positions, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0461/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – senior STS securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – senior STS securitisation | This is the net capital charge for spread risk on senior STS securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0461/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – senior STS securitisation | This is the gross capital charge for spread risk on senior STS securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0462/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – non-senior STS securitisation type | This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation type positions.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0462/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – non-senior STS securitisation type | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation type securitisation positions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0462/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – non-senior STS securitisation type | This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation type securitisation positions, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |

| | | |
|---|---|---|
| R0462/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – non-senior STS securitisation type) | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation type positions, after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0462/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation type | This is the net capital charge for spread risk on non-senior STS securitisation type positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0462/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread  risk – securitisation positions – non-senior STS securitisation type | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation type positions, after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0462/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation type | This is the gross capital charge for spread risk on non-senior STS securitisation type positions, i.e. before the loss absorbing capacity of technical provisions. |

(j)  the following rows are inserted between rows R0480/C0080 and R0500/C0020:

| | | |
|---|---|---|
| R0481/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – other securitisation | This is the absolute value of the assets sensitive to the spread risk on other securitisation positions.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0481/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – other securitisation | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0481/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – other securitisation | This is the absolute value of the assets sensitive to the spread risk on other securitisation positions, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0481/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – other securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |

| | | |
|---|---|---|
| R0481/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – other securitisation | This is the net capital charge for spread risk on other securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0481/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – securitisation positions – other securitisation | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0481/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – other securitisation | This is the gross capital charge for spread risk on other securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0482/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0482/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0482/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0482/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – transitional type 1 securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0482/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation | This is the net capital charge for spread risk on transitional type 1 securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0482/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – securitisation positions – | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock but before the loss absorbing capacity of technical provisions. |

| | transitional type 1 securitisation | The amount of TP shall be net of reinsurance and SPV recoverables. |
|---|---|---|
| R0482/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation | This is the gross capital charge for spread risk on transitional type 1 securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0483/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0483/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0483/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation | This is the net capital charge for spread risk on guaranteed STS securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0483/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation | This is the gross capital charge for spread risk on guaranteed STS securitisation positions, i.e. before the loss absorbing capacity of technical provisions.”; |

(8) In section S.26.02 – Solvency Capital Requirement – Counterparty default risk in the third column ('Instructions') of row R0010/C0010 are replaced by the following:

| "R0010/C0010 | Simplifications | Identify whether an undertakings used simplifications for the calculation of counter party default risk. The options in the following closed list shall be used:<br>2 – Simplification pooling arrangements, article 109<br>3 – Simplification grouping single name exposures, article 110<br>4 - Simplification of the LGD for reinsurance arrangements, article 112a<br>5 - Simplification for type 1 exposures, article 112b<br>6 - Simplification for the risk-mitigating effect of reinsurance arrangements, article 111<br>9 - Simplifications not used<br><br>Options 2 to 6 can be used simultaneously.<br>"; |
|---|---|---|

(9) In section S.26.03 – Solvency Capital Requirement – Life underwriting risk in the third column ('Instructions') of row R0040/C0010 are replaced by the following:

| "R0040/C0010 | Simplifications used  - life lapse risk | Identify whether an undertaking used simplifications for the calculation of lapse risk. The following options shall be used:<br>1 - Simplification for the Article 95<br>2 – Simplification for the Article 95a<br>9 – Simplifications not used<br><br>Options 1 and 2 can be used simultaneously.<br>"; |
|---|---|---|

(10)      Section S.26.04 – Solvency Capital Requirement – Health underwriting risk is amended as follows:

(a) the instructions in the third column ('Instructions') of row R0050/C0010 are replaced by the following:

| "R0050/C0010 | Simplifications – SLT lapse risk | Identify whether an undertaking used simplifications for the calculation of lapse risk. The following options shall be used:<br>1 - Simplification for the Article 95<br>2 – Simplification for the Article 102a<br>9 – Simplifications not used<br>Options 1 and 2 can be used simultaneously.<br>"; |
|---|---|---|

(b) the following row is added after R0050/C0010:

| "R0051/C0010 | Simplifications – NSLT lapse risk | Identify whether an undertaking used simplifications for the calculation of lapse risk. The following options shall be used: <br> 1 – Simplification for the Article 96a <br> 9 – Simplifications not used "; |
|---|---|---|

(11)      In section S.26.05 – Solvency Capital Requirement – Non-Life underwriting risk the table is amended as follows:

(a) the following row is inserted after row R0010/C0010:

| "R0011/C0010 | Simplifications used – non-life lapse risk | Identify whether an undertakings used simplifications for the calculation of non-life underwriting risk. The following options shall be used: <br> 1 – Simplification article 90a <br> 2 – Simplification not used"; |
|---|---|---|

(12)      In section S.26.07 – Solvency Capital Requirement – Simplifications the table is amended as follows:

(a) the following row is inserted after rows R0260/C0220:

| "R0300/C0300 | Debt portfolio share | The share of the debt portfolio for which a simplified SCR calculation was performed. <br><br> This item is reported only in case of reporting exemption of S.06.02."; |
|---|---|---|

(b) the following rows are inserted after row R0300/C0300:

| "R0310/C0310 | Basis for the SCR | Simplified calculation of the capital requirement of fire risk as in Article 90c. The following close list shall be used to select the basis used for the SCR for fire risk as referred to in Article 132 (1): <br><br> 1 – industrial; <br> 2 – commercial; <br> 3 – residential "; |
|---|---|---|

| | | |
|---|---|---|
| R0320/C0310 | Market share based residential fire risk exposure | Include market share based on residential fire risk exposure used for largest residential fire risk concentration of an insurance or reinsurance undertaking in the simplified calculation of the capital requirement of fire risk"; |

(c) the following rows are inserted after row R0320/C0310:

| | | |
|---|---|---|
| "R0400/C0320 | Windstorm – risk weight chosen in the NAT CAT simplifications | Include risk weight used in the windstorm simplifications |
| R0400/C0330 | Windstorm – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the windstorm simplifications |
| R0410/C0320 | Hail – risk weight chosen in the NAT CAT simplifications | Include risk weight chosen in the hail simplifications |
| R0410/C0330 | Hail – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the hail simplifications |
| "R0420/C0320 | Earthquake – risk weight chosen in the NAT CAT simplifications | Include risk weight chosen in the earthquake simplifications |
| R0420/C0330 | Earthquake – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the earthquake simplifications |
| R0430/C0320 | Flood – risk weight chosen in the NAT CAT simplifications | Include risk weight chosen in the flood simplifications |
| R0430/C0330 | Flood – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the flood simplifications |
| R0440/C0320 | Subsidence – risk weight chosen in the NAT CAT simplifications | Include risk weight chosen in the subsidence simplifications |
| R0440/C0330 | Subsidence – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the subsidence simplifications"; |

(13)     In section S.27.01 – Solvency Capital Requirement – Non-life and health catastrophe risk  the table is amended as follows:

(a) the following rows are inserted after row Z0030:

| "R0001/C001 | Simplifications used – fire risk | Identify whether an undertakings used simplifications for the calculation of fire risk. The following options shall be used: 1 – Simplifications article 90c 2 – Simplifications not used If R0001/C0001 = 1, only C0880 shall be filled in for R2600. |
|---|---|---|
| R0002/C001 | Simplifications used – natural catastrophe risk | Identify whether an undertakings used simplifications for the calculation of fire risk. The following options shall be used: 1 – Simplification article 90b windstorm 2 – Simplification article 90b earthquake 3 – Simplification article 90b flood 4 – Simplification article 90b hail 5 – Simplification article 90b subsidence 9 – Simplifications not used Options 1 to 5 can be used simultaneously. "; |

(b) the following row is inserted before row C0760/R2400:

| "C0781/R2421 | Number of vessels below the threshold of EUR 250k | This is the number of vessels below the threshold of EUR 250k"; |
|---|---|---|

(c) the instructions for rows C1170/R3300–R3600, C1190/R3300–R3600,C1210/R3300–R3600,C1230/R3300–R3600, C1250/R3300–R3600 and rows C1180/R3300– /R3600, C1200/R3300–R3600, C1220/R3300–R3600, C1240/R3300–R3600, C1260/R3300–R3600 are replaced by the following:

| "C1170/R3300–R3600, C1190/R3300–R3600, C1230/R3300–R3600, C1250/R3300–R3600 | Policyholders – *per type of event* | All insured persons of the insurance or reinsurance undertaking who are inhabitants of each of the countries and are insured against the following types of event: – Death caused by an accident; – Permanent disability caused by an accident; – Disability that lasts 12 months caused by an accident; – Medical treatment caused by an accident. |
|---|---|---|
| C1180/R3300–/R3600, C1200/R3300–R3600, | Value of benefits payable – *per type of event* | The value of the benefits shall be the sum insured or where the insurance contract provides for recurring benefit payments the best estimate of the benefit payments, using the cash–flow projection, per event type. |

| C1240/R3300–R3600, C1260/R3300–R3600 | | Where the benefits of an insurance contract depend on the nature or extent of any injury resulting from event types, the calculation of the value of the benefits shall be based on the maximum benefits obtainable under the contract which are consistent with the event.

For medical expense insurance and reinsurance obligations the value of the benefits shall be based on an estimate of the average amounts paid in case of event types taking into account the specific guarantees the obligations include.”; |
|---|---|---|

(d) the instructions for rows C1320/R3700–R4010, C1330/R3700–R4010, C1340/R3700–R4010, C1350/R3700–R4010, C1360/R3700–R4010 are replaced by the following:

| C1320/R3700–R4010, C1330/R3700–R4010, C1350/R3700–R4010, C1360/R3700–R4010 | Average sum insured per type of event | The average value of benefits payable by insurance and reinsurance undertakings for the largest accident risk concentration. |
|---|---|---|

(14)      section S.30.02 — Facultative covers for non–life and life business shares in the third column ('Instructions') of row C0340 of the table, the closed list of the nominated ECAIs is replaced by the following the closed list of the nominated ECAIs is replaced by the following:
“

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)

- Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
- Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.a. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
    ";

(15)      in section S.30.04 — Outgoing Reinsurance Program shares data, in the third column ('Instructions') of row C0240 of the table, the closed list of the nominated ECAIs is replaced by the following:

    "

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)

- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.a. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
    ";

(16)　　　in section S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's), in the third column ('Instructions') of row C0220 of the table, the closed list of the nominated ECAIs is replaced by the following:
"
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.a. (previously CERVED Group S.p.a. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)

- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
  ";

(17)    in section S.31.02 — Special Purpose Vehicles, in the third column ('Instructions') of row C0280 of the table, the closed list of the nominated ECAIs is replaced by the following:
"
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)

- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
   ".

**ANNEX III**

Annex III to Implementing Regulation (EU) 2015/2450 is amended as follows:

(1) section S.06.02 — List of assets is amended as follows:
(a) in the third column ('Instructions') of row C0330 of the table, the closed list of the nominated ECAIs is replaced by the following:
"

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)

- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
- No ECAI has been nominated and a simplification is being used to calculate the SCR

";

(b) in the third column ('Instructions') of row C0330 of the table, the forth paragraph is replaced by the following:
"This item shall be reported when External rating (C0320) is reported. In case "No ECAI has been nominated and a simplification is being used to calculate the SCR" the External rating (C0320) shall be left blank and in Credit quality step (C0340) one of the following options shall be used: 2a; 3a or 3b.";

(c) in the third column ('Instructions') of row C0340 of the table, the closed list of the options for credit quality step is replaced by the following:
"
0 – Credit quality step 0
1 – Credit quality step 1
2 – Credit quality step 2
2a – Credit quality step 2 due to article 176a of Delegated Regulation 2015/35 for unrated bonds and loans
3 – Credit quality step 3
3a - Credit quality step 3 due to simplified calculation under article 105a of Delegated Regulation 2015/35
3b – Credit quality step 3 due to article 176a of Delegated Regulation 2015/35 for unrated bonds and loans
4 – Credit quality step 4
5 – Credit quality step 5
6 – Credit quality step 6
9 – No rating available;"

(2) in section S.08.01 — Open derivatives, the following changes are made:
(a) in the third column ('Instructions') of row C0270 the instructions are replaced by the following:
"Identification code of the counterparty using the Legal Entity Identifier (LEI) if available.

If none is available this item shall not be reported";
(b) in the third column ('Instructions') of row C0280 the first sentence is deleted;

(c) in the third column ('Instructions') of row C0300, the closed list of the nominated ECAIs is replaced by the following:

"
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)

- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
- Multiple ECAI

";

(3) in section S.08.02 —Derivatives Transactions, the following changes are made:

(a) in the third column ('Instructions') of row C0250 the instructions are replaced by the following:
"Identification code of the counterparty using the Legal Entity Identifier (LEI) if available.

If none is available this item shall not be reported";

(b) in the third column ('Instructions') of row C0260 the first sentence is deleted;

(4) In section S.23.01 -  Own funds all occurencies of the term "D&A" in the third column "Instructions" are replaced with "D&A (deduction and aggregation)";

(5) In section S.26.01 — Solvency Capital Requirement — Market risk the table is amended as follows:

(a) the row instructions for R0010/C0010 are deleted;:

(b) the following row is inserted between rows Z0030 and R0020/C0010:

| "R0012 – Simplifications not used | Simplifications spread risk – bonds and loans | The options in the following closed list shall be used: 1 – Simplification for Article 104 2 – Simplifications for Article 105a 9 – Simplifications not used<br><br>Options 1 and 2 can be used simultaneously."; |
|---|---|---|

(c) the following row is inserted between rows R0012/C0010 and R0020/C0010:

| "R0014 | Simplifications market concentration risk– simplifications used | One of the options in the following closed list shall be used: 1 – Simplifications for Article 105a 9 – Simplifications not used<br><br>"; |
|---|---|---|

(d) the rows between R0260-R0280/C0040 and R0292/C0020 are deleted;

(e) the following rows are inserted between rows R0260-R0280/C0040 and R0292/C0020:

| | | |
|---|---|---|
| R0291/C0020, R0293-R0295/C0020 | Initial absolute values before shock – Assets – Equity risk –qualifying infrastructure corporate equities | This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure corporate equities.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0291/C0030, R0293-R0295/C0030 | Initial absolute values before shock – Liabilities – Equity risk – qualifying infrastructure corporate equities | This is the initial absolute value of liabilities sensitive to the equity risk–for each kind of qualifying infrastructure corporate equities.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0040, R0293-R0295/C0040 | Absolute values after shock – Assets – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of the assets sensitive to equity risk charge for each kind of qualifying infrastructure corporate equities, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0291/C0050, R0293-R0295/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equities), after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0060, R0293-R0295/C0060 | Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure corporate equities | This is the net capital charge for equity risk (for each kind of qualifying infrastructure corporate equities) after adjustment for the loss absorbing capacity of technical provisions. |
| R0291/C0070, R0293-R0295/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure corporate equities | This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure corporate equities), after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0291/C0080, R0293-R0295/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure corporate equities | This is the gross capital charge for equity risk for each kind of qualifying infrastructure corporate equities, i.e. before the loss absorbing capacity of technical provisions." |

(f) the rows between R0291/C0080, R0293-R0295/C0030 and R0300/C0020 are deleted;

(g) the following rows are inserted between R0291/C0080, R0293-R0295/C0030 and R0300/C0020;

| | | |
|---|---|---|
| R0292/C0020, R0296-R0298/C0020 | Initial absolute values before shock – Assets – Equity risk – qualifying infrastructure equities other than corporate | This is the initial absolute value of the assets sensitive to the equity risk for each kind of qualifying infrastructure equities other than corporate.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0292/C0030, R0296-R0298/C0030 | Initial absolute values before shock – Liabilities – Equity risk – qualifying | This is the initial absolute value of liabilities sensitive to the equity risk-for each kind of qualifying infrastructure equities other than corporate. |

| | infrastructure equities other than corporate | The amount of TP shall be net of reinsurance and SPV recoverables. |
|---|---|---|
| R0292/C0040, R0296-R0298/C0040 | Absolute values after shock – Assets – Equity risk – qualifying infrastructure equities other than corporate | This is the absolute value of the assets sensitive to equity risk charge for each kind of qualifying infrastructure equities other than corporate, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0292/C0050, R0296-R0298/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate | This is the absolute value of liabilities sensitive to equity risk (for each kind of qualifying infrastructure equities other than corporate), after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0292/C0060, R0296-R0298/C0060 | Absolute value after shock – Net solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate | This is the net capital charge for equity risk (for each kind of qualifying infrastructure equities other than corporate) after adjustment for the loss absorbing capacity of technical provisions. |
| R0292/C0070, R0296-R0298/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions) – Equity risk – qualifying infrastructure equities other than corporate | This is the absolute value of the liabilities sensitive to equity risk (for each kind of qualifying infrastructure equities other than corporate), after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0292/C0080, R0296-R0298/C0080 | Absolute value after shock – Gross solvency capital requirement – Equity risk – qualifying infrastructure equities other than corporate | This is the gross capital charge for equity risk for each kind of qualifying infrastructure equities other than corporate, i.e. before the loss absorbing capacity of technical provisions. |

(h) the rows between R0450/C0080 and R0480/C0020 are deleted;
(i) the following rows are inserted between rows R0450/C0080 and R0480/C0020:

| | | |
|---|---|---|
| "R0461/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation positions.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0461/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – senior STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0040 | Absolute values after shock – Assets – spread risk – securitisation | This is the absolute value of the assets sensitive to the spread risk on senior STS securitisation securitisation positions, after the shock. |

| | | |
|---|---|---|
| | positions – senior STS securitisation | Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0461/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – senior STS securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – senior STS securitisation | This is the net capital charge for spread risk on senior STS securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0461/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread  risk – securitisation positions – senior STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on senior STS securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0461/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – senior STS securitisation | This is the gross capital charge for spread risk on senior STS securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0462/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – non-senior STS securitisation type | This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation type positions.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0462/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – non-senior STS securitisation type | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation type securitisation positions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0462/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – non-senior STS securitisation type | This is the absolute value of the assets sensitive to the spread risk on non-senior STS securitisation type securitisation positions, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0462/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – non-senior STS securitisation type) | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation type positions, after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |

| | | |
|---|---|---|
| R0462/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation type | This is the net capital charge for spread risk on non-senior STS securitisation type positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0462/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – securitisation positions – non-senior STS securitisation type | This is the absolute value of the liabilities sensitive to the spread risk on non-senior STS securitisation type positions, after the shock but before the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0462/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – non-senior STS securitisation type | This is the gross capital charge for spread risk on non-senior STS securitisation type positions, i.e. before the loss absorbing capacity of technical provisions. |

(j) the following rows are inserted between rows R0480/C0080 and R0500/C0020:

| | | |
|---|---|---|
| "R0481/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – other securitisation | This is the absolute value of the assets sensitive to the spread risk on other securitisation positions. Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0481/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – other securitisation | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions. The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0481/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – other securitisation | This is the absolute value of the assets sensitive to the spread risk on other securitisation positions, after the shock. Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0481/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – other securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation securitisation positions, after the shock and after the loss absorbing capacity of technical provisions. The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0481/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – other securitisation | This is the net capital charge for spread risk on other securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |

| R0481/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – securitisation positions – other securitisation | This is the absolute value of the liabilities sensitive to the spread risk on other securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.

The amount of TP shall be net of reinsurance and SPV recoverables. |
|---|---|---|
| R0481/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – other securitisation | This is the gross capital charge for spread risk on other securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0482/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions.

Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0482/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions.

The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0482/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the assets sensitive to the spread risk on transitional type 1 securitisation positions, after the shock.

Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0482/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – transitional type 1 securitisation) | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.

The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0482/C0060 | Absolute value after shock – Net solvency capital requirement  – spread risk – securitisation positions – transitional type 1 securitisation | This is the net capital charge for spread risk on transitional type 1 securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0482/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – securitisation positions – transitional type 1 securitisation | This is the absolute value of the liabilities sensitive to the spread risk on transitional type 1 securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.

The amount of TP shall be net of reinsurance and SPV recoverables. |

| | | |
|---|---|---|
| R0482/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – transitional type 1 securitisation | This is the gross capital charge for spread risk on transitional type 1 securitisation positions, i.e. before the loss absorbing capacity of technical provisions. |
| R0483/C0020 | Initial absolute values before shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0483/C0030 | Initial absolute values before shock – Liabilities – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0040 | Absolute values after shock – Assets – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the assets sensitive to the spread risk on guaranteed STS securitisation positions, after the shock.<br><br>Recoverables from reinsurance and SPVs shall not be included in this cell. |
| R0483/C0050 | Absolute values after shock – Liabilities (after the loss absorbing capacity of technical provisions) – spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock and after the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0060 | Absolute value after shock – Net solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation | This is the net capital charge for spread risk on guaranteed STS securitisation positions, after adjustment for the loss absorbing capacity of technical provisions. |
| R0483/C0070 | Absolute values after shock – Liabilities (before the loss absorbing capacity of technical provisions)– spread risk – securitisation positions – guaranteed STS securitisation | This is the absolute value of the liabilities sensitive to the spread risk on guaranteed STS securitisation positions, after the shock but before the loss absorbing capacity of technical provisions.<br><br>The amount of TP shall be net of reinsurance and SPV recoverables. |
| R0483/C0080 | Absolute value after shock – Gross solvency capital requirement – spread risk – securitisation positions – guaranteed STS securitisation | This is the gross capital charge for spread risk on guaranteed STS securitisation positions, i.e. before the loss absorbing capacity of technical provisions.”; |

(6) In section S.26.02 – Solvency Capital Requirement – Counterparty default risk in the third column ('Instructions') of row R0010/C0010 are replaced by the following:

| "R0010/C0010 | Simplifications | Identify whether an undertakings used simplifications for the calculation of counter party default risk. The options in the following closed list shall be used:<br>2 – Simplification pooling arrangements, article 109<br>3 – Simplification grouping single name exposures, article 110<br>4 - Simplification of the LGD for reinsurance arrangements, article 112a<br>5 - Simplification for type 1 exposures, article 112b<br>6 - Simplification for the risk-mitigating effect of reinsurance arrangements, article 111<br>9 - Simplifications not used<br><br>Options 2 to 6 can be used simultaneously.<br>"; |
|---|---|---|

(7) In section S.26.03 – Solvency Capital Requirement – Life underwriting risk risk in the third column ('Instructions') of row R0040/C0010 are replaced by the following:

| "R0040/C0010 | Simplifications used  - life lapse risk | Identify whether an undertaking within the scope of group used simplifications for the calculation of lapse risk. The following options shall be used:<br>1 – Simplification for the Article 95<br>2 – Simplification for the Article 95a<br>9 – Simplifications not used<br><br>Options 1 and 2 can be used simultaneously."; |
|---|---|---|

(8) In section S.26.04 – Solvency Capital Requirement – Health underwriting risk the following changes are made:

(a) the instructions in the third column ('Instructions') of row R0050/C0010 are replaced by the following:

| "R0050/C0010 | Simplifications – SLT lapse risk | Identify whether an undertaking within the scope of group supervision used simplifications for the calculation of lapse risk. The following options shall be used:<br>1 - Simplification for the Article 95<br>2 – Simplification for the Article 102a<br>9 – Simplifications not used |
|---|---|---|

| | | Options 1 and 2 can be used simultaneously. ”; |
|---|---|---|

(b) row is added after R0050/C0010:

| “R0051/C0010 | Simplifications – NSLT lapse risk | Identify whether an undertaking within the scope of group used  simplifications for the calculation of lapse risk. The following options shall be used: 1 - 1 – Simplification for the Article 96a 9 – Simplifications not used ”; |
|---|---|---|

(9) In section S.26.05  – Solvency Capital Requirement – Non-Life underwriting risk the table is amended as follows:

(a) the following row is inserted after row R0010/C0010:

| “R0011/C0010 | Simplifications used – non-life lapse risk | Identify whether an undertaking within the scope of group used simplifications for the calculation of non-life underwriting risk. The following options shall be used: 1 – Simplification article 90a 2 – Simplification not used “; |
|---|---|---|

(10)        In section S.26.07  – Solvency Capital Requirement – Simplifications the table is amended as follows:

(a) the following row is inserted after rows R0260/C0220:

| “R0300/C0300 | Debt portfolio share | The share of the debt portfolio for  with  a  simplified  SCR calculation was performed. To be reported only in case of reporting        exemption        of S.06.02”; |
|---|---|---|

(b) the following rows are inserted after row R0300/C0300:

| “R0310/C0310 | Basis for the SCR | Simplified calculation of the capital requirement of fire risk as in Article 90c.  The following close list shall be used to select the basis used for the SCR for fire risk as referred to in Article 132 (1): 1 – industrial; 2 – commercial; 3 – residential |
|---|---|---|

| R0320/C0310 | Market share based residential fire risk exposure | Include market share based on residential fire risk exposure used for largest residential fire risk concentration of an insurance or reinsurance undertaking in the simplified calculation of the capital requirement of fire risk"; |
|---|---|---|

(c) the following rows are inserted after row R0310/C0310:

| "R0400/C0320 | Windstorm – risk weight chosen in the NAT CAT simplifications | Include risk weight used in the windstorm simplifications |
|---|---|---|
| R0400/C0330 | Windstorm – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the windstorm simplifications |
| R0410/C0320 | Hail – risk weight chosen in the NAT CAT simplifications | Include risk weight chosen in the hail simplifications |
| R0410/C0330 | Hail – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the hail simplifications |
| "R0420/C0320 | Earthquake – risk weight chosen in the NAT CAT simplifications | Include risk weight chosen in the earthquake simplifications |
| R0420/C0330 | Earthquake – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the earthquake simplifications |
| R0430/C0320 | Flood – risk weight chosen in the NAT CAT simplifications | Include risk weight chosen in the flood simplifications |
| R0430/C0330 | Flood – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the flood simplifications |
| R0440/C0320 | Subsidence – risk weight chosen in the NAT CAT simplifications | Include risk weight chosen in the subsidence simplifications |
| R0440/C0330 | Subsidence – sum of exposures subject to the NAT CAT simplifications | Include sum of exposures subject to the subsidence simplifications"; |

(11)    In section S.27.01 – Solvency Capital Requirement – Non-life and health catastrophe risk  the table is amended as follows:

(a) the following rows are inserted after row Z0030:

| "R0001/C001 | Simplifications used – fire risk | Identify whether an undertaking within the scope of used simplifications for the calculation of fire risk. The following options shall be used: 1 – Simplifications article 90c 2 – Simplifications not used<br><br>If R0001/C0001 = 1, only C0880 shall be filled in for R2600. |
|---|---|---|
| R0002/C001 | Simplifications used – natural catastrophe risk | Identify whether an undertaking within the scope of used simplifications for the calculation of fire risk. The following options shall be used: 1 – Simplification article 90b windstorm 2 – Simplification article 90b earthquake 3 – Simplification article 90b flood 4 – Simplification article 90b hail 5 – Simplification article 90b subsidience 9 – Simplifications not used<br><br>Options 1 to 5 can be used simultaneously."; |

(b) the following row is inserted before row C0760/R2400:

| "C0781/R2421 | Number of vessels below the threshold of EUR 250k | This is the number of vessels below the threshold of EUR 250k"; |
|---|---|---|

(c) the instructions for rows C1170/R3300–R3600, C1190/R3300–R3600,C1210/R3300–R3600,C1230/R3300–R3600, C1250/R3300–R3600 and rows C1180/R3300– /R3600, C1200/R3300–R3600, C1220/R3300–R3600, 1240/R3300–R3600, C1260/R3300–R3600 are replaced by the following:

| "C1170/R3300–R3600, C1190/R3300–R3600, C1230/R3300–R3600, C1250/R3300–R3600 | Policyholders – *per type of event* | All insured persons of the insurance group who are inhabitants of each of the countries and are insured against the following types of event: – Death caused by an accident; – Permanent disability caused by an accident; – Disability that lasts 12 months caused by an accident; – Medical treatment caused by an accident. |
|---|---|---|
| C1180/R3300– /R3600, C1200/R3300–R3600, C1240/R3300–R3600, C1260/R3300–R3600 | Value of benefits payable – *per type of event* | The value of the benefits shall be the sum insured or where the insurance contract provides for recurring benefit payments the best estimate of the benefit payments, using the cash–flow projection, per event type.<br><br>Where the benefits of an insurance contract depend on the nature or extent of any injury resulting from |

| | | event types, the calculation of the value of the benefits shall be based on the maximum benefits obtainable under the contract which are consistent with the event.

For medical expense insurance and reinsurance obligations the value of the benefits shall be based on an estimate of the average amounts paid in case of event types taking into account the specific guarantees the obligations include."; |
|---|---|---|

(d) the instructions for rows C1320/R3700–R4010, C1330/R3700–R4010, C1340/R3700–R4010, C1350/R3700–R4010, C1360/R3700–R4010 are replaced by the following:

| C1320/R3700–R4010, C1330/R3700–R4010, C1350/R3700–R4010, C1360/R3700–R4010 | Average sum insured per type of event | The average value of benefits payable by insurance and reinsurance undertakings for the largest accident risk concentration. |
|---|---|---|

(12)     section S.31.01 — Share of reinsurers (including Finite Reinsurance and SPV's) in the third column ('Instructions') of row C0220 of the table, the closed list of the nominated ECAIs is replaced by the following:
"

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)

- Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
- Multiple ECAI
";

(13) section S.31.02 — Special Purpose Vehicles  in the third column ('Instructions') of row C0280 of the table, the closed list of the nominated ECAIs is replaced by the following:
"
- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)

- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)
- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V. (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI
- Multiple ECAI

";

(14)     In section S.33.01– Insurance and reinsurance individual requirements all occurencies of "D&A" in the third column "Instructions" are replaced with "D&A (deduction and aggregation)";

(15)　　　section S.37.01 — Risk concentration in the third column ('Instructions') of row C0090 of the table, the closed list of the nominated ECAIs is replaced by the following:
"

- Euler Hermes Rating GmbH (LEI code: 391200QXGLWHK9VK6V27)
- Japan Credit Rating Agency Ltd (LEI code: 35380002378CEGMRVW86)
- BCRA-Credit Rating Agency AD (LEI code: 747800Z0IC3P66HTQ142)
- Creditreform Rating AG (LEI code: 391200PHL11KDUTTST66)
- Scope Ratings GmbH (previously Scope Ratings AG and PSR Rating GmbH)(LEI code: 391200WU1EZUQFHDWE91)
- ICAP SA (LEI code: 2138008U6LKT8VG2UK85)
- GBB-Rating Gesellschaft für Bonitätsbeurteilung GmbH (LEI code: 391200OLWXCTKPADVV72)
- ASSEKURATA Assekuranz Rating-Agentur GmbH (LEI code: 529900977LETWLJF3295)
- ARC Ratings, S.A. (previously Companhia Portuguesa de Rating, S.A) (LEI code: 213800OZNJQMV6UA7D79)
- AM Best Europe-Rating Services Ltd. (AMBERS) (LEI code: 549300VO8J8E5IQV1T26)
- DBRS Ratings Limited (LEI code: 5493008CGCDQLGT3EH93)
- Fitch (to be used when the split below is not available)
    - Fitch France S.A.S. (LEI code: 2138009Y4TCZT6QOJO69)
    - Fitch Deutschland GmbH (LEI code: 213800JEMOT1H45VN340)
    - Fitch Italia S.p.A. (LEI code: 213800POJ9QSCHL3KR31)
    - Fitch Polska S.A. (LEI code: 213800RYJTJPW2WD5704)
    - Fitch Ratings España S.A.U. (LEI code: 213800RENFIIODKETE60)
    - Fitch Ratings Limited (LEI code: 2138009F8YAHVC8W3Q52)
    - Fitch Ratings CIS Limited (LEI code: 213800B7528Q4DIF2G76)
- Moody's (to be used when the split below is not available)
    - Moody's Investors Service Cyprus Ltd (LEI code: 549300V4LCOYCMNUVR81)
    - Moody's France S.A.S. (LEI code: 549300EB2XQYRSE54F02)
    - Moody's Deutschland GmbH (LEI code: 549300M5JMGHVTWYZH47)
    - Moody's Italia S.r.l. (LEI code: 549300GMXJ4QK70UOU68)
    - Moody's Investors Service España S.A. (LEI code: 5493005X59ILY4BGJK90)
    - Moody's Investors Service Ltd (LEI code: 549300SM89WABHDNJ349)
- Standard & Poor's (to be used when the split below is not available)
    - S&P Global Ratings Europe Limited (previously S&P Global Ratings Italy S.r.l, LEI 54930000NMOJ7ZBUQ063 – merger of 1 May 2018)(LEI code:5493008B2TU3S6QE1E12)
- CRIF Ratings S.r.l. (previously CRIF S.p.a.) (LEI code: 8156001AB6A1D740F237)
- Capital Intelligence Ratings Ltd (LEI code: 549300RE88OJP9J24Z18)
- European Rating Agency, a.s. (LEI code: 097900BFME0000038276)
- Axesor Risk Management SL (LEI code: 959800EC2RH76JYS3844)
- Cerved Rating Agency S.p.A. (previously CERVED Group S.p.A. ) (LEI code: 8156004AB6C992A99368)
- Kroll Bond Rating Agency (LEI code: 549300QYZ5CZYXTNZ676)
- The Economist Intelligence Unit Ltd (LEI code: 213800Q7GRZWF95EWN10)
- Dagong Europe Credit Rating Srl (Dagong Europe) (LEI code: 815600BF4FF53B7C6311)
- Spread Research (LEI code: 969500HB6BVM2UJDOC52)
- EuroRating Sp. z o.o. (LEI code: 25940027QWS5GMO74O03)
- HR Ratings de México, S.A. de C.V. (HR Ratings) (LEI code: 549300IFL3XJKTRHZ480)
- Moody's Investors Service EMEA Ltd (LEI code: 54930009NU3JYS1HTT72)
- Egan-Jones Ratings Co. (EJR) (LEI code: 54930016113PD33V1H31)

- modeFinance S.r.l. (LEI code: 815600B85A94A0122614)
- INC Rating Sp. z o.o. (LEI code: 259400SUBF5EPOGK0983)
- Rating-Agentur Expert RA GmbH (LEI code: 213800P3OOBSGWN2UE81)
- Kroll Bond Rating Agency Europe Limited (LEI code: 5493001NGHOLC41ZSK05)
- Nordic Credit Rating AS (LEI code: 549300MLUDYVRQOOXS22)
- Moody's Investors Service (Nordics) AB  (LEI code: 549300W79ZVFWJCD2Z23)
- A.M. Best (EU) Rating Services B.V.  (LEI code: 549300Z2RUKFKV7GON79)
- DBRS Rating GmbH (LEI code: 54930033N1HPUEY7I370)
- Other nominated ECAI

".

## ANNEX IV

Annex III to Implementing Regulation (EU) 2015/2450 is corrected as follows:

(1)  Section S.25.02 — Solvency Capital Requirement – for groups using the standard formula and partial internal model, in the third column ('Instructions') of row R0300/C0100 of the table, the last sentence is is replaced by the following:

"This amount shall be negative."